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December 17, 1996

VIA HAND DELIVERY

Charles H. Hill, Director
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

760000-PA

Re: Aloha Utilities, Inc.
Proposed Disposition of Gross-up Funds
Our File No. 26038.08

Dear Mr. Hill:

Attached are six copies of a set of schedules showing our calculation of the appropriate disposition of gross-up funds collected for the tax year ended December 31, 1995. As you will note, no refund is required, since the Company undercollected gross-up by \$2,720.

In accordance with correspondence received from your office on confidential treatment of tax returns, I am submitting one copy of the tax return directly to the Clerk.

I believe after review of the calculations made by the Utility, you will agree that the disposition proposed by them is appropriate. Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY


F. Marshall Deterding

FMD/lts

Enclosures

cc: Ms. Blanca Bayo
Mr. Stephen Watford
Robert C. Nixon, CPA

DOCUMENT NUMBER-DATE
13407 DEC 17 96
FPSC-RECORDS/REPORTING