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ROBERT M. C. ROSE  
OF COUNSEL

October 9, 2001  
VIA HAND DELIVERY

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.; Docket No. 000737-WS - Aloha Gardens  
Investigation of Rates in Pasco County for Possible Overearnings  
Our File No. 26038.31

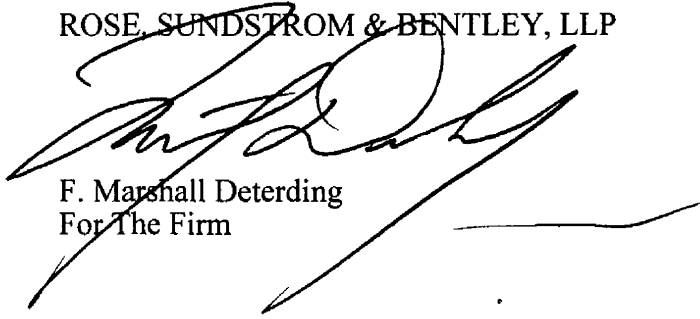
Dear Ms. Bayo:

Attached in accordance with the requirements of Order No. PSC-01-1672-AS-WS is the final refund report showing that all appropriate credits to customers have been made, with interest, to the customers of the Aloha Gardens water and sewer systems. Attached is the journal entry showing the amount of interest and the refund separately and the account numbers to which those have been booked. Also enclosed is a breakdown of amounts of refunds by customer type and interest. All such credits were booked and credited to the customers' accounts on September 24, 2001.

With the submission of the above information and the attached schedule, we believe that all required reporting is completed, and this case should now be closed. If you or any members of the staff have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding  
For The Firm

cc: Ralph Jaeger, Esquire  
Bart Fletcher, Esquire  
Tricia Merchant, CPA

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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

<b>Account Number</b>	<b>Description</b>	<b>Amount</b>
461011	Aloha Gardens Residential Water	\$ 28,484.97
461021	- Commercial Water	15,511.25
522012	Residential Sewer	79,453.83
522022	Commercial Sewer	10,927.03
427051	Interest	<u>5,342.95</u>
141000	Total Amount	<u>\$ 139,720.03</u>

