

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

CHRIS H. BENTLEY, P.A.
F. MARSHALL DETERDING
MARTIN S. FRIEDMAN, P.A.
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
JOSEPH P. PATTON
DAREN L. SHIPPY, LL.M. TAX
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

MAILING ADDRESS
POST OFFICE BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

TELECOPIER (850) 656-4029

March 22, 2001
VIA HAND DELIVERY

ROBERT M. C. ROSE
OF COUNSEL

RECEIVED-FPSC
01 MAR 22 AM 10:07
RECORDS AND REPORTING

Ms. Jennifer Iwenjiora
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Aloha Utilities, Inc.; PSC Docket No. 001693-WS
Show Cause
Our File No. 26038.01

Dear Jennifer:

I am attaching hereto another copy of the journal entry made by Aloha to its books and records, in order to reflect the credits provided to the customers in the first part of January. The attached copy now shows the account name for each of the accounts included in the journal entry. Please also note that the account numbers in the far left side are in fact NARUC account numbers. The first three digits are the base account, the second two are the sub account, and the final digit is an internal Aloha coding to show what system costs applied to.

I trust that this provides you the information you need. Should you have any other questions, please let me know.

Sincerely,

ROSE, SUNDBSTROM & BENTLEY, LLP


F. Marshall Deterding
For The Firm

FMD/tmg

cc: Blanca S. Bayo, Director
Ralph Jaeger, Esq.
Mr. Stephen Watford
David W. Porter, P.E.
Robert C. Nixon, CPA

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DOCUMENT NUMBER-DATE

03635 MAR 22 01

FPSC-RECORDS/REPORTING

Aloha Utilities, Inc.

Posted General Ledger Transaction Audit List

Batch Number 000461 for Fiscal Period January 2001

Batch Description: Entered by MARI on 03/15/01

Batch Reference: RATE CASE RFND

Type: Normal

Control Total: 0.00

Trans No	Tran Type	Session	Src Jnl	Trans Reference	Transaction Description	Trans Date	Reverse	Reversing Period/Yr
000553	M		GL	RATE CASE RFND	RATE CASE RFND/SS-SEWER 01/01	01/31/01	No	

Account Number	Description	Debit	Credit	Detail Line Comment
141-00-0	Customer Accounts Receivable		14607.48	RATE CASE RFND/SS-SEWER
127-08-7	ADMININT Rate Case Refund Interest	481.44		RATE CASE RFND/SS-SEWER
122-01-4	Measured Revenue SS Res'l Service	12585.26		RATE CASE RFND/SS-SEWER
122-02-4	Measured Revenue SS Gen'l Service	1484.78		RATE CASE RFND/SS-SEWER
127-08-7	ADMININT Rate Case Refund Interest	56.62		RATE CASE
Total for Trans # 000553		14607.48	14607.48	

1 transactions in batch

5 detail lines in batch

Batch Totals: 14607.48 14607.48

Abbreviations:

Tran Type (Transaction Type):

A = Allocation	M = Manual	T = Template	Z = Subledger
C = Conversion	R = Recurring	V = Reversing	
L = Reclassified	S = Summarized	Y = Year-end Closing	