The first referee did not ask for any change just noticed some misprints and an alignment error that I corrected.

Summary of answers to the second referee. The lines correspond to his questions.

Line 26 - reaction-diffusion systems - I have added references suggested by the referee.

Line 52 - local equilibrium - I have added two references one of which suggested by the referee.

Line 102 - F_0 is the equilibrium free energy which is different for different systems. I have specified as requested by the referee.

Line 119 - non–equilibrium is due to both the external field and the boundary conditions. I have specified as requested.

Line 124 - the chemical potential in most of the models considered describes the interaction with the external reservoirs according to eq. (7). Specified.

Line 146 - the quantity ϵ^{-d} is extensive in space. A factor extensive in time appears in fluctuations of time averaged quantities. Clarified.

Line 169 - this formulation represents at the mesoscopic level a form of detailed balance in non–equilibrium. Reformulated in greater detail and added references.

Line 180 - I will add the definition of the Lagrangian. Defined.

Line 188 - I will add a reference. Added reference.

Line 202 - this is the energy dissipated by the fluctuation, not the total dissipated energy. Explained.

Line 241 - I will add a reference. Added reference.

Line 261 - The effect of long range correlations is that local thermodynamic variables are not independent at macroscopic distances. This is explained in the introduction

Line 345 - Added references.

Bibliography. All together added 14 references