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DIVISION OF LEGAL SERVICES
NOREEN S. DAVIS
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Public Service Commission

September 13, 2000

F. Marshall Deterding, Esquire
Rose, Sundstrom & Bentley, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301

Re: Docket No. 991643-SU - Application for increase in wastewater rates in Seven Springs System in Pasco County by Aloha Utilities, Inc.

Dear Mr. Deterding:

Pursuant to your request at Tom Stambaugh's deposition taken on September 6, 2000, attached is Late-Filed Exhibit 2 showing the hours worked by the auditors on the wastewater rate case and the earnings audit. As I stated in my facsimile, please notify me immediately if there is any problem with this exhibit.

Sincerely,

Ralph R. Jaeger
Senior Attorney

RRJ/dm

Enclosure

- APP _____
- CAF _____
- CMP _____
- COM _____
- CTR _____
- ECR _____
- LEG _____
- OPC _____
- PAI _____
- RGO _____
- SEC _____
- SER _____
- OTH _____

cc: Division of Regulatory Oversight (McPherson, Vandiver)
Division of Economic Regulation (Merchant, Binford,
Crouch, Fletcher, Lingo, Wetherington, Willis)
Ms. Karen Kay Skeen, RPR

1991643LT.RRJ

DOCUMENT NUMBER - DATE
11410 SEP 13 8
FPSC-RECORDS/REPORTING

Company: Aloha Utilities
 Docket: RG00-059-2-1
 Subject: Time worked- earnings audit.
 Period: As of 09/30/99.

Filename: Aloha Time Worked
 Range: A55..H78
 Auditor: Tom Stambaugh

Purpose: Present time worked on the Aloha Utilities Earnings Audit during and after audit field work.

June-July, 2000:

| Name | Position | Audit Work Prog. Hours | Add Time From Ofc Records | Total | Timesheet Hours for August | Total |
|----------------|---------------------|------------------------------|------------------------------------|--------|----------------------------------|--------|
| Simon Ojada | Staff Auditor | 312.00 | 0.00 | 312.00 | 0.00 | 312.00 |
| Vince Aldridge | Staff Auditor | 310.00 | 0.00 | 310.00 | 0.00 | 310.00 |
| Jim McPherson | District Ofc. Supv. | 134.00 | 0.00 | 134.00 | 0.00 | 134.00 |
| | Totals | 756.00 | 0.00 | 756.00 | 0.00 | 756.00 |

Company: Aloha Utilities
 Docket: 091643-SU
 Subject: Time worked - rate case
 Period: As of 09/30/99.

Filename: Aloha Time Worked
 Range: A29..H54
 Auditor: Tom Stambaugh

Purpose: Present time worked on the Aloha Utilities Rate Case audit during and after audit field work.

March-June 2000:

| Name | Position | Audit Work Prog. Hours | Addl Time From Ofc Records | Total | Timesheet Hours for August | Total of Rate Case and Subsq. Months |
|----------------|---------------------|------------------------|----------------------------|--------|----------------------------|--------------------------------------|
| Tom Stambaugh | Audit Mgr. | 412.00 | 0.00 | 412.00 | 48.75 | 460.75 |
| Vince Aldridge | Staff Auditor | 348.50 | 0.00 | 348.50 | 0.00 | 348.50 |
| Jim McPherson | District Ofc. Supv. | 40.00 | 62.00 | 102.00 | 70.00 | 172.00 |
| Totals | | 800.50 | 62.00 | 862.50 | 118.75 | 981.25 |

No time was recorded in July on the Aloha rate case by any employee of the Tampa District Office.