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November 5, 2001

**VIA HAND DELIVERY**

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Blanca S. Bayo, Director  
Division of the Commission Clerk  
and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Aloha Utilities, Inc.; PSC Docket No. 010503-WU  
Application for Water Rate Increase  
Our File No. 26038.35

Dear Ms. Bayo:

Attached is the response of Aloha Utilities, Inc. and its outside accountant to the Staff Audit Report recently prepared and filed in the above-referenced case.

As you can see, the Utility does not take exception to any of the findings of the Audit Report and is willing to accept it as is.

Should you or any members of the Commission staff have any questions in this regard, please do not hesitate to contact me.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY

  
F. Marshall Deterding  
For The Firm

FMD/tms  
Enclosure

cc: Ralph Jaeger, Esquire  
Denise Vandiver  
Bart Fletcher  
Stephen G. Watford  
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October 30, 2001

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By Fax (850) 656-4029

Re: Aloha Utilities, Inc.  
Response to Commission Audit  
Docket No. 010503-WU

Dear Marty:

We have reviewed the Commission Audit Report (AFA Control #01-207-2-1) of Aloha Utilities, Inc., for the 12-months ended December 31, 2000.

The audit report contains 11 disclosures and Aloha agrees with the findings of the auditors in each disclosure.

Please contact me if you have any questions.

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON



Robert C. Nixon

cc: Steve Watford  
David Porter  
RCN/dij

Enclosures