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ROBERT M. C. ROSE
OF COUNSEL

February 21, 2001
VIA HAND DELIVERY

Ralph Jaeger, Esquire
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

Re: Aloha Utilities, Inc.; PSC Docket No. 001693-WS
Rate Reduction for Fully Amortized Rate Case Expense
Our File No. 26038.01

Dear Ralph:

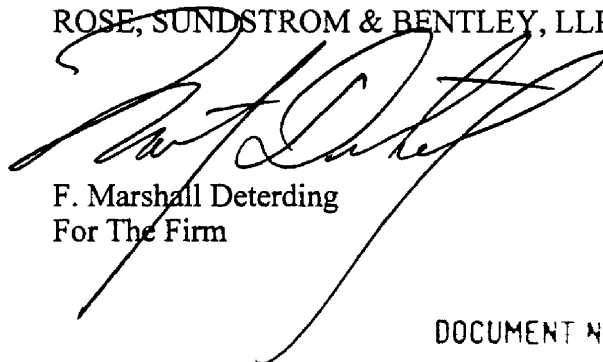
As a follow up to my letter of January 23, 2001, I am writing to report to you that all refund credits for full amortization of rate case expense have now been reflected on customers' bills as stated would be done in that prior letter.

In addition, all checks have been issued and mailed during the week of my prior letter, as promised. The only thing that remains to complete the refund, is to see which of the seventy-seven mailed checks totaling \$164.02 will be returned as undeliverable. We expect only a very small return rate and, as such, for all intents and purposes the refunds (with interest) have been totally completed, including distribution of checks to those no longer on the system.

If you have any further questions in this regard, please let me know. Again, thank you for your understanding and cooperation.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

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CAF _____
CMP _____
COM _____
CTR _____
ECR _____
LEG _____
OPC _____
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RGO _____ cc: Ms. Blanca Bayo
SEC _____ Mr. Stephen Watford
SER _____ Robert C. Nixon, CPA
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