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November 8, 2000
VIA HAND DELIVERY

ROBERT M. C. ROSE
 OF COUNSEL

Blanca S. Bayo, Director
 Division of Records & Reporting
 Florida Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, Florida 32399-0862

Re: Aloha Utilities, Inc.; PSC Docket No. 991643-SU
 Petition for Wastewater Rate Increase for its Seven Springs System Customers in Pasco
 County, Florida
Our File No. 26038.30

Dear Ms. Bayo:

Attached in accordance with the requirements of the Commissioners at hearing are Late-Filed Exhibit Nos. 28 and 34 filed on behalf of Aloha Utilities, Inc. These contain the following documents:

1. Late-Filed Exhibit No. 34 - Final mortgage documents and final appraisal report for the new office building. The completed and signed version of the appraisal document was received by the Utility's President on October 24, 2000.
2. Late-Filed Exhibit No. 28 - Copies of information from Mr. Nixon's files showing that rate case expense contained within Exhibit RCN-16 was in fact deferred with an explanation letter from Mr. Nixon.

Should you have any questions with regard to either of these exhibits, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY

F. Marshall Deterding
 For The Firm

Exhibits filed w/ transcript Exhib. 28 Jan

APP _____
 CAF _____
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 cc: Ralph Jaeger, Esquire
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