

LAW OFFICES

ROSE, SUNDSTROM & 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. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

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

TELECOPIER (850) 656-4029

ROBERT M. C. ROSE
OF COUNSEL

December 4, 2000
VIA HAND DELIVERY

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RECORDS AND REPORTING

Christina T. Moore
Division of Appeals
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Proposed Rule Development to Rule No. 25-30.140
Our File No. 26038.01

Dear Ms. Moore:

On behalf of Aloha Utilities, Inc., a water and sewer utility regulated by the Florida Public Service Commission, we are hereby requesting that the scheduled workshop to be held and informing you of our intent to participate in the Rule Development Workshop to be held at the PSC on December 6, 2000. The representatives of an outside CPA firm for Aloha intend to appear at that meeting to present several concerns with the rule as proposed and its underlying assumptions. We are currently in discussions with other clients who are also regulated by the PSC and affected by the rule, who will also likely wish to add their names to the list of entities concerned with the rule proposal at the workshop. Those entities will also be represented at the December 6, 2000 workshop by Cronin, Jackson, Nixon & Wilson, CPAs.

Based upon the notice that we have received, this request to participate in the rule development workshop is timely filed by today's date. Therefore, we are planning to send the accountants to that meeting to present their concerns and ideas at the time and place scheduled in the November 9, 2000 notice.

If you have any questions in this regard or need any further information from me in advance of the December 6, 2000 workshop, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

F. Marshall Deterding
For The Firm

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FMD/tmg
cc: Blanca S. Bayo, Director
Stephen G. Watford, President
Robert C. Nixon, CPA

aloha\moore.ltr