HAWAIIAN ELECTRIC COMPANY, INC.
Non-Labor Expenses ($000's)
2007 vs 2009 Variances Greater Than 10% or $200,000

Type of Expense		2007 Recorded	07 Recorded v. 09 Test Yr Est * Change * Percent	2009 Budget	2009 Adjustment	2009 Test Yr Est
ACCOUNT 924.00 PROPERTY						
PKI951PHENENPKZZZZZ **501**						
Crime		55.7	11%	61.7	0.0	61.7
Inland/Ocean Cargo		10.1	67%	16.8	0.0	16.826
Other Premiums		4.8	-100%	0.0	0.0	0.0
Marsh Settlement/Insurer Continuity Credits		(12.0)	-100%	0.0	0.0	0.0
Property Loss Control Service		68.9	6%	73.2	0.0	73.22
Property Claims and Expenses	(1)	132.5	99%	263.9	0.0	263.86
TOTAL		**260.0**	60%	**415.6**	**0.0**	**415.6**
PKI951PHENENPKZZZZZ **900**						
Property Premium	(2)	1,518.4	18%	1,846.7	(60.0)	1,786.7
Boiler & Machinery Premium		553.4	8%	617.9	(20.0)	597.9
Property Claim-Related Writeoffs	(3)	51.5	-100%	0.0	0.0	0.0
TOTAL		**2,123.3**	12%	**2,464.6**	**(80.0)**	**2,384.6**
PKI951PHENENPKZZZZZ **905**						
Joint Pole Property Damage Accts Receivable	(4)	**(61.1)**	**-101%**	**0.4**	**0.0**	**0.4**
ACCOUNT 925.01 INJURIES & DAMAGES - EMPLOYEES						
PPW953PHENENPFZZZZZ **530**						
Workers' Compensation Losses & Expenses	(5)	**1,166.2**	**25%**	**1,458.8**	**0.0**	**1,458.8**
PFS795PHENENPFZZZZZ **501**						
Manage Safety Program - Outside Services	(6)	**82.4**	**363%**	**382.0**	**0.0**	**382.0**
PFS796PHENENPFZZZZZ **501**						
Provide and Manage Fire Protection - Outside Services	(7)	**83.6**	**121%**	**184.8**	**0.0**	**184.8**
ACCOUNT 925.02 INJURIES & DAMAGES - PUBLIC						
PKI950PHENENPKZZZZZ **502**						
Legal Costs	(8)	**42.8**	**420%**	**222.3**	**0.0**	**222.3**
PKI950PHENENPKZZZZZ **509**						
Liability Claims	(9)	**615.2**	**28%**	**788.6**	**0.0**	**788.6**
PKI950PHENENPKZZZZZ **900**						
Premiums:						
General Liability		1,082.9	4%	1,251.1	(130.0)	1,121.1
D&O		169.1	2%	172.0	0.0	172.0
Fiduciary		143.4	1%	144.4	0.0	144.4
	Subtotal (10)	**1,395.4**	3%	**1,567.4**	**(130.0)**	**1,437.4**
Liability Reserves:						
Liability Claims - Reserves		1,334.3	-69%	382.8	35.0	417.8
Liability Legal - Reserves		(8.1)	-243%	11.6	0.0	11.6
	Subtotal (11)	**1,326.2**	-68%	**394.4**	**35.0**	**429.4**
TOTAL PKI950PHENENPKZZZZZ **900**		**2,721.6**	**-31%**	**1,961.8**	**(95.0)**	**1,866.8**

Notes:
(1) Trended property claims-related costs are higher than 2007 recorded. See HECO-1202, Property Losses, Boiler/Mach Losses and OH/UG Uncollectibles
(2) Projected property insurance premiums are higher due to loss history
(3) Forecast of .4K is in PKI951PHENENPKZZZZZ 905
(4) No forecast for billings to joint pole owners for uncollectible damage expense
(5) Higher projection based on multi-year trended cashflow workers compensation payments, not expensed/reserved amounts. See HECO-1203.
(6) Safety Banquet $64,800 and Corporate Safety Awards $38,400 in 2009. No banquet or safety awards in 2007 because safety goal was not met.
(7) Higher contract service costs due to loss of senior fire inspector and additional costs for testing and maintaining new fire systems (e.g., Load Dispatch, Ward Communication Room, Call Center) See HECO-WP-1202, Pages 132-134
(8) Trended liability claim legal costs are higher than 2007. See HECO-1204, Gen Liab Legal PD and Gen Liab Legal BI
(9) Trended liability claims-related costs are higher than 2007. See HECO-1204, Gen Liab Prop Dmg (PD), Gen Liab Bod Inj (BI), Gen Liab PD Adj Exp and Gen Liab BI Adj Exp
(10) Liability insurance premiums are expected to be higher due to a harder market
(11) 2007 liability claims-related costs were significantly higher than trended projections for liability reserves. See HECO-1204, Gen Liab Reserve: Gen Liab Legal Reserves and Auto Liab Legal Reserves

NARUC Accounts 924 and 925 Direct Labor Costs and Individuals Preparing Budget Calculations

150 Expense Element (Direct Labor)

Item	NARUC Acct	Acct Description	RA	RA Description	Activity	Activity Description	Operating Budget 2009	Sub-Total	Employee	HECO-WP-1202 Page Reference
1	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	$ 171,086.26	$ 171,086.26	Mel Salvador	3-21
2	924	PROPERTY INSURANCE	PNC	Legal	951	Prov Risk Mgt Svcs-Prop	$ 15,039.60	$ 15,039.60	Lorrie Iwanaga	22-23
						NARUC Acct 924 Total	$ 186,125.86	$ 186,125.86		
3	925	INJURIES & DAMAGES	PAA	Admin-Gen Acctg	953	Prov Risk Mgt Svcs-WC	$ 912.60	$ 912.60	Ann Okuno	24
4	925	INJURIES & DAMAGES	PFA	Admin-WFS & Dev	795	Mg Safety Pgm & Trng	$ 2,113.30	$ 2,113.30	Janelle DeCosta	25-29
5	925	INJURIES & DAMAGES	PFS	Corporate Safety	112	Dev & Mng Cust Rel	$ 695.39	$ 695.39	Blane Murakami	30-31
5a	925	INJURIES & DAMAGES	PFS	Corporate Safety	600	Resp to Cus	$ 277.60	$ 277.60	Wayne Uehira	32-34
6	925	INJURIES & DAMAGES	PFS	Corporate Safety	701	Dev & Mg Forecasts	$ 4,251.84		Alden Ishii	35-36
7	925	INJURIES & DAMAGES	PFS	Corporate Safety	777	Process Payroll	$ 1,503.60		Alden Ishii	35-41
8	925	INJURIES & DAMAGES	PFS	Corporate Safety	789	Attend Training	$ 26,672.28		Alden Ishii	35-36, 42-46
9	925	INJURIES & DAMAGES	PFS	Corporate Safety	795	Mg Safety Pgm & Trng	$ 585,694.00		Alden Ishii	35-36
10	925	INJURIES & DAMAGES	PFS	Corporate Safety	796	Prov & Mg Fire Protect	$ 120,299.93		Alden Ishii	35-36
11	925	INJURIES & DAMAGES	PFS	Corporate Safety	797	Attend Safety Training	$ 775.92		Alden Ishii	35-36
12	925	INJURIES & DAMAGES	PFS	Corporate Safety	950	Prov Risk Mgt Svcs-Liab	$ 66,596.76	$ 805,794.33	Alden Ishii	35-36, 47-51
13	925	INJURIES & DAMAGES	PHA	Admin-Facilities	795	Mg Safety Pgm & Trng	$ 30,235.33		Jim Beavers	52
14	925	INJURIES & DAMAGES	PHA	Admin-Facilities	953	Prov Risk Mgt Svcs-WC	$ 13,524.75	$ 43,760.08	Jim Beavers	53
15	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	$ 235,713.86		Mel Salvador	3-21
16	925	INJURIES & DAMAGES	PKI	Risk Management	953	Prov Risk Mgt Svcs-WC	$ 5,984.37	$ 241,698.23	Mel Salvador	3-21
17	925	INJURIES & DAMAGES	PNC	Legal	795	Mg Safety Pgm & Trng	$ 7,083.36		Lorrie Iwanaga	56-57
18	925	INJURIES & DAMAGES	PNC	Legal	950	Prov Risk Mgt Svcs-Liab	$ 26,003.89		Lorrie Iwanaga	56-57
19	925	INJURIES & DAMAGES	PNC	Legal	953	Prov Risk Mgt Svcs-WC	$ 4,722.24	$ 37,809.49	Lorrie Iwanaga	56-57
20	925	INJURIES & DAMAGES	PPH	Corp Health & Wellness	795	Mg Safety Pgm & Trng	$ 21,879.26	$ 21,879.26	Jim Beavers	54
21	925	INJURIES & DAMAGES	PPI	Labor Rel & Wage Adm	795	Mg Safety Pgm & Trng	$ 9,993.60	$ 9,993.60	Jeri Morimatsu	58-59
22	925	INJURIES & DAMAGES	PPW	Workers Compensation	953	Prov Risk Mgt Svcs-WC	$ 100,867.84	$ 100,867.84	Marleen Silva	60-62
23	925	INJURIES & DAMAGES	PQC	Corp Communications	795	Mg Safety Pgm & Trng	$ 1,561.50	$ 1,561.50	Janet Crawford	63-73
						NARUC Acct 925 Total	$ 1,267,363.22	$ 1,267,363.22		

NARUC Accounts 924 and 925 Direct Non-Labor Costs and Individuals Preparing Budget Calculations

Item	NARUC Acct	Acct Description	RA	RA Description	Activity	Activity Description	Loc	Ind	Proj	Exp Elmnt	EE Desc	Operating Budget 2009	Sub-Total	Employee	HECO-WP-1202 Page Reference
24	924	PROPERTY INSURANCE	PEZ	ISD Chargeback	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	451	IS Exp-Prod & Dev	48,108.00	$ 48,108.00	Blane Murakami	75-76
25	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	380.00		Mel Salvador	77-79
26	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	415,595.00		Mel Salvador	77, 80-85
27	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	502	Outside Svcs-Legal	4,380.00		Mel Salvador	77, 80-81
28	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	2,464,560.00		Mel Salvador	77, 82-85
29	924	PROPERTY INSURANCE	PKI	Risk Management	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	905	Othr Op & NonReg Rev	432.00	$ 2,885,347.00	Mel Salvador	77, 80-81
											NARUC Acct 924 Total	$ 2,933,455.00	$ 2,933,455.00		
30	925	INJURIES & DAMAGES	PCA	Admin-Cust Svc	795	Mg Safety Pgm & Trng	PHE	NE	NPCZZZZZ	201	Matl-Issues/Purchases	4,700.00	$ 4,700.00	Victoria Marzano	89-94
31	925	INJURIES & DAMAGES	PDA	Admin-C&M	795	Mg Safety Pgm & Trng	PDO	NE	NPDZZZZZ	201	Matl-Issues/Purchases	40,150.00	$ 40,150.00	Arvin Fujii	95-97
32	925	INJURIES & DAMAGES	PEA	Admin-Info Tech&Svcs	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	201	Matl-Issues/Purchases	800.00		Blane Murakami	76
33	925	INJURIES & DAMAGES	PEZ	ISD Chargeback	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	451	IS Exp-Prod & Dev	118,248.00		Blane Murakami	74, 76
34	925	INJURIES & DAMAGES	PEZ	ISD Chargeback	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	451	IS Exp-Prod & Dev	39,108.00		Blane Murakami	75-76
35	925	INJURIES & DAMAGES	PEZ	ISD Chargeback	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPFZZZZZ	451	IS Exp-Prod & Dev	23,460.00	$ 181,616.00	Blane Murakami	75-76
36	925	INJURIES & DAMAGES	PFS	Corporate Safety	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	205	Matl-Purchasing Card	99,840.00		Alden Ishii	98-102
37	925	INJURIES & DAMAGES	PFS	Corporate Safety	796	Prov & Mg Fire Protect	PHE	NE	NPFZZZZZ	205	Matl-Purchasing Card	12,000.00		Alden Ishii	98, 132-134
38	925	INJURIES & DAMAGES	PFS	Corporate Safety	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	301	Vehicles	124,236.00		Alden Ishii	98, 105-116
39	925	INJURIES & DAMAGES	PFS	Corporate Safety	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	382,000.00		Alden Ishii	98, 103-104, 117-127, 129-131
40	925	INJURIES & DAMAGES	PFS	Corporate Safety	796	Prov & Mg Fire Protect	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	184,750.00		Alden Ishii	98, 132-134
41	925	INJURIES & DAMAGES	PFS	Corporate Safety	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	900	Fin Stmt Items	14,000.00	$ 816,826.00	Alden Ishii	98, 128
42	925	INJURIES & DAMAGES	PIB	Admin-PS O&M	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	201	Matl-Issues/Purchases	$ 40,200.00	$ 40,200.00	Karen Yim	135-136
43	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	475.00		Mel Salvador	77-79
44	925	INJURIES & DAMAGES	PKI	Risk Management	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	95.00		Mel Salvador	77-79
45	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	301	Vehicles	409.50		Mel Salvador	77, 86-87
46	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	67,578.26		Mel Salvador	77, 82-88
47	925	INJURIES & DAMAGES	PKI	Risk Management	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	16,000.00		Mel Salvador	77, 82-85
48	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	502	Outside Svcs-Legal	222,348.00		Mel Salvador	77, 86-87
49	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	509	Outside Svcs-Spec Use	788,604.00		Mel Salvador	77, 86-87
50	925	INJURIES & DAMAGES	PKI	Risk Management	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	1,961,798.00		Mel Salvador	77, 82-87
51	925	INJURIES & DAMAGES	PKI	Risk Management	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	216,699.00	$ 3,274,006.76	Mel Salvador	77, 82-85
52	925	INJURIES & DAMAGES	PNC	Legal	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPNCZZZZ	509	Outside Svcs-Spec Use	$ 146,000.00	$ 146,000.00	Lorrie Iwanaga	137-141
53	925	INJURIES & DAMAGES	PPH	Corp Health & Wellness	795	Mg Safety Pgm & Trng	PHE	NE	NPHZZZZZ	501	Outside Svcs-General	$ 5,000.00		Jim Beavers	142
54	925	INJURIES & DAMAGES	PPH	Corp Health & Wellness	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPHZZZZZ	501	Outside Svcs-General	$ 33,334.00	$ 38,334.00	Jim Beavers	142
55	925	INJURIES & DAMAGES	PPI	Labor Rel & Wage Adm	795	Mg Safety Pgm & Trng	PHE	NE	NPPZZZZZ	201	Matl-Issues/Purchases	$ 1,000.00		Jeri Morimatsu	143-144
56	925	INJURIES & DAMAGES	PPI	Labor Rel & Wage Adm	795	Mg Safety Pgm & Trng	PHE	NE	NPPZZZZZ	501	Outside Svcs-General	$ 32,200.00	$ 33,200.00	Jeri Morimatsu	143-144
57	925	INJURIES & DAMAGES	PPW	Workers Compensation	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPFZZZZZ	301	Vehicles	$ 78.00		Marleen Silva	145-147
58	925	INJURIES & DAMAGES	PPW	Workers Compensation	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPFZZZZZ	462	IS Exp-PC Sftw Purch	552.65		Marleen Silva	145-147
59	925	INJURIES & DAMAGES	PPW	Workers Compensation	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	$ 7,449.00		Marleen Silva	145-147
60	925	INJURIES & DAMAGES	PPW	Workers Compensation	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPFZZZZZ	530	Workers Compensation	$ 1,458,785.00	$ 1,466,864.65	Marleen Silva	148
61	925	INJURIES & DAMAGES	PVA	Admin-Supp Svcs	795	Mg Safety Pgm & Trng	PHE	NE	NPVZZZZZ	201	Matl-Issues/Purchases	$ 7,200.00		Mark Sterlacci	149-151
62	925	INJURIES & DAMAGES	PVL	Electric & Welding Svcs	795	Mg Safety Pgm & Trng	PHE	NE	NPVZZZZZ	205	Matl-Purchasing Card	$ 4,920.00	$ 12,120.00	Mark Sterlacci	149-151
63	925	INJURIES & DAMAGES	PWA	Admin-CID	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZZ	201	Matl-Issues/Purchases	$ 3,900.00	$ 3,900.00	Cynthia Takahashi	152
											NARUC Acct 925 Total	$ 6,057,917.41	$ 6,057,917.41		

Facilitator Supervisor - 2009 Input Sheet

	Code Block	EE	January	February	March	April	May	June	July	August	September	October	November	December		
HECO	PKI098PHENDNPKZZZZZ	107	8	16	80	8	16	8	16	8	8	48	40	24	280	
HOURS	PKI749PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI777PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI785PHENENPKZZZZZ	150	9	8	6	7	9	9	9	9	9	6	7	9	97	
	PKI789PHENENPKZZZZZ	150	0	0	0	40	0	0	0	0	0	32	0	0	72	
	PKI950PHENENPKZZZZZ	150	26.04	78.42	55.27	70.85	96.29	0	0	0	179	15.2	19.49	43.98	584.54	16
	PKI951PHENENPKZZZZZ	150	4.39	0	0	0	0	109.59	109.59	104.68	0	3.42	4.38	9.89	345.94	1
	PKI952PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI953PHENENPKZZZZZ	150	0	13.21	9.33	11.96	16.25	0	0	0	0	0	0	0	50.75	16
														RH monthly	2328	

Items 1, 15, 16
19 pages

Teacher/Coach - 2009 Input Sheet

	Code Block	EE	January	February	March	April	May	June	July	August	September	October	November	December		
HECO	PKI098PHENDNPKZZZZZ	107	48	128	88	72	128	208	80	48	200	72	80	240	1392	
HOURS	PKI749PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	40	0	0	0	40	
	PKI777PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI785PHENENPKZZZZZ	150														
	PKI789PHENENPKZZZZZ	150	0	0	16	40	8	0	8	16	8	32	8	0	136	
	PKI950PHENENPKZZZZZ	150	435.05	429.73	476.47	448.45	432.35	313.60	386.40	353.60	408.00	413.94	391.89	353.90	4843.38	16
	PKI951PHENENPKZZZZZ	150	190.60	156.40	182.80	176.00	136.00	247.48	298.50	284.73	152.80	186.32	177.35	176.14	2365.12	1
	PKI952PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI953PHENENPKZZZZZ	150	0	14.91	14.26	13.58	17.34	0	0	0	0	0	0	0	60.09	16
														Monthly	10592	

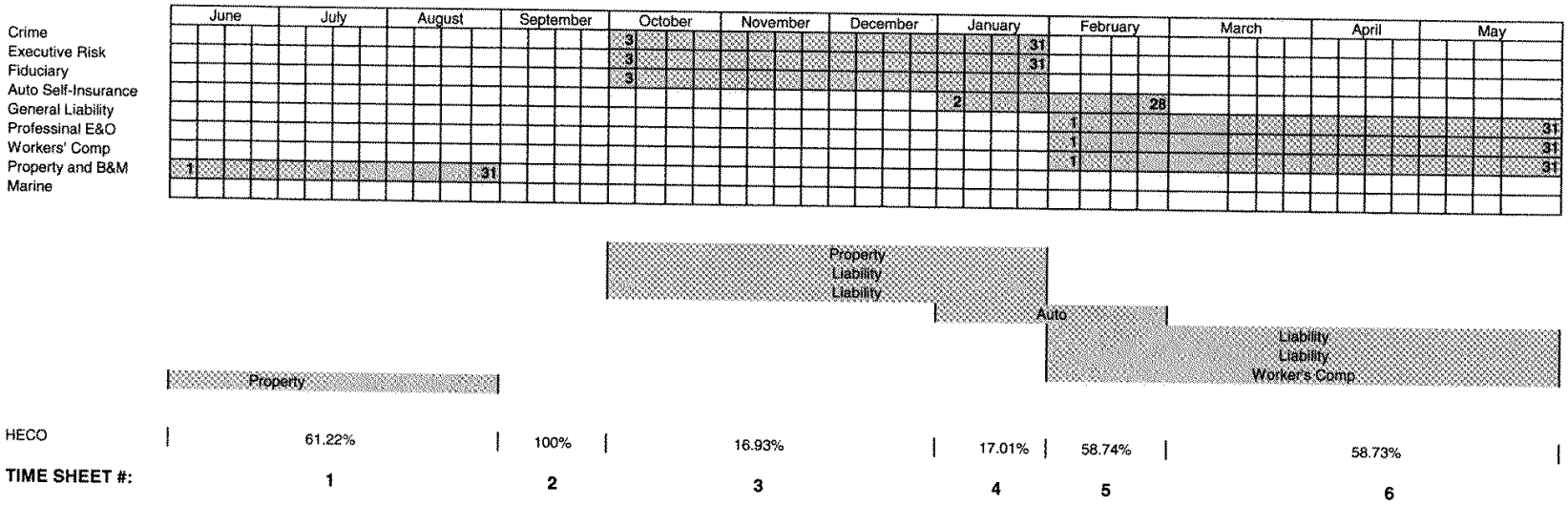
Implementor - 2009 Input Sheet

	Code Block	EE	January	February	March	April	May	June	July	August	September	October	November	December	
HECO	PKI098PHENDNPKZZZZZ	107	16	8	0	8	16	8	48	8	8	8	16	104	248
HOURS	PKI749PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0
	PKI777PHENENPKZZZZZ	150	1	1	1	1	1	1	1	1	1	1	1	1	12
	PKI785PHENENPKZZZZZ	150													0
	PKI789PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0
	PKI950PHENENPKZZZZZ	150	51.56	90.04	102.09	98.07	99.83	0	0	0	167	50.21	48.01	-10.78	696.03 15
	PKI951PHENENPKZZZZZ	150	8.68	0	0	0	0	117.75	98.15	112.86	0	11.29	10.79	-2.42	357.1 1
	PKI952PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0
	PKI953PHENENPKZZZZZ	150	0	15.17	17.2	16.52	16.82	0	0	0	0	0	0	0	65.71 16
														Monthly	2088

BU-OC - 2009 Input Sheet

	Code Block	EE	January	February	March	April	May	June	July	August	September	October	November	December		
HECO	PKI098PHENDNPKZZZZZ	107	24	16	56	96	24	56	24	136	24	64	32	112	664	
HOURS	PKI777PHENENPKZZZZZ	150	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	36	
	PKI842PHENENPKZZZZZ	150	8.25	7.45	6.25	8.25	7.45	6.25	8.65	3.85	7.85	8.25	7.45	6.25	86.2	
	PKI843PHENENPKZZZZZ	150	8.25	7.45	6.25	8.25	7.45	6.25	8.65	3.85	7.85	8.25	7.45	6.25	86.2	
	PKI749PHENENPKZZZZZ	150	0	0	0	0	0	0	0	0	0	0	0	0	0	
	PKI769PHENENPKZZZZZ	150	0	0	0	0	16	0	0	0	0	0	0	0	16	
	PKI950PHENENPKZZZZZ	150	84.10	76.02	64.18	83.38	75.94	64.18	88.18	39.70	80.18	83.70	76.02	63.78	879.36	15
	PKI951PHENENPKZZZZZ	150	224.40	210.08	216.32	153.12	202.16	216.32	235.52	149.60	229.12	184.80	210.08	176.72	2408.24	1
	PKI952PHENENPKZZZZZ	150													0	
	PKI953PHENENPKZZZZZ	150													0	16

Monthly 4176



HECO	61.22%	100%	16.93%	17.01%	58.74%	58.73%
TIME SHEET #:	**1**	**2**	**3**	**4**	**5**	**6**

	Line of coverage	HECO
1	Property & B/M	1,998,386.29
		61.22%
	Fiduciary	143,881.82
	D&O	155,540.00
	Crime	60,997.07
3		360,418.89
		16.93%
	Fiduciary	143,881.82
	D&O	155,540.00
	Auto Bond	2,343.11
	Crime	60,997.07
4		362,762.00
		17.01%
	Auto Bond	2,343.11
	GL	1,099,877.23
	Professional Liability	29,077.78
	XWC	190,568.48
5		1,321,866.60
		58.74%
	GL	1,099,877.23
	Professional Liability	29,077.78
	XWC	190,568.48
6		1,319,523.49
		58.73%

Allocation by Groups of Coverage

	HECO	HECO
Property/BM	$ 1,998,386.29	100.00%
(1)		
Fiduciary	$ 143,881.82	81.65%
D&O	127,497.00	
Crime	$ 60,997.07	18.35%
(3)	$ 332,375.89	
Fiduciary	$ 143,881.82	81.78%
D&O	127,497.00	
Auto Bond	2,343.11	
Crime	$ 60,997.07	18.22%
(4)	$ 334,719.00	
Auto	$ 2,343.11	85.58%
GL	$ 1,099,877.23	
Prof Liability	$ 29,077.78	
W/C	$ 190,568.48	14.42%
(5)	$ 1,321,866.60	
GL	$ 1,099,877.23	85.56%
Prof Liability	$ 29,077.78	
W/C	$ 190,568.48	14.44%
(6)	$ 1,319,523.49	

2009 (RUSS)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	785 Emp	Net Available	HECO
January	176	20	8						9	179	30.43
February	160	20	8		8				8	156	91.63
March	176	20	0	80					6	110	64.6
April	176	20	8			40			7	141	82.81
May	168	20	8		8				9	163	112.54
June	176	20	8						9	179	109.59
July	184	20	8	8					9	179	109.59
August	168	20	8						9	171	104.68
September	176	20	8						9	179	179
October	176	20	8	40		32			6	110	18.62
November	168	20	16	24					7	141	23.87
December	184	20	16	8					9	171	53.87
	2088	240	104	160	16	72	0	0	97	**1879**	981.23

Total Hrs 2328

2009 RUSS		HECO
January	Liability	26.04
	Property	4.39
	Marine	
	W/C	
February	Liability	78.42
	Property	
	Marine	
	W/C	13.21
March	Liability	55.27
	Property	
	Marine	
	W/C	9.33
April	Liability	70.85
	Property	
	Marine	
	W/C	11.96
May	Liability	96.29
	Property	
	Marine	
	W/C	16.25
June	Liability	
	Property	109.59
	Marine	
	W/C	
July	Liability	
	Property	109.59
	Marine	
	W/C	
August	Liability	
	Property	104.68
	Marine	
	W/C	
September	Liability	179
	Property	
	Marine	
	W/C	
October	Liability	15.2
	Property	3.42
	Marine	
	W/C	
November	Liability	19.49
	Property	4.38
	Marine	
	W/C	
December	Liability	43.98
	Property	9.89
	Marine	
	W/C	

2009 (MELANIE)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	HECO
January	176	4	8						40	132	62.45
February	160	4	8		8				40	108	103.44
March	176	4	0	40					40	100	98.73
April	176	4	8			40			40	92	94.03
May	168	4	8		8				40	116	120.09
June	176		8	40					40	88	93.88
July	184	4	8						40	140	125.7
August	168	4	8						40	124	115.93
September	176		8	40					40	88	128
October	176		8			32			40	96	56.26
November	168	4	16						40	116	59.64
December	184	4	16	40					40	92	35.64
	2088	36	104	160	16	72	0	0	**480**	**1292**	1093.79
Total Hrs	2124		352							1772	

2009 (MELANIE)		HECO
January	Liability	53.45
	Property	9
	Marine	
	W/C	
February	Liability	88.53
	Property	
	Marine	
	W/C	14.91
March	Liability	84.47
	Property	
	Marine	
	W/C	14.26
April	Liability	80.45
	Property	
	Marine	
	W/C	13.58
May	Liability	102.75
	Property	
	Marine	
	W/C	17.34
June	Liability	
	Property	93.88
	Marine	
	W/C	
July	Liability	
	Property	125.7
	Marine	
	W/C	
August	Liability	
	Property	115.93
	Marine	
	W/C	
September	Liability	128
	Property	
	Marine	
	W/C	
October	Liability	45.94
	Property	10.32
	Marine	
	W/C	
November	Liability	48.69
	Property	10.95
	Marine	
	W/C	
December	Liability	29.1
	Property	6.54
	Marine	
	W/C	

2009 (LANA)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	HECO
January	176		8		8			1	40	119	60.24
February	160		8					1	40	111	105.21
March	176		0					1	40	135	119.29
April	176		8					1	40	127	114.59
May	168		8		8			1	40	111	116.65
June	176		8					1	40	127	117.75
July	184		8	40				1	40	95	98.15
August	168		8					1	40	119	112.86
September	176		8					1	40	127	167
October	176		8					1	40	127	61.5
November	168		16					1	40	111	58.8
December	184		16	80	8			1	40	39	-13.2
	2088	0	104	120	24			**12**	**480**	**1348**	1118.8
										1828	
Total Hrs	2088		260								

2009 LANA		HECO
January	Liability	51.56
	Property	8.68
	Marine	
	W/C	
February	Liability	90.04
	Property	
	Marine	
	W/C	15.17
March	Liability	102.09
	Property	
	Marine	
	W/C	17.2
April	Liability	98.07
	Property	
	Marine	
	W/C	16.52
May	Liability	99.83
	Property	
	Marine	
	W/C	16.82
June	Liability	
	Property	117.75
	Marine	
	W/C	
July	Liability	
	Property	98.15
	Marine	
	W/C	
August	Liability	
	Property	112.86
	Marine	
	W/C	
September	Liability	167
	Property	
	Marine	
	W/C	
October	Liability	50.21
	Property	11.29
	Marine	
	W/C	
November	Liability	48.01
	Property	10.79
	Marine	
	W/C	
December	Liability	-10.78
	Property	-2.42
	Marine	
	W/C	

2009 (MARK)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.6	heco prop 0.1
Jan	176		8							168	100.80	16.80
Feb	160	12	8	40						124	74.40	12.40
Mar	176	12	0			8				180	108.00	18.00
Apr	176		8		8					160	96.00	16.00
May	168		8							160	96.00	16.00
Jun	176		8	40						128	76.80	12.80
Jul	184		8							176	105.60	17.60
Aug	168		8			8				152	91.20	15.20
Sep	176		8	40			40			88	52.80	8.80
Oct	176		8		8					160	96.00	16.00
Nov	168		16							152	91.20	15.20
Dec	184	8	16	40						136	81.60	13.60
Total	2088	32	104	160	16	16	40	0	0	1784	1070.40	178.40
Total HRs	2120											
			336									

2009 (DEBBIE)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.3	heco prop 0.5
Jan	176		8							168	50.40	84.00
Feb	160	12	8	40						124	37.20	62.00
Mar	176	8	0							184	55.20	92.00
Apr	176		8		8					160	48.00	80.00
May	168		8	40		8				112	33.60	56.00
Jun	176		8	40						128	38.40	64.00
Jul	184		8	40						136	40.80	68.00
Aug	168		8							160	48.00	80.00
Sep	176		8			8				160	48.00	80.00
Oct	176		8		8					160	48.00	80.00
Nov	168		16							152	45.60	76.00
Dec	184	8	16							176	52.80	88.00
Total	2088	28	104	160	16	16	0	0	0	1820	546.00	910.00
Total Hrs	2116											
			296									

2009 (DAVE)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.8	heco prop 0.1
Jan	176		8							168	134.40	16.80
Feb	160	12	8							164	131.20	16.40
Mar	176	8	0							184	147.20	18.40
Apr	176		8		8					160	128.00	16.00
May	168		8							160	128.00	16.00
Jun	176		8	40						128	102.40	12.80
Jul	184		8			8				168	134.40	16.80
Aug	168		8							160	128.00	16.00
Sep	176		8	40						128	102.40	12.80
Oct	176		8		8					160	128.00	16.00
Nov	168		16			8				144	115.20	14.40
Dec	184	8	16	40						136	108.80	13.60
Total	2088	28	104	120	16	16	0	0	0	1860	1488	186

Total HRs	2116	
		256

2009 (CINDY)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.6	heco prop 0.4
Jan	176		8		8					160	96.00	64.00
Feb	160	12	8							164	98.40	65.60
Mar	176	8	0	40		8				136	81.60	54.40
Apr	176		8		8					160	96.00	64.00
May	168		8	40						120	72.00	48.00
Jun	176		8		8					160	96.00	64.00
Jul	184		8							176	105.60	70.40
Aug	168		8		8	8				144	86.40	57.60
Sep	176		8	40						128	76.80	51.20
Oct	176		8		8					160	96.00	64.00
Nov	168		16							152	91.20	60.80
Dec	184	8	16	40						136	81.60	54.40
Total	2088	28	104	160	40	16	0	0	0	1796	1077.6	718.4

Total Hrs 2116

320

2009 (SHIRLEY)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.01	heco prop 0.99
Jan	176		8		8					160	1.60	158.40
Feb	160		8							152	1.52	150.48
Mar	176		0		8					168	1.68	166.32
Apr	176		8	80						88	0.88	87.12
May	168		8		8	8				144	1.44	142.56
Jun	176		8							168	1.68	166.32
Jul	184		8		8					168	1.68	166.32
Aug	168		8	40						120	1.20	118.80
Sep	176		8							168	1.68	166.32
Oct	176		8	40	8					120	1.20	118.80
Nov	168		16							152	1.52	150.48
Dec	184		16	40						128	1.28	126.72
Total	2088	0	104	200	40	8	0	0	0	1736	17.36	1718.64
Total Hrs	2088		352									

2009 (GERI)	ST Hours	Xtra	098 Hol	098 Vac	098 Sick	789 Tng	749 Tng	777 Time	Other	Net Available	heco liab 0.4	heco prop 0.3	liab ins 0.1	prop ins 0.1	invoice 843 0.05	order 842 0.05
Jan	176		8					3		165	66.00	49.50	16.50	16.50	8.25	8.25
Feb	160		8					3		149	59.60	44.70	14.90	14.90	7.45	7.45
Mar	176		0	40	8			3		125	50.00	37.50	12.50	12.50	6.25	6.25
Apr	176		8					3		165	66.00	49.50	16.50	16.50	8.25	8.25
May	168		8			8		3		149	59.60	44.70	14.90	14.90	7.45	7.45
Jun	176		8	40				3		125	50.00	37.50	12.50	12.50	6.25	6.25
Jul	184		8					3		173	69.20	51.90	17.30	17.30	8.65	8.65
Aug	168		8	80				3		77	30.80	23.10	7.70	7.70	3.85	3.85
Sep	176		8		8			3		157	62.80	47.10	15.70	15.70	7.85	7.85
Oct	176		8					3		165	66.00	49.50	16.50	16.50	8.25	8.25
Nov	168		16					3		149	59.60	44.70	14.90	14.90	7.45	7.45
Dec	184		16	40				3		125	50.00	37.50	12.50	12.50	6.25	6.25
Total	2088	0	104	200	16	8	0	36	0	1724	689.6	517.2	172.4	172.4	86.2	86.2
	2088		364													

Labor Input Sheet - NonProject/NonProgram

2009

Resp Area (RA) PNC

Dimension tab card								Rates tab ca	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Labor Demand:													*(enter hours in "Units tab card")*									
Litigation-HELCO (PI)	PNC	950	HEL	BE	NPNCZZZZ	150	Facilitator (SG)	AD000098	2	2	2	2	2	2	2	2	2	2	2	2	24	
Litigation-PI-MECO	PNC	950	MAU	BE	NPNCZZZZ	150	Facilitator (SMN	AD000117	1	1	1	1	1	1	1	1	1	1	0	1	11	18
Litigation-PI-HECO	PNC	950	PHE	NE	NPNCZZZZ	150	Facilitator (JPV)	AD000055	5	5	5	5	5	5	5	5	5	7	8	0	60	
Litigation/Risk Mgmt PI	PNC	950	PHE	NE	NPNCZZZZ	150	Facilitator (LG)	AD000055	10	10	10	10	10	10	10	10	10	10	10	10	120	
Industrial Relations	PNC	953	PHE	NE	NPNCZZZZ	150	Facilitator (LG)	AD000936	4	4	4	4	4	4	4	4	4	4	4	4	48	19
Workers Comp	PNC	953	PHE	NE	NPNCZZZZ	150	Facilitator (LG)	AD000617	4	4	4	4	4	4	4	4	4	4	4	4	48	
Emergency Response-HECO	PNC	795	PHE	NE	NPNCZZZZ	150	Facilitator (RSS)	AD000456	2	0	0	2	8	2	2	2	2	8	0	2	30	17
Safety, Security, Fac.-HECO	PNC	795	PHE	NE	NPNCZZZZ	150	Facilitator (RSS)	AD000066	10	10	10	10	10	6	10	10	10	10	10	8	114	
Litigation-PI-HECO	PNC	950	PHE	NE	NPNCZZZZ	150	Facilitator (RSS)	AD000055	16	16	16	16	16	10	16	10	16	16	16	12	176	
Litigation (Doc Prod)	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000059	5	5	5	5	5	5	5	5	5	5	5	5	60	
Litigation (PI)	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000055	5	5	5	5	5	5	5	5	5	5	5	5	60	
MECO-Litigation (PI)	PNC	950	MAU	BE	NPNCZZZZ	150	Implementor (D\	AD000117	1	1	1	1	1	1	1	1	1	1	1	1	12	
HELCO-Litigation (PI)	PNC	950	HEL	BE	NPNCZZZZ	150	Implementor (D\	AD000098	2	2	2	2	2	2	2	2	2	2	2	2	24	18
Litigation (Doc Prod)	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000059	5	5	5	5	5	5	5	5	5	5	5	5	60	
Litigation (PI)	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000055	5	5	5	5	5	5	5	5	5	5	5	5	60	
MECO-Litigation (PI)	PNC	950	MAU	BE	NPNCZZZZ	150	Implementor (D\	AD000117	1	1	1	1	1	1	1	1	1	1	1	1	12	
HELCO-Litigation (PI)	PNC	950	HEL	BE	NPNCZZZZ	150	Implementor (D\	AD000098	2	2	2	2	2	2	2	2	2	2	2	2	24	
Litigation-PI-Docketing	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000055	3	3	3	3	3	2	3	3	3	3	3	3	35	
Litigation-PI-Docketing	PNC	950	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000055	5	5	5	5	5	5	5	5	5	5	5	5	60	
Litigation-PD-MECO	PNC	951	MAU	BE	NPNCZZZZ	150	Facilitator (SMN	AD001955	1	1	1	1	1	1	1	1	1	1	0	1	11	
Litigation-PD-HECO	PNC	951	PHE	NE	NPNCZZZZ	150	Facilitator (JPV)	AD000058	5	5	5	5	5	5	5	5	5	7	8	0	60	
Litigation-PD-HECO	PNC	951	PHE	NE	NPNCZZZZ	150	Facilitator (RSS)	AD000058	10	10	10	10	10	10	10	10	10	10	10	10	120	2
Litigation-PD-Docketing	PNC	951	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD001953	3	3	3	3	3	2	3	3	3	3	3	3	35	
Records Mgmt (Lit)	PNC	951	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000669	10	10	3	10	10	5	10	10	10	10	10	3	101	
Litigation-PD-Docketing	PNC	951	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD001953	3	3	3	3	3	3	3	3	3	3	3	3	36	
Records Mgmt-Litigation	PNC	951	PHE	NE	NPNCZZZZ	150	Implementor (D\	AD000669	6	6	6	6	6	6	6	6	6	6	6	6	72	

Items 2, 17, 18, 19
2 pages
1 of 2

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5/5/200810:04 AM

NonLabor (exp element 509) $167.500 - Reflects EEO reserves and outside attorney fees/costs. Forecast based on the number and type of cases pending, and estimated outside attorney fees/costs and potential settlement payments for those cases.

Labor (act 795, 950, 951, 953) - attaching copies of labor input sheets. Hours are estimates based on past hours worked.

Item 3
1 page

Labor Input Sheet - NonProject
2009

Resp Area (RA) PAA
Labor Class Impl Ann

Prepared by _____
Date _____

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply :									*(enter **employee count** in **"Units tab card"**)*												
Labor Supply	PAA	*Supply	*Supply	*Supply	*Supply	*Supply	Impl Ann	Available Hours	176	160	176	176	168	176	184	168	176	176	168	184	2,088
Labor Demand :									*(enter **hours** in **"Units tab card"**)*												
Holiday	PAA	098	PHE	ND		107	Impl Ann	Impl Ann	8	8	0	8	8	8	8	8	8	8	16	16	104
Vacation	PAA	098	PHE	ND		107	Impl Ann	Impl Ann		8	8	16	24	24	8	24	8	24	16	40	200
Other NPW	PAA	098	PHE	ND		107	Impl Ann	Impl Ann													0
Workers Comp	PAA	098	PHE	ND		108	Impl Ann	Impl Ann													0
HECO Rate Case 2009									10	0	0	10									20
																					0
Dev & Manage Fcsts	PAA	701	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann			4	8	8	24	4	1	1	1	1		52
Staff Meetings	PAA	720	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	3	3	3	3	3	3	3	3	3	3	3	3	36
Assist w/Audit - External	PAA	761	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	3			2			2			24		16	47
Payroll	PAA	777	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	3	3	3	3	3	3	3	3	3	3	3	3	36
Administer Retirement Prgm	PAA	779	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	2	2	2	2	2	2	2	2	2	2	2	2	24
Attend training	PAA	789	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	1	1			1	1			1	1		1	7
Fire Protection	PAA	796	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann							2				2		4
Acctg Polices & Procedures	PAA	815	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	126	115	146	114	109	101	142	117	140	100	115	83	1,408
Admin. Tax Returns	PAA	819	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	1	1	1	1	1	1	1	1	1	1	1	1	12
Prepare & File Fin Rpts Ex	PAA	836	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	10	10										10	30
Order Materials & Supplies	PAA	842	PHE	NE	NPAZZZZZ	150	Impl Ann	Impl Ann	3	3	3	3	3	3	3	3	3	3	3	3	36
Process Invoices	PAA	843	PHE	NE	NPAZZZZZ	151	Impl Ann	Impl Ann	3	3	3	3	3	3	3	3	3	3	3	3	36
Process Workers Comp	PAA	953	PHE	NE	NPAZZZZZ	152	Impl Ann	Impl Ann	3	3	3	3	3	3	3	3	3	3	3	3	36
							Total Supply		176	160	176	176	168	176	184	168	176	176	168	184	2,088
																				s	
Holidays - 1/1, 2/18, 3/21, 5/26, 6/11, 7/4, 8/15, 9/1, 10/13, 11/4, 11/11, 11/27, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

S:\ManagementAccounting\MacctBud\Forecast\Forms\2009 and 2010 Labor - Ann (2).xls

4/15/2008

Labor Input Sheet - NonProject
2009

Resp Area (RA) FA
Labor Class TCS Linda Tait

Prepared by _____
Date _____

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Dev, Mg & Adm Emp Comp Pol, Prac&Proc	FA	775	PHE	NE	NPFZZZZZ	150	TCS	FA	1	1								3			5
Linda Adj 10/23/07									-1	-1					2						0
Total									0	0	0	0	0	0	2	0	0	3	0	0	5
Dev, Mg & Adm Emp Comp Pol, Prac&Proc TOTAL									0	0	0	0	0	0	2	0	0	5	0	0	7
Pin for/Deter Ee Train & Dev Needs	FA	785	PHE	NE	NPFZZZZZ	153	TCS	FA												2	2
Linda Adj 2/29/08																				-2	-2
Total									0	0	0	0	0	0	0	0	0	0	0	0	0
Attend Training (Non-Project	FA	789	PHE	NE	NPFZZZZZ	153	TCS	FA													0
Linda Adj 2/29/08																				2	2
Total									0	0	0	0	0	0	0	0	0	0	0	2	2
Safety Programs On-Line	FA	795	PHE	NE	NPFZZZZZ	* 153	TCS	FA	1		1				2	4		2	4	2	16
Linda Adj 10/23/07									-1						2						1
Total									0	0	1	0	0	0	4	4	0	2	4	2	17
Attend Safety Training	FA	797	PHE	NE	NPFZZZZZ	150	TCS	FA	1												1
Total									1	0	0	0	0	0	0	0	0	0	0	0	1
								Total NonProj/Pgm Demand	34	31	34	70	134	152	152	144	136	96	88	104	1,175
									142	129	142	106	34	24	32	24	40	80	80	80	913
								Total Supply	176	160	176	176	168	176	184	168	176	176	168	184	2,088
									176	160	176	176	168	176	184	168	176	176	168	184	2,088
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

*Note: Exp Element 153 typo
Actually input correct EE 150

Item 4
5 pages
1 of 5

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4/30/2008

Labor Input Sheet - NonProject
2009

Resp Area (RA) FA
Labor Class TC Brandon Tengan

Prepared by _____
Date _____

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Linda Adj 6/21/07																				3	3
Total									0	0	0	0	0	0	0	0	0	0	0	3	3
Dev. Mg & Adm Emp Comp P	FA	775				150	TC	TC	0	0	0	0	0	0	0	0	0	0	0	5	5
Pln for/Deter Ee Train & De	FA	785	PHE	NE	NPFZZZZZ	150	TC	TC						16	8				16	16	56
Linda Adj 2/29/08														-16	-8				-16	-16	-56
Total									0	0	0	0	0	0	0	0	0	0	0	0	0
Attend Training (Non-Proje	FA	789	PHE	NE	NPFZZZZZ	150	TC	TC													0
Linda Adj 2/29/08														16	8				16	16	56
Total									0	0	0	0	0	16	8	0	0	0	16	16	56
Safety Programs On-Line	FA	795	PHE	NE	NPFZZZZZ	150	TC	TC	8	8	8	8	8	8	4	4	4	8	8	8	84
Linda Adj 10/23/07									-8	-8											-16
Linda Adj 2/29/08											-8	-8	-8								-24
Total									0	0	0	0	0	8	4	4	4	8	8	8	44
Attend Safety Training	FA	797	PHE	NE	NPFZZZZZ	150	TC	TC	1												1
Total									1	0	0	0	0	0	0	0	0	0	0	0	1
Total NonProj/Pgm Demand									44	41	44	88	160	176	180	164	172	172	164	180	1,585
Total Supply									132	119	132	88	8	0	4	4	4	4	4	4	503
									176	160	176	176	168	176	184	168	176	176	168	184	2,088
									176	160	176	176	168	176	184	168	176	176	168	184	2,088
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

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C:\Documents and Settings\rharris\Local Settings\Temporary Internet Files\OLKB\2009_NonProject_Labor(Brandon).xls

4/30/2008

SURNAME	FIRST_NAME	COND_NA	process_date	trans_date	type	cost to	desc	assign to	work group	cost center	PROJECT_NO	wotype	maint	NO_OF_HOURS
TAIT	LINDA	N N	1/22/2007	1/17/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1
TAIT	LINDA	N N	1/22/2007	1/18/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3
TAIT	LINDA	N N	1/22/2007	1/19/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4
TAIT	LINDA	N N	1/29/2007	1/23/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4
TAIT	LINDA	N N	1/29/2007	1/24/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4
TAIT	LINDA	N N	1/29/2007	1/25/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4
TAIT	LINDA	N N	1/29/2007	1/26/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	5.5
TAIT	LINDA	N N	2/1/2007	1/30/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1
TAIT	LINDA	N N	2/1/2007	1/31/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3.5
TAIT	LINDA	N N	10/22/2007	10/15/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	5
TAIT	LINDA	N N	10/22/2007	10/16/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	0.5
TAIT	LINDA	N N	2/20/2007	2/15/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	2
TAIT	LINDA	N N	2/20/2007	2/16/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3
TAIT	LINDA	N N	2/20/2007	2/17/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	2.5
TAIT	LINDA	N N	2/26/2007	2/19/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	5
TAIT	LINDA	N N	2/5/2007	2/2/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4.5
TAIT	LINDA	N N	2/26/2007	2/22/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	2.5
TAIT	LINDA	N N	2/26/2007	2/23/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4.5
TAIT	LINDA	N N	2/26/2007	2/24/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3
TAIT	LINDA	N N	3/1/2007	2/27/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	7
TAIT	LINDA	N N	3/1/2007	2/28/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	2
TAIT	LINDA	N N	2/12/2007	2/5/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	6.5
TAIT	LINDA	N N	2/12/2007	2/6/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	7
TAIT	LINDA	N N	2/12/2007	2/7/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	5
TAIT	LINDA	N N	2/12/2007	2/8/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	4
TAIT	LINDA	N N	2/12/2007	2/9/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1.5
TAIT	LINDA	N N	3/5/2007	3/1/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	5
TAIT	LINDA	N N	3/5/2007	3/2/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1
TAIT	LINDA	N N	5/21/2007	5/14/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3
TAIT	LINDA	N N	5/21/2007	5/15/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	2
TAIT	LINDA	N N	5/7/2007	5/4/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	0.5
TAIT	LINDA	N N	8/6/2007	8/2/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1
TAIT	LINDA	N N	8/6/2007	8/3/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1
TAIT	LINDA	N N	8/13/2007	8/6/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	1.5
TAIT	LINDA	N N	8/13/2007	8/7/2007	W	HR001282	Safety Programs On-Line	0000009433		PFA795PHENENPFZZZZZ	R0007502	ST	50	3
						HR001282 Total								113.5
						Grand Total								113.5

3 of 5

Linda provided an Excel spreadsheet of labor hours charged to activity 795 Safety Programs On-Line (see attached WM1706). These hours were spent maintaining the Accident Prevention Manual (APM) and other Safety Programs that are online on our intranet for employees 24/7. Because of the HRMS Suite project, which is projected to go live in April 2009, Linda reduced the number of labor hours for 2009 Safety online programs. I've also attached Linda's labor input sheet. Please let me know if you'd like me to provide you with any other information.

You're correct. I pulled the sheet with all of my Pillar entries and the EE is 150. The 153EE is a typo on our labor input sheet. Apologies Thanks for catching that.

I have one other question regarding Linda's labor input sheet. It shows EE 153 but my cost summary report only lists 150. I can't find 153 on my expense element listing. Is 153 correct or did it actually get input as 150? Thanks.

ITS Department6
Facilities Attachment Program
2009 Budget inputs

*Project	*RA	*Act	*Loc	*Ind	*EE	*Labor Class #	Line item	FY09
Non-billable Labor hours:								
P0000527	PBE	112	PHE	NE	150	B_TNDENG	Engr - Trans & Distrib Nonbill 11	20
P0000527	PEC	112	PHE	NE	150	__TC	ITS PMBO - Prog Mgr - Nonbill 112	120
P0000527	PKF	112	PHE	NE	150	__TC	Financial Analysis - Non Bill 112	36
P0000527	PNC	112	PHE	NE	150	__F	Legal - Nonbill 112	144
P0000527	PWP	112	PHE	NE	150	W_CUENGR	CID - Plng & Design Nonbill 112	10
Non-billable Expense/Revenue dollars:								
P0000527	PEC	112	PHE	NE	501		Outside Services	139,996
P0000527	PEI	025	OUT	BO	905		Facilities Attachment Revenues	(209,004)
Billable Labor hours:								
P0000527	PBE	112	OUT	BE	150	B_TNDENG	Engr - Trans & Distrib Billable 1	180
P0000527	PBT	112	OUT	BE	150	B_STRENG	Engr - Structural - Billable 112	400
P0000527	PBT	112	OUT	BE	150	B_SURVEY	Engr - Survey Billable 112	0
P0000527	PBY	112	OUT	BE	150	B_SSENG	Engr - Substation Billable 112	200
P0000527	PBZ	112	OUT	BE	150	B_TECENG	Engr - Tech Svc Billable 112	0
P0000527	PDH	112	OUT	BE	150	__TCS-ED	C & M - Customer Demand Billable	84
P0000527	PDS	112	OUT	BE	150	D_OHCREW	C & M - Koolau OH Billable	12
P0000527	PDS	112	OUT	BE	150	D_OHCREW	C & M - Ward Overhead Billable	12
P0000527	PDS	112	OUT	BE	150	D_OHCREW	C & M - West Overhead	12
P0000527	PEC	112	OUT	BE	150	__TC	ITS PMBO - Proj Mgr - Billable 11	120
P0000527	PFS	112	OUT	BE	150	__TC	Safety - Billable 112	20
P0000527	PKT	112	OUT	BE	150	__TC	Securities - Billable 112	24
P0000527	PNC	112	OUT	BE	150	__F	Legal - Billable 112	24
P0000527	PNL	112	OUT	BE	150	__TC	Land ROW - Billable 112	20
P0000527	PNP	112	OUT	BE	150	__TC	Regulatory - Billable 112	12
P0000527	PNP	112	OUT	BE	150	__TC	Regulatory - Nonbill 112	36
P0000527	PRC	112	OUT	BE	150	R_COMTEC	Sys Op - Tech Svc Comm Shop Bille	24
P0000527	PWP	112	OUT	BE	150	W_CUENGR	CID - Plng & Design Billable 112	20
Billable Expense dollars:								
P0000527	PEC	112	OUT	BE	201		Materials	2,400

5

Item 5
2 pages

To expedite this response, I am responding on behalf of the Facilities Attachment Program Management. Rodney Murashige, outsourced outside contractor, manages the Facilities Attachment Program. Beverly Langley, ITS Project Manager/Team Lead, serves as his liaison to HECO.

The item that you reference below is the Base Labor cost of 20 hours of Corporate Safety personnel who support Facilities Attachment project evaluations and construction activity. Safety personnel review plans and inspect facilities for Facilities Attachment requests made by various external parties (usually Telecom Carriers). Attached for your reference are the 2009 Budget estimates for the Facilities Attachment Program. The Safety line item is highlighted in yellow.

Note that the hour inputs are multiplied by standard labor rates to derive the dollar estimates. The estimate below of $701.60 appears to be based on 20 hours x $35.08 (standard labor rate). The dollar estimate will vary as budgetary standard labor rates are adjusted. I believe the final standard Teacher Coach labor rate for the 2009 Rate Case is $34.70, therefore the safety labor dollar estimate will be revised to $694.00

*Project #	*RA #	*Act #	*Loc #	*Ind #	*EE #	*Labor Class #	Line item	Total 5 Year Cost	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
P000057	PFS	600	OAH	NE	150	__TC	Heco Trainee (FS-TC)-Ph5	$280.08	$0.00	$0.00	$0.00	$0.00	$280.08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Item 5a
3 pages

The attached file represents the input file that was used for RA PFS.

Please note that the cost on this input sheet reflects $280.08 as of the time of the input. The amount that is mentioned below $277.60 is from the current (april) update file, of which as I understand it was after the recycle file was released with the new labor rates & on costs for the rate case filing.

The $277.60 presented below represents 8 hours of training scheduled for May 2009 for the new CIS

2009 Safety Division Labor Forecast (Hours)

ABM Activity	Kakazu	Dano	Denis	Cramer	Michael	Kawasaki	Lee	Paguirigan	Ravelo	Takeuchi	Yap	Ishii
701 - Develop Forecast	0										0	96
777 - Payroll	40	16										
789 - Attend Training	32	32	40	72	64	72	80	72	88	96	88	40
795 - Safety Programs	1,837	1,880	1,876	1,924	1,620	1,554	1,748	1,528	1,692	1,624	1,536	1,526
796 - Fire Protection												
797 - Attend Training			12	12								
950 - Risk Management												
HR Suites Project	227				276	254	180	360	180	288	264	84
												344
Total Hours Worked	**2,136**	**1,928**	**1,928**	**2,008**	**1,960**	**1,880**	**2,008**	**1,960**	**1,960**	**2,008**	**1,888**	**2,090**

* see historical information on pages 3-17

Hans G-12
17 pages

2009 - 20010 Safety Division
Available Manhours

Resource	Hire Date	2009
Nellie Dano	2/3/86	2,088
Mindy Kakazu	1/4/88	2,088
Donna Denis	1/28/91	2,088
Dwayne Cramer	11/1/04	2,088
Arielle Michael	7/30/01	2,088
Pat Kawasaki	3/12/79	2,088
Emerson Lee	7/2/07	2,088
Resti Paguirigan	12/2/02	2,088
Rick Ravelo	1/22/01	2,088
Tomt Takeuchi	5/1/06	2,088
Eric Yap	1/2/92	2,088
Alden Ishii	6/2/80	2,088
Totla Available Hours		**25,056**
Non-Productive Hours Est.		
Nellie Dano		✓ 160
Mindy Kakazu		✓ 160
Donna Denis		✓ 160
Dwayne Cramer		✓ 120
Arielle Michael		✓ 128
Pat Kawasaki		✓ 208
Emerson Lee		✓ 80
Resti Paguirigan		✓ 128
Rick Ravelo		✓ 128
Tomt Takeuchi		✓ 80
Eric Yap		✓ 168
Alden Ishii		✓ 200
Balance Available for Work:		
Nellie Dano		1,928
Mindy Kakazu		1,928
Donna Denis		1,928
Dwayne Cramer		1,968
Arielle Michael		1,960
Pat Kawasaki		1,880
Emerson Lee		2,008
Resti Paguirigan		1,960
Rick Ravelo		1,960
Tomt Takeuchi		2,008
Eric Yap		1,920
Alden Ishii		1,888

1579 Work Order Search Report - By Work Order Number

7

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200701
Maint Type:		Parent WO Type:	Standard	Cost Center:	*777*	Hrs/Cost To:	200712
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000319	PAYROLL PROCESSING	A	PFS777PHENENPFZZZZZ	05/31/2001	ST	50	KAKAZU, MELIN	BEAVERS, JIM		29.5	1,440.91	0.0	326.3	12,627.44
Total Count: 1												Grand Total:	29.5	1,440.91	0.0	326.3	12,627.44

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1579 Work Order Search Report - By Work Order Number

7

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200601
Maint Type:		Parent WO Type:	Standard	Cost Center:	*777*	Hrs/Cost To:	200612
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000319	PAYROLL PROCESSING	A	PFS777PHENENPFZZZZZ	05/31/2001	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		29.5	1,354.19	0.0	326.3	12,627.44
Total Count: 1												Grand Total:	29.5	1,354.19	0.0	326.3	12,627.44

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1579 Work Order Search Report - By Work Order Number

7

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200501
Maint Type:		Parent WO Type:	Standard	Cost Center:	*777*	Hrs/Cost To:	200512
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000319	PAYROLL PROCESSING	A	PFS777PHENENPFZZZZZ	05/31/2001	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		54.0	2,194.32	0.0	326.3	12,627.44
Total Count: 1												Grand Total:	54.0	2,194.32	0.0	326.3	12,627.44

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1579 Work Order Search Report - By Work Order Number

7

Report Parameters

WO Number:	SF000319	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200401
Maint Type:		Parent WO Type:	Standard	Cost Center:	777	Hrs/Cost To:	200412
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000319	PAYROLL PROCESSING	A	PFS777PHENENPFZZZZZ	05/31/2001	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		52.5	1,997.92	0.0	326.3	12,627.44
Total Count: 1												Grand Total:	52.5	1,997.92	0.0	326.3	12,627.44

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1579 Work Order Search Report - By Work Order Number

7

Report Parameters

WO Number: SF000319
WO Type:
Maint Type:
WO Status:
Assign To:

Work Group:
Project No:
Parent WO Type: Standard
Parent WO:
Originator:

Date Raised From: 1/1/1900
Date Raised To: 2/27/2008
Cost Center: 777
Event Type:
Standard Job#:

Equipment:
Hrs/Cost From: 200301
Hrs/Cost To: 200312
District: HECO
Sort By: Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000319	PAYROLL PROCESSING	A	PFS777PHENENPFZZZZZ	05/31/2001	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		57.5	2,374.51	0.0	326.3	12,627.44
Total Count: 1												Grand Total:	57.5	2,374.51	0.0	326.3	12,627.44

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1579 Work Order Search Report - By Work Order Number

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200701
Maint Type:		Parent WO Type:	Standard	Cost Center:	*789*	Hrs/Cost To:	200712
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000162	TRAINING EXPENSES	A	PFS789PHENENPFZZZZZ	08/30/1999	HS	31	KAWAHAKUI JR DAIII	KAWAHAKUI J D DAIII				0.0	7.0	231.01
2			SF000218	ATTEND SAFETY RELATED TRAINING (CONF	A	PFS789PHENENPFZZZZZ	08/28/2000	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		451.0	41,419.38	0.0	4136.0	248,132.26
3			SF000421	CH&W - Attend Training - labor only	A	PPH789PHENENPPZZZZZ	07/18/2007	HS	31	ISHII, ALDEN	OGATA, WANYA		81.8	5,068.20	0.0	83.8	5,203.81
Total Count: 3												Grand Total:	532.8	46,487.58	0.0	4226.7	253,567.08

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1579 Work Order Search Report - By Work Order Number

(8)

Report Parameters

WO Number:	SF000218	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200601
Maint Type:		Parent WO Type:	Standard	Cost Center:	789	Hrs/Cost To:	200612
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000218	ATTEND SAFETY RELATED TRAINING / CONF	A	PFS789PHENENPFZZZZZ	08/28/2000	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		432.3	23,992.84	0.0	4136.0	248,132.26
Total Count: 1												Grand Total:	432.3	23,992.84	0.0	4136.0	248,132.26

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1579 Work Order Search Report - By Work Order Number

(8)

Report Parameters

WO Number:	SF000218	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200501
Maint Type:		Parent WO Type:	Standard	Cost Center:	789	Hrs/Cost To:	200512
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000218	ATTEND SAFETY RELATED TRAINING / CONF	A	PFS789PHENENPFZZZZZ	08/28/2000	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		568.5	29,893.80	0.0	4136.0	248,132.26
Total Count: 1												Grand Total:	568.5	29,893.80	0.0	4136.0	248,132.26

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1579 Work Order Search Report - By Work Order Number

(8)

Report Parameters

WO Number:	SF000218	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200401
Maint Type:		Parent WO Type:	Standard	Cost Center:	789	Hrs/Cost To:	200412
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000218	ATTEND SAFETY RELATED TRAINING / CONF	A	PFS789PHENENPFZZZZZ	08/28/2000	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		600.3	35,912.29	0.0	4136.0	248,132.26
Total Count: 1												Grand Total:	600.3	35,912.29	0.0	4136.0	248,132.26

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1579 Work Order Search Report - By Work Order Number

(8)

Report Parameters

WO Number:	SF000218	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200301
Maint Type:		Parent WO Type:	Standard	Cost Center:	789	Hrs/Cost To:	200312
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000218	ATTEND SAFETY RELATED TRAINING / CONF	A	PFS789PHENENPFZZZZZ	08/28/2000	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		665.1	43,191.82	0.0	4136.0	248,132.26
Total Count: 1												Grand Total:	665.1	43,191.82	0.0	4136.0	248,132.26

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1579 Work Order Search Report - By Work Order Number

(12)

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200701
Maint Type:		Parent WO Type:	Standard	Cost Center:	*950*	Hrs/Cost To:	200712
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000086	General Public accident invest. labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		420.7	25,117.35	0.0	4326.4	194,761.56
2			SF000087	Litigation for GP claim & follow-up lbr	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		2.0	115.47	0.0	242.8	12,341.61
3			SF000088	HECo veh inc invest Power Sup labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		1.0	55.80	0.0	5.0	223.87
4			SF000089	HECo veh inc invest Energ Del labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		59.0	3,405.33	0.0	388.5	17,214.51
5			SF000090	HECo veh inc invest Cust Oper labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		18.5	1,037.21	0.0	84.3	3,969.87
6			SF000091	HECo veh inc invest misc area labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		4.0	211.50	0.0	26.5	1,150.73
Total Count: 6												Grand Total:	505.2	29,942.66	0.0	5073.4	229,662.15

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1579 Work Order Search Report - By Work Order Number

(12)

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200601
Maint Type:		Parent WO Type:	Standard	Cost Center:	*950*	Hrs/Cost To:	200612
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000086	General Public accident invest. labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		515.5	28,310.44	0.0	4326.4	194,761.56
2			SF000087	Litigation for GP claim & follow-up lbr	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		3.5	175.58	0.0	242.8	12,341.61
3			SF000088	HECo veh inc invest Power Sup labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM				0.0	5.0	223.87
4			SF000089	HECo veh inc invest Energ Del labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		51.0	2,733.03	0.0	388.5	17,214.51
5			SF000090	HECo veh inc invest Cust Oper labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		10.0	527.11	0.0	84.3	3,969.87
6			SF000091	HECo veh inc invest misc area labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		4.0	252.45	0.0	26.5	1,150.73
Total Count: 6												Grand Total:	584.0	31,998.61	0.0	5073.4	229,662.15

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1579 Work Order Search Report - By Work Order Number

(12)

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200501
Maint Type:		Parent WO Type:	Standard	Cost Center:	*950*	Hrs/Cost To:	200512
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000086	General Public accident invest. labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		595.8	29,303.95	0.0	4326.4	194,761.56
2			SF000087	Litigation for GP claim & follow-up lbr	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		151.3	8,686.40	0.0	242.8	12,341.61
3			SF000088	HECo veh inc invest Power Sup labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM				0.0	5.0	223.87
4			SF000089	HECo veh inc invest Energ Del labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		30.3	1,366.51	0.0	388.5	17,214.51
5			SF000090	HECo veh inc invest Cust Oper labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		26.5	1,190.22	0.0	84.3	3,969.87
6			SF000091	HECo veh inc invest misc area labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM				0.0	26.5	1,150.73
Total Count: 6												Grand Total:	803.8	40,547.08	0.0	5073.4	229,662.15

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1579 Work Order Search Report - By Work Order Number

(12)

Report Parameters

WO Number: SF*
WO Type:
Maint Type:
WO Status:
Assign To:

Work Group:
Project No:
Parent WO Type: Standard
Parent WO:
Originator:

Date Raised From: 1/1/1900
Date Raised To: 2/27/2008
Cost Center: *950*
Event Type:
Standard Job#:

Equipment:
Hrs/Cost From: 200401
Hrs/Cost To: 200412
District: HECO
Sort By: Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000086	General Public accident invest. labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		556.9	28,244.61	0.0	4326.4	194,761.56
2			SF000087	Litigation for GP claim & follow-up lbr	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM				0.0	242.8	12,341.61
3			SF000088	HECo veh inc invest Power Sup labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM				0.0	5.0	223.87
4			SF000089	HECo veh inc invest Energ Del labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		16.0	680.23	0.0	388.5	17,214.51
5			SF000090	HECo veh inc invest Cust Oper labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		3.8	144.08	0.0	84.3	3,969.87
6			SF000091	HECo veh inc invest misc area labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELIN DA	BEAVERS, JIM		3.0	129.05	0.0	26.5	1,150.73
Total Count: 6												Grand Total:	579.7	29,197.97	0.0	5073.4	229,662.15

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1579 Work Order Search Report - By Work Order Number

(12)

Report Parameters

WO Number:	SF*	Work Group:		Date Raised From:	1/1/1900	Equipment:	
WO Type:		Project No:		Date Raised To:	2/27/2008	Hrs/Cost From:	200301
Maint Type:		Parent WO Type:	Standard	Cost Center:	*950*	Hrs/Cost To:	200312
WO Status:		Parent WO:		Event Type:		District:	HECO
Assign To:		Originator:		Standard Job#:		Sort By:	Work Order #

Company: HECO

Item #	Project#	Parent WO	WO #	WO Description	St	Cost Center / Acct	Raised Dt	WT	MT	Originated By	Assign To	Wk Grp	Selected Period Act Hrs	Selected Period Act Cost	Total to Date Est Hrs	Total to Date Act Hrs	Total to Date Act Cost
1			SF000086	General Public accident invest. labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		516.9	23,813.73	0.0	4326.4	194,761.56
2			SF000087	Litigation for GP claim & follow-up lbr	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		11.0	542.66	0.0	242.8	12,341.61
3			SF000088	HECo veh inc invest Power Sup labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM				0.0	5.0	223.87
4			SF000089	HECo veh inc invest Energ Del labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		11.0	554.40	0.0	388.5	17,214.51
5			SF000090	HECo veh inc invest Cust Oper labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM		12.5	667.40	0.0	84.3	3,969.87
6			SF000091	HECo veh inc invest misc area labor	A	PFS950PHENENPFZZZZZ	01/01/1999	ST	50	KAKAZU, MELINDA	BEAVERS, JIM				0.0	26.5	1,150.73
Total Count: 6												Grand Total:	551.4	25,578.19	0.0	5073.4	229,662.15

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Upd 4/18/08

5/9/2008 » budget manager: PR100 NPUpd - Su... 12:03PM

Dept	*RA #	Cost Category	*Act #	*EE #	FY08 Update $	FY09 Act08$RA	FY09 Upd08 RA
SSF	PHA	LABOR	795	150		$0	
		LABOR	795	155		$0	
		OVERHEADS	795	406		$0	
		OVERHEADS	795	421		$0	
		OVERHEADS	795	422		$0	
		OVERHEADS	795	423		$0	
		MATERIAL	795	201		$0	
		LABOR	795	150			$30,220 (13)
					$21,356	$0	$30,220
					$21,356	$0	$30,220
					$21,356	$0	$30,220

Items 13, 14, 20
4 pages

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Upd 4/18/08

5/9/2008 » budget manager: PR100 NPUpd - Su... 12:08PM

Dept	*RA #	Cost Category	*Act #	*EE #	FY08 Update $	FY09 Upd08 RA	
SSF	PHA	LABOR	953	150			
		LABOR	953	155			
		OVERHEADS	953	406			
		OVERHEADS	953	421			
		OVERHEADS	953	422			
		OVERHEADS	953	423			
		LABOR	953	150		$13,518	14
					$16,506	$13,518	
					$16,506	$13,518	
					$16,506	$13,518	

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5/9/2008 » budget manager: *ENTER: Direct RA Cost 4:02PM

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	*Labor Class #	Rates Linked To	Line item	FY09
PPH	780	PHE	NE	NPHZZZZZ	201		_ No Escalation	PH_H008, Materials	$10,008.00
PPH	780	PHE	NE	NPHZZZZZ	201		_ No Escalation	PH_H008, Materials - 2008 Recycle	$0.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H002, Medical Consulting Svcs	$28,008.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H002, Medical Consulting Svcs - 2008 Recycle	$0.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H003, IAM Answering Svc Fee	$2,800.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H004, EAP Svcs	$34,000.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H004, EAP Svcs UPD 03/08	$0.00
PPH	780	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H005, Professional Liability Insurance	$0.00
PPH	795	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H001, Flu Shots Health Screening	$5,000.00
PPH	795	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H001, Flu Shots Health Screening UPD 03/08	$0.00
PPH	795	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H001, Flu Shots Health Screening UPD 03/08B	$0.00
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H006, Health & Wellness Activities	$30,000.00
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H006, Health & Wellness Activities - 2008 Recycle	$0.00
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H007, Renaissance Maint Fee	$3,334.00
PPH									$113,150.00
PPH	*Supply	*Supply	*Supply	*Supply	*Supply	__FS	_ Available Hours	Dir, Available Hours	$2,088.00
PPH	098	PHE	ND	NPHZZZZZ	107	__FS	__FS NPW Rate (Facilitator - Supv)	Dir Non-Productive Hours	$3,574.40
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	2008 Recycle, Labor Adjustments, Dir (04/29/08)	$0.00
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	2008 Recycle, Labor Adjustments, Dir (Apr '08)	$0.00
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Health & Wellness H010	$45,752.32
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Health & Wellness H010--UPD 03/08	-$45,752.32
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Health & Wellness H010 2008 Recycle	-$3,127.60
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Health & Wellness H010 2008 Recycle--UPD 03/08	$3,127.60
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Integrated Absence Mgt H009	$45,752.32
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Integrated Absence Mgt H009--UPD 03/08	-$45,752.32
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Integrated Absence Mgt H009 2008 Recycle	-$3,172.28
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	Dir, Integrated Absence Mgt H009 2008 Recycle--UPD 03/08	$3,172.28
PPH	780	PHE	NE	NPHZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	NEW - Dir, Health & Wellness--UPD 03/08	$0.00
PPH	780	PHE	NE	NPPZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	NEW - Dir, Integrated Absence Mgt--UPD 03/08	$0.00
PPH	780	PHE	NE	NPPZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	SF000412, Lv Mgt-Pwr Supply (12.5%)	$12,689.12
PPH	780	PHE	NE	NPPZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	SF000413, Lv Mgt-Energy Divry (12.5%)	$12,823.16
PPH	795	PHE	NE	NPPZZZZZ	150	__FS	__FS Prod Rate (Facilitator - Supv)	SF000420, General Admin (50%)	$40,569.44
PPH						__FS	__FS Prod Rate (Facilitator - Supv)	SF000419, Health Programs-Other (25%)	$22,071.92
PPH	*Supply	*Supply	*Supply	*Supply	*Supply	__TC	_ Available Hours	Adm Asst, Available Hours	$93,816.04
PPH	098	PHE	ND	NPHZZZZZ	107	__TC	__TC NPW Rate (Teacher/Coach)	Adm Asst, Non-Productive Hours	$2,088.00
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	2008 Recycle, Labor Adjustments, Admin Asst (04/29/08)	$2,800.80
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	2008 Recycle, Labor Adjustments, Admin Asst (Apr '08)	$0.00
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Health & Wellness H010	$35,850.24

(20)

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5/9/2008 » budget manager: *ENTER: Direct RA Cost 4:02PM

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	*Labor Class #	Rates Linked To	Line item	FY09
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Health & Wellness H010--UPD 03/08	-$35,850.24
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Health & Wellness H010 2008 Recycle	-$2,450.70
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Health & Wellness H010 2008 Recycle--UPD 03/08	$2,450.70
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Integr Abs Mgt H009	$35,850.24
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Integr Abs Mgt H009--UPD 03/08	-$35,850.24
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Integr Abs Mgt H009 2008 Recycle	-$2,485.71
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	Adm Asst, Integr Abs Mgt H009 2008 Recycle--UPD 03/08	$2,485.71
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	NEW - Adm Asst, Health & Wellness--UPD 03/08	$0.00
PPH	780	PHE	NE	NPHZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	NEW - Adm Asst, Integr Abs Mgt--UPD 03/08	$0.00
PPH	780	PHE	NE	NPPZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	SF000412, Lv Mgt-Pwr Supply (12.5%)	$18,590.31
PPH	780	PHE	NE	NPPZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	SF000413, Lv Mgt-Energy Divry (12.5%)	$18,695.34
PPH	780	PHE	NE	NPPZZZZZ	150	__TC	__TC Prod Rate (Teacher/Coach)	SF000420, General Admin (50%)	$31,789.08
PPH						__TC			$73,963.53
									$280,929.57

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1745 Summarized Job Report - By RA

Report Parameters

District:		WO Number:	IR000021	RA:		Ind:	
From Date:	01/01/2007	Parent WO:		ABM:		Proj:	
To Date:	12/31/2007	Project Number:		Loc:		Sort By:	RA

Company: HECO

RA	ABM	Location	Indicator	Project	Expense Element	Equipment Hours	Labor Hours	Amount
PPI	795	PHE	NE	NPPZZZZZ	150	0.00	305.00	9902.50
PPI	795	PHE	NE	NPPZZZZZ	155	0.00	0.00	475.94
PPI	795	PHE	NE	NPPZZZZZ	201	0.00	0.00	3180.04
PPI	795	PHE	NE	NPPZZZZZ	406	0.00	0.00	1181.53
PPI	795	PHE	NE	NPPZZZZZ	421	0.00	0.00	1486.20
PPI	795	PHE	NE	NPPZZZZZ	422	0.00	0.00	3715.80
PPI	795	PHE	NE	NPPZZZZZ	423	0.00	0.00	845.04
PPI	795	PHE	NE	NPPZZZZZ	501	0.00	0.00	26218.85
PPI	Subtotal:					0.00	305.00	47005.90
Grand Total:						0.00	305.00	47005.90

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2009 Substance Abuse Program (SAP)
* LABOR - T/C labor estimate based on 2007 actuals (see DARS 1745)

5/9/2008 » budget manager: PR100 NPUpd - Su... 1:21PM

Dept	*R...	Cost Category	*Act #	*EE #	FY08 Update $	FY09 Upd08 RA
SSF	PPW	LABOR	953	150		
			953	150		
			953	150		
			953	150		984
						$34,450
			953	150		625
						$15,831
			953	150		200
						$8,936
			953	150		200
						$8,936
			953	150		195
						$8,713
			953	150		66
						$1,672
			953	150		0
						$0
			953	150		0
						$0
			953	150		575
						$25,691
			953	150		342
						$15,281
			953	150		-1
						-$45
					$77,615	$119,464
					$77,615	$119,464
					$77,615	$119,464
					$77,615	$119,464

3,186 hours
Upd 4/30/08

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Upd 4/30/08

5/9/2008 » budget manager: *VIEW: Labor Hour by Activity 1:10PM

*Act #	Activity	*RA #	FY08	FY09
098	Payroll Cost Center	PPW	88	0
098	Payroll Cost Center	PPW	80	120
098	Payroll Cost Center	PPW	16	104
098	Payroll Cost Center	PPW	56	80
098	Payroll Cost Center	PPW	88	0
098	Payroll Cost Center	PPW	80	160
098	Payroll Cost Center	PPW	-60	-80
098	Payroll Cost Center	PPW	-56	-4
098	Payroll Cost Center	PPW	63	0
098	Payroll Cost Center	PPW	15	0
098	Payroll Cost Center	PPW	360	380
098			360	380
765	Empl Pol Prac Proc	PPW	75	100
765	Empl Pol Prac Proc	PPW	-67	0
765	Empl Pol Prac Proc	PPW	-180	80
765	Empl Pol Prac Proc	PPW	-172	180
765			-172	180
777	Process Payroll	PPW	22	29
777	Process Payroll	PPW	-20	0
777	Process Payroll	PPW	2	29
777			2	29
780	AdmBen Oth than Flex Ret	PPW	693	984
780	AdmBen Oth than Flex Ret	PPW	762	1,015
780	AdmBen Oth than Flex Ret	PPW	156	315
780	AdmBen Oth than Flex Ret	PPW	-682	0
780	AdmBen Oth than Flex Ret	PPW	6	0
780	AdmBen Oth than Flex Ret	PPW	935	2,314
780			935	2,314
785	Plan Emp Trng & Dev	PPW	0	1
785	Plan Emp Trng & Dev	PPW	0	1
785			0	1
789	Attend Training	PPW	51	68
789	Attend Training	PPW	-34	0
789	Attend Training	PPW	17	68
789			17	68
953	Prov Risk Mgt Svcs-WC	PPW	710	984
953	Prov Risk Mgt Svcs-WC	PPW	467	625
953	Prov Risk Mgt Svcs-WC	PPW	58	200
953	Prov Risk Mgt Svcs-WC	PPW	58	200
953	Prov Risk Mgt Svcs-WC	PPW	58	195
953	Prov Risk Mgt Svcs-WC	PPW	45	66
953	Prov Risk Mgt Svcs-WC	PPW	-423	0
953	Prov Risk Mgt Svcs-WC	PPW	-40	0
953	Prov Risk Mgt Svcs-WC	PPW	203	575
953	Prov Risk Mgt Svcs-WC	PPW	177	342
953	Prov Risk Mgt Svcs-WC	PPW	84	-1
953	Prov Risk Mgt Svcs-WC	PPW	1,397	3,186
953			1,397	3,186
			2,538	6,158

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Here's last labor update in Pillar which shows adjusted hours due to additional changes made for HR Suites Project hours that the project manager required of us.

2009 LABOR FORECAST DETAIL CORP. COMM.

Corp Comm
LABOR HOURS FORECAST
2009 - As of 3/6/08

Activity Number	Location	Indicator	Project Number	M-Project	Work Order Number*	Description	Harry	Mike	Darren	Jan	Sharon	Janet	Estee	TOTAL TEACHER/ COACH
756	HEI	BE	PQCZZZZ			Annual Report	5	10						15
777	PHE	NE	NPQCZZZZ			Process Payroll								0
785	PHE	NE	NPQCZZZZ			Plan for & Determine Employee Training & Develop needs (includes Perf Appraisals)	4	4	4	4	4	4	4	28
789	PHE	NE	NPQCZZZZ			Attend Training	16	16	32	24	24	24		136
795	PHE	NE	NPQCZZZZ			Safety communications (Safety kickoff)	20	15				10		45
						Pandemic Response						10		
807	PHE	NE	NPQCZZZZ			Manage & Provide Companywide Employee Communications - HECO	1015	975	195	470	475	80	0	3210
						Staff meetings - employee issues	50	50	50	50	50	50		300
						Misc employee communications	700	5	145	420	425	30		1725
						AV support -- ee comm (includes News Bytes)	265	920						1185
						OT - Estimated								0
807	PHE	NE	NPQCZZZZ			Currents - HECO		10	20	345	20	20		415
807	PHE	NE	NPQCZZZZ			HE 2000+								0
807	PHE	NE	NPQCZZZZ			HUDDLE / Strat Plan	10	230	5	50				295
807	HEI	BE	NPQCZZZZ			Maintain Relations with Customers - HEI								
						Hoa Hana								0
														0
807	HEL	BE	NPQCZZZZ			Manage & Provide Companywide Employee Communications - HELCO								
						HELCOHANA								
						Currents - HELCO				80				80
807	MAU	BE	NPQCZZZZ			Manage & Provide Companywide Employee Communications - MECO								
						Currents - MECO				80				80

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2009 LABOR FORECAST CORP. COMM.

Rel w/ Indus/Prof Orgs	PQC	749	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	14	14	14	14	14	15	15	14	14	14	14	14	170
Rel w/ Cust (HECO)	328	750	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	252	253	289	269	255	239	264	224	240	255	219	250	3,009
Consumer Lines	PQC	750	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	10	9	10	10	10	10	10	8	8	10	10	10	115
Maintenance	PQC	750	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	20	20	20	20	20	20	20	20	20	20	20	20	240
Electric Kitchen	PQC	750	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
AV support - Customer Relations	PQC	750	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	22	22	24	24	24	24	24	24	24	24	22	22	280
HCA NHCZZZZZ Clines (HELCO)	PQC	750	HEL	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	9	9	9	9	9	9	9	9	9	8	8	8	105
HNA NHNZZZZZ (AV support HELCO)	PQC	750	HEL	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
HNA NHNZZZZZ Rel w/ Cust (HELCO) Misc	PQC	750	HEL	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	2	2	2	2	2	2	3	3	3	3	3	3	30
MSC NMSZZZZZ Clines (MECO)	PQC	750	MAU	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	9	9	9	9	9	9	9	9	9	8	8	8	107
MSC NMSZZZZZ AV Support (MECO)	PQC	750	MAU	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
MSC NMSZZZZZ Cust Rel (MECO) Misc.	PQC	750	MAU	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	2	2	2	2	2	2	3	3	3	3	3	3	30
AV support (ASB)	PQC	750	ASB	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
Informational Advertising	PQC	751	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	17	17	17	17	17	17	17	17	18	18	18	17	207
Sun Power for Schools	PQC	751	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	1	1	2	2	1	1	1	1	1	2	1	1	15
Maintain Rel w/ Media	PQC	752	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	114	16	127	108	102	102	116	116	116	116	98	113	1,344
Maintain Rel w/ Commun (HECO O&M)	PQC	753	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	30	30	30	31	31	30	30	31	31	31	30	25	366
Comm Svc Contributions Fund	PQC	753	PHE	NN	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
HECO HELPS	PQC	753	PHE	NN	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
Presidents Fund	PQC	753	PHE	NN	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
9C 55507 Rel w/ Commun (HEI)	PQC	753	HEI	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach		1	1	1	1	1	1	1	1	1	1		11
Administer goodwill adv. (commun.)	PQC	754	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach		3	3					3	3	3			15
Administer goodwill advertising (BTL TV)	PQC	754	PHE	NN	P0000317	150	Teacher-Coach	Teacher-Coach													
Maintain Rel w/ BOD	PQC	755	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
GAM	PQC	756	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
Ti 59113 Annual rpt (HEI)	PQC	756	HEI	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	3	3	3	3	3								15
Ti 59114 Annual mtg (HEI)	PQC	756	HEI	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
Process Payroll	PQC	777	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach													
Plan/Det EE Train & Develop. Needs	PQC	785	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	28												28
Attend Training	PQC	789	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	12	12	13	13	12	12	12	12	13	13	12		136
Ee Communic. (HECO)	PQC	807	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	216	202	345	305	290	275	320	257	280	290	230	200	3,210
Currents (HECO)	PQC	807	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	35	35	35	35	35	35	35	35	35	35	35	30	415
Huddle/Strat Plan Communications	PQC	807	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	120	30								50	50	45	295
Safety kickoff	PQC	795	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	35		2		2		2		2		2		45
Hoa Hana (all to HECO as of 2005)	PQC	750	PHE	NE	NPQCZZZZ	15	Teacher-Coach	Teacher-Coach													
HNA NHNZZZZZ Currents (HELCO)	PQC	807	HEL	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	6	6	7	7	7	7	7	7	7	7	6	6	80
MSC NMSZZZZZ Currents (MECO)	PQC	807	MAU	BE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	6	6	7	7	7	7	7	7	7	7	6	6	80
Process Invoices/Payments	PQC	843	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach		10	10	10	10	10	10	10	10	10	10		100
Library & Research Services	PQC	969	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach	148	148	149	149	149	149	149	149	149	149	149	148	1,785
Comply w/ air permits	PQC	875	PHE	NE	NPQCZZZZ	150	Teacher-Coach	Teacher-Coach		2	2	2	2	2	2	2	2	2	2		20
Clines (to be input by Calvert Ho)	PQC	894	PHE	NE	P0001137	150	Teacher-Coach	Teacher-Coach									3				3
Kai Wai 46kv lines (to be input by E Dening)	PQC					150	Teacher-Coach	Teacher-Coach	6	104	16	16	16	16	2	2	2	2	2	2	180
Maui Ave PV (to be input by S. Bunce)	PQC					150	Teacher-Coach	Teacher-Coach													0
CS Project (to be input by Rodney Chong)						150	Teacher-Coach	Teacher-Coach													0

S:\Management4Accounting\MacctBud\Forecast\Forms\2009 Labor Input Sheet 3.6.08.xls

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Attached is the Corporate Communications back-up for 2009 labor forecasted to the NARUC account 925. The Word doc is a narrative explanation. The .pdfs are all back-up documents.

Corporate Communications 2009 Budget Forecast for NARUC Account 925

Corporate Communications Activity 795, Manage Safety Programs & Training

Labor Cost

Corporate Communications has forecasted 45 hours of labor for Safety Programs. This time is allotted to teacher-coach labor, to three staff persons, Harry Alama, videographer/photographer, Michael Gonsalves, videographer/photographer, and Janet Crawford, communications staff.

Harry and Mike have contributed to HECO's safety training programs. In the past they have been called on to help produce videos. They are also called on to help set up and show the videos.

In 2006, Mike documented 46 hours to Activity 795 and in 2007, he documented 0 hours. In 2006, Harry documented 12 hours to Activity 795, and in 2007, he documented 17.5 hours.

For 2009, I forecasted 15 hours for Mike and 20 hours for Harry.

Janet Crawford is the Corporate Communications liaison to HECO's Pandemic Planning Committee.

In 2006, Janet attended three committee meetings, July through November, although she only documented two of them to Activity 795 for a total of 3.5 hours. She did not attend any committee meetings in 2007.

For 2009, I forecasted 10 hours, either for committee meetings or for pandemic communications planning.

Submitted by Janet A. Crawford
Communications Consultant
HECO Corporate Communications Department

1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:	WO Type:	*	Emp 1:	34830	Emp 4:
Date From:	01/01/2006	Task #:	Maint Type:	*	Emp 2:		Emp 5:
Date To:	12/31/2006	Project #:	Sort By:	WO/Proj	Emp 3:		Emp 6:
Account:							

JANET CRAWFORD LABOR REPORT 2006

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
8/28/2006	8/25/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	1.00
9/5/2006	8/28/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	3.00
9/18/2006	9/11/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	0.50
9/18/2006	9/12/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	0.50
9/18/2006	9/13/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	1.00
9/18/2006	9/14/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	0.50
9/25/2006	9/19/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	2.50
9/25/2006	9/22/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	3.00
10/2/2006	9/25/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	4.00
10/2/2006	9/26/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	1.50
10/2/2006	9/27/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	0.50
10/2/2006	9/28/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	2.50
10/2/2006	9/29/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	4.00
9/11/2006	9/5/2006	W	CR000417	Arbor Day labor charges 2005 and on	0000009602		PQC751PHENENPQCZZZZ		ST	50	0.50
							Subtotal: CR000417				81.50
5/22/2006	5/15/2006	W	CR000434	HELCO RATE CASE - HECO LABOR	0000034984		PQC735HELNENPNPZZZZ		ST	50	2.00
5/22/2006	5/16/2006	W	CR000434	HELCO RATE CASE - HECO LABOR	0000034984		PQC735HELNENPNPZZZZ		ST	50	0.50
5/22/2006	5/17/2006	W	CR000434	HELCO RATE CASE - HECO LABOR	0000034984		PQC735HELNENPNPZZZZ		ST	50	1.00
5/22/2006	5/18/2006	W	CR000434	HELCO RATE CASE - HECO LABOR	0000034984		PQC735HELNENPNPZZZZ		ST	50	0.50
							Subtotal: CR000434				4.00
12/1/2006	11/30/2006	W	CR000462	Pandemic response - communications	0000009602		PQC795PHENENPQCZZZZ	R0013478	ST	50	2.50
8/28/2006	8/24/2006	W	CR000462	Pandemic response - communications	0000009602		PQC795PHENENPQCZZZZ	R0013478	ST	50	1.00
							Subtotal: CR000462				3.50
1/30/2006	1/24/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
1/30/2006	1/27/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	1.00
1/9/2006	1/3/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
2/1/2006	1/31/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	1.00
12/1/2006	11/28/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
12/11/2006	12/6/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
12/11/2006	12/7/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	1.50
12/11/2006	12/8/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
2/27/2006	2/22/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50
3/1/2006	2/28/2006	W	HP000149	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	0.50

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1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:		WO Type:	*	Emp 1:	20699	Emp 4:	
Date From:	01/01/2006	Task #:		Maint Type:	*	Emp 2:		Emp 5:	
Date To:	12/31/2006	Project #:		Sort By:	WO/Proj	Emp 3:		Emp 6:	
Account:									

MICHAEL GONZALVES LABOR REPORT 2006

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
7/31/2006	7/24/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	5.00
7/31/2006	7/26/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	5.00
7/31/2006	7/27/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
							Subtotal: SF000022				46.00
10/16/2006	10/15/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	12.50
							Subtotal: TD049978				12.50
7/31/2006	7/25/2006	P	C0000284	REWH BASE LABOR	0000020285		PQC713PHENEP0000024				5.00
8/21/2006	8/16/2006	P	C0000284	REWH BASE LABOR	0000020285		PQC713PHENEP0000024				2.00
							Subtotal: C0000284				7.00
8/14/2006	8/11/2006	P	C0000310	RNC BASE LABOR	0000020285		PQC713PHENEP0000025				3.50
8/21/2006	8/14/2006	P	C0000310	RNC BASE LABOR	0000020285		PQC713PHENEP0000025				1.00
8/14/2006	8/7/2006	P	C0000310	RNC BASE LABOR	0000020285		PQC713PHENEP0000025				1.00
							Subtotal: C0000310				5.50
							Total Employee: MICHAEL A GONSALVES				2085.50

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1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:		WO Type:	*	Emp 1:	20699	Emp 4:	
Date From:	01/01/2006	Task #:		Maint Type:	*	Emp 2:		Emp 5:	
Date To:	12/31/2006	Project #:		Sort By:	WO/Proj	Emp 3:		Emp 6:	
Account:									

MICHAEL GONZALVES LABOR REPORT 2006

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
6/26/2006	6/21/2006	W	CR000213	MEDIA RELATIONS - CORP COMM	0000009602		PQC752PHENENPQCZZZZ		ST	50	2.00
							Subtotal: CR000213				11.00
7/10/2006	7/6/2006	W	CR000252	Issues communications	0000009602		PQC750PHENENPQCZZZZ		ST	50	5.00
							Subtotal: CR000252				5.00
6/19/2006	6/14/2006	W	CR000297	Below-the-line corpID adv#2	0000009602		PQC754PHENNP0000317	P0000317	ST	50	8.00
6/19/2006	6/15/2006	W	CR000297	Below-the-line corpID adv#2	0000009602		PQC754PHENNP0000317	P0000317	ST	50	2.00
6/19/2006	6/16/2006	W	CR000297	Below-the-line corpID adv#2	0000009602		PQC754PHENNP0000317	P0000317	ST	50	4.00
							Subtotal: CR000297				14.00
7/10/2006	7/5/2006	W	CS000120	DOD-HECO Partnership	0000020542		PQC112PHENENPSZZZZZ		ST	50	4.00
							Subtotal: CS000120				4.00
12/11/2006	12/7/2006	W	CS000213	Credit Misc Expenses	0000021107		PQC618OAHNENPCZZZZZ		ST	50	2.00
12/11/2006	12/8/2006	W	CS000213	Credit Misc Expenses	0000021107		PQC618OAHNENPCZZZZZ		ST	50	5.00
							Subtotal: CS000213				7.00
11/20/2006	11/17/2006	W	EE006538	FORD ISLAND SUBSTATION - ELEC		PERSC	PQC405OAHNIP0000836	E0009044	EE	02	2.00
							Subtotal: EE006538				2.00
12/11/2006	12/4/2006	W	HP000164	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	2.00
12/11/2006	12/6/2006	W	HP000164	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	4.00
12/11/2006	12/7/2006	W	HP000164	QC-SUN POWER FOR SCHOOLS-MA	0000009602		PQC751PHENENPQCZZZZ	G0000122	ST	50	1.00
							Subtotal: HP000164				7.00
2/27/2006	2/21/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	4.00
2/27/2006	2/24/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
4/17/2006	4/10/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
4/24/2006	4/19/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
4/24/2006	4/20/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
4/24/2006	4/21/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
4/10/2006	4/3/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
4/10/2006	4/5/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
4/10/2006	4/6/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
4/10/2006	4/7/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
7/24/2006	7/19/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	6.00
7/24/2006	7/20/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	5.00
7/24/2006	7/21/2006	W	SF000022	Emer trng safety mtgs Energy Del.(labo	0000008397		PQC795PHENENPFZZZZZ		ST	50	7.00

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1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:		WO Type:	*	Emp 1:	20350	Emp 4:	
Date From:	01/01/2007	Task #:		Maint Type:	*	Emp 2:		Emp 5:	
Date To:	12/31/2007	Project #:		Sort By:	WO/Proj	Emp 3:		Emp 6:	
Account:									

HARRY ALAMA LABOR REPORT 2007

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
12/10/2007	12/5/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	15.50
12/10/2007	12/6/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	9.50
2/5/2007	2/1/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	11.50
2/5/2007	2/2/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	1.00
2/12/2007	2/5/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
2/12/2007	2/7/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
2/12/2007	2/8/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	4.00
8/20/2007	8/13/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
8/6/2007	8/2/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	6.00
9/4/2007	8/28/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
9/4/2007	8/29/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	9.50
9/4/2007	8/30/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
							Subtotal: CR000188				69.00
4/16/2007	4/10/2007	W	CS000121	UH-HECO Partnership (ATL)	0000020542		PQC112PHENENPSZZZZZ		ST	50	5.00
							Subtotal: CS000121				5.00
10/23/2007	10/23/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	-8.00
10/9/2007	10/3/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	3.00
10/9/2007	10/4/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	5.00
							Subtotal: EE011198				0.00
11/1/2007	10/31/2007	W	EE013206	Kaloi SS-Manage-Dist. Planning	0000034332		PQC405OAHNIP0001505	E0014871	EE	02	1.00
							Subtotal: EE013206				1.00
10/23/2007	10/23/2007	W	EE013209	Kaloi SS-Manage-Proj Mgt	0000034332		PQC408PHENIP0001505	E0014871	EE	02	8.00
							Subtotal: EE013209				8.00
1/15/2007	1/10/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
1/15/2007	1/11/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
1/22/2007	1/16/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	3.00
1/22/2007	1/17/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
1/22/2007	1/18/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	6.00
1/15/2007	1/8/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
1/15/2007	1/9/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.50
							Subtotal: SF000346				17.50
							Total Employee: HARRY M ALAMA				1787.17

1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:		WO Type:	*	Emp 1:	20350	Emp 4:	
Date From:	01/01/2006	Task #:		Maint Type:	*	Emp 2:		Emp 5:	
Date To:	12/31/2006	Project #:		Sort By:	WO/Proj	Emp 3:		Emp 6:	
Account:									

HARRY ALAMA LABOR REPORT 2006

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
							Subtotal: CR000188				25.50
11/20/2006	11/18/2006	W	CR000213	MEDIA RELATIONS - CORP COMM	0000009602		PQC752PHENENPQCZZZZ		ST	50	3.50
							Subtotal: CR000213				3.50
7/3/2006	6/30/2006	W	CR000252	Issues communications	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
							Subtotal: CR000252				3.00
6/19/2006	6/14/2006	W	CR000297	Below-the-line corpID adv#2	0000009602		PQC754PHENNP0000317	P0000317	ST	50	15.00
							Subtotal: CR000297				15.00
1/30/2006	1/23/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	3.00
1/30/2006	1/25/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
1/30/2006	1/26/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	4.00
1/9/2006	1/4/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
1/9/2006	1/5/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
							Subtotal: SF000346				12.00
10/16/2006	10/15/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	12.00
10/23/2006	10/17/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	8.00
10/23/2006	10/18/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	12.00
10/23/2006	10/19/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.00
10/30/2006	10/23/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	6.00
10/30/2006	10/24/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	3.00
10/30/2006	10/25/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.50
10/30/2006	10/26/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.00
10/30/2006	10/27/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.50
11/6/2006	11/1/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	10.50
11/6/2006	11/2/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	6.00
11/6/2006	11/3/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.00
11/13/2006	11/6/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	4.50
11/13/2006	11/9/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.00
							Subtotal: TD049978				84.00
2/17/2006	1/30/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.17
2/17/2006	1/31/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.25
11/20/2006	11/13/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				1.00
11/20/2006	11/14/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.50

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1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:	WO Type:	*	Emp 1:	20350	Emp 4:
Date From:	01/01/2006	Task #:	Maint Type:	*	Emp 2:		Emp 5:
Date To:	12/31/2006	Project #:	Sort By:	WO/Proj	Emp 3:		Emp 6:
Account:							

HARRY ALAMEA LABOR REPORT 2006

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
							Subtotal: CR000188				25.50
11/20/2006	11/18/2006	W	CR000213	MEDIA RELATIONS - CORP COMM	0000009602		PQC752PHENENPQCZZZZ		ST	50	3.50
							Subtotal: CR000213				3.50
7/3/2006	6/30/2006	W	CR000252	Issues communications	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
							Subtotal: CR000252				3.00
6/19/2006	6/14/2006	W	CR000297	Below-the-line corpID adv#2	0000009602		PQC754PHENNP0000317	P0000317	ST	50	15.00
							Subtotal: CR000297				15.00
1/30/2006	1/23/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZZ		ST	50	3.00
1/30/2006	1/25/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZZ		ST	50	1.00
1/30/2006	1/26/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZZ		ST	50	4.00
1/9/2006	1/4/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZZ		ST	50	2.00
1/9/2006	1/5/2006	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZZ		ST	50	2.00
							Subtotal: SF000346				12.00
10/16/2006	10/15/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	12.00
10/23/2006	10/17/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	8.00
10/23/2006	10/18/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	12.00
10/23/2006	10/19/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.00
10/30/2006	10/23/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	6.00
10/30/2006	10/24/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	3.00
10/30/2006	10/25/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.50
10/30/2006	10/26/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.00
10/30/2006	10/27/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.50
11/6/2006	11/1/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	10.50
11/6/2006	11/2/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	6.00
11/6/2006	11/3/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	5.00
11/13/2006	11/6/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	4.50
11/13/2006	11/9/2006	W	TD049978	Incident 10/15/06 - Corp Com	0000020107		PQC752PHENENPQCZZZZ	R0013741	ST	50	2.00
							Subtotal: TD049978				84.00
2/17/2006	1/30/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.17
2/17/2006	1/31/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.25
11/20/2006	11/13/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				1.00
11/20/2006	11/14/2006	P	C0000220	CIEE Base Labor	0000020285		PQC713PHENEP0000021				0.50

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1706 Employee Labor Hours Report

Report Parameters

District:	HECO	Work Order #:		WO Type:	*	Emp 1:	20350	Emp 4:	
Date From:	01/01/2007	Task #:		Maint Type:	*	Emp 2:		Emp 5:	
Date To:	12/31/2007	Project #:		Sort By:	WO/Proj	Emp 3:		Emp 6:	
Account:									

HARRY ALAMA LABOR REPORT 2007

Process Dt	Tran Dt	Type	Labor Cost To	Description	Assign To	Work Group	Cost Center	Project #	WT	MT	Hours
12/10/2007	12/5/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	15.50
12/10/2007	12/6/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	9.50
2/5/2007	2/1/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	11.50
2/5/2007	2/2/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	1.00
2/12/2007	2/5/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
2/12/2007	2/7/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
2/12/2007	2/8/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	4.00
8/20/2007	8/13/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
8/6/2007	8/2/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	6.00
9/4/2007	8/28/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	2.00
9/4/2007	8/29/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	9.50
9/4/2007	8/30/2007	W	CR000188	Emergency Reponse Plan communicati	0000009602		PQC750PHENENPQCZZZZ		ST	50	3.00
							Subtotal: CR000188				69.00
4/16/2007	4/10/2007	W	CS000121	UH-HECO Partnership (ATL)	0000020542		PQC112PHENENPSZZZZZ		ST	50	5.00
							Subtotal: CS000121				5.00
10/23/2007	10/23/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	-8.00
10/9/2007	10/3/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	3.00
10/9/2007	10/4/2007	W	EE011198	New UH West Oahu Substation		PEKEY	PQC408OAHNPNPBZZZZZ	E0000859	EE	01	5.00
							Subtotal: EE011198				0.00
11/1/2007	10/31/2007	W	EE013206	Kaloi SS-Manage-Dist. Planning	0000034332		PQC405OAHNIP0001505	E0014871	EE	02	1.00
							Subtotal: EE013206				1.00
10/23/2007	10/23/2007	W	EE013209	Kaloi SS-Manage-Proj Mgt	0000034332		PQC408PHENIP0001505	E0014871	EE	02	8.00
							Subtotal: EE013209				8.00
1/15/2007	1/10/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
1/15/2007	1/11/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
1/22/2007	1/16/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	3.00
1/22/2007	1/17/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	1.00
1/22/2007	1/18/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	6.00
1/15/2007	1/8/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.00
1/15/2007	1/9/2007	W	SF000346	SAFETY KICK-OFF VIDEO 2002	0000008397		PQC795PHENENPFZZZZZ		ST	50	2.50
							Subtotal: SF000346				17.50
							Total Employee: HARRY M ALAMA				1787.17

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Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Forecast Model for 2009B
PEZ Actuals Jan- Dec 2007

RA	Act	Loc	Ind	Project	EE	12 Mo 2009	Conversion of Activity Based Management Code Blocks to NARUC Expense Categories: Non-NE/ reclass	EFMS-NE	EBus-NE	SW Maint	Add'l clr	Total	Acct Blk	Acct
PEZ	777	PHE	NE	NPAZZZZZ	451	24,252						24,252	B38	921
PEZ	778	PHE	NE	NPFZZZZZ	451	47,184						47,184	B38	926010
PEZ	779	PHE	NE	NPFZZZZZ	451	12,192						12,192	B38	926000
PEZ	795	PHE	NE	NPFZZZZZ	451	118,248						118,248	B38	925
PEZ	805	PHE	NE	NPPZZZZZ	451	62,568						62,568	B38	921
PEZ	807	PHE	NE	NPAVP1ZZ	451	15,648						15,648	B38	921
PEZ	807	PHE	NE	NPQCZZZZ	451	101,676						101,676	B38	921
PEZ	815	PHE	NE	NPAZZZZZ	451	18,768						18,768	B38	921
PEZ	817	PHE	NE	NPAZZZZZ	451	46,932						46,932	B38	921
PEZ	818	PHE	NE	NPAVP2ZZ	451	6,636						6,636	B38	921
PEZ	818	PHE	NE	NPAVP4ZZ	451	582,972				175,884	(11,140)	747,716	B38	921
PEZ	818	PHE	NE	NPAZZZZZ	451	72,648						72,648	B38	921
PEZ	825	PHE	NE	NPKZZZZZ	451	16,428						16,428	B38	921
PEZ	826	PHE	NE	NPAVP4ZZ	451	39,108						39,108	B38	921
PEZ	826	PHE	NE	NPKZZZZZ	451	51,624						51,624	B38	921
PEZ	827	PHE	NE	NPKZZZZZ	451	31,284						31,284	B38	921
PEZ	842	PHE	NE	NPAVP4ZZ	451	30,120						30,120	B38	921
PEZ	842	PHE	NE	NPVZZZZZ	451	179,904						179,904	B38	921
PEZ	843	PHE	NE	NPAVP4ZZ	451	195,468						195,468	B38	921
PEZ	843	PHE	NE	NPAZZZZZ	451	58,668						58,668	B38	921
PEZ	850	PHE	NE	NPAVP4ZZ	451	75,600						75,600	B38	921
PEZ	853	PHE	NC	NPVZZZZZ	451	287,256	(287,256)					-		
PEZ	875	HST	NE	NPJZZZZZ	451	54,756						54,756	B30	506010
PEZ	876	PHE	NE	NPJZZZZZ	451	198,432						198,432	B38	921
PEZ	891	PHE	NE	NPKZZZZZ	451	23,460						23,460	B38	921
PEZ	907	OAH	NC	NPBZZZZZ	451	28,008	(28,008)					-		
PEZ	907	PDO	NE	NPBZZZZZ	451	1,284						1,284	B34	588
PEZ	916	PHE	NC	NPRZZZZZ	451	54,756	(54,756)					-		
PEZ	926	PDO	NE	NPDZZZZZ	451	23,544						23,544	B34	588
PEZ	926	PHE	NE	NPNLZZZZ	451	14,256		15,600				29,856	B38	921
PEZ	928	PHE	NE	NPNLZZZZ	451	60,372						60,372	B38	921
PEZ	931	PHE	NE	NPHZZZZZ	451	104,424		4,548				108,972	B38	921
PEZ	932	PHE	NE	NPVZZZZZ	451	32,412						32,412	B38	921

RUSS (33)

Items 24, 32, 33, 34 & 36, 3 pages

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Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Forecast Model for 2009B
PEZ Actuals Jan- Dec 2007

RA	Act	Loc	Ind	Project	EE	12 Mo 2009	Conversion of Activity Based Management Code Blocks to NARUC Expense Categories: Non-NE/ reclass	EFMS-NE	EBus-NE	SW Maint	Add'l clr	Total	Acct Blk	Acct	
PEZ	933	PHE	NE	NPHZZZZZ	451	226,188									
PEZ	940	PHE	NC	NPVZZZZZ	451	71,520	(71,520)			81,768	(5,180)	302,776	B38	921	
PEZ	950	PHE	NE	NPKZZZZZ	451	39,108						-			
PEZ	951	PHE	NE	NPKZZZZZ	451	48,108						39,108	B38	925	RUSS 34
PEZ	953	PHE	NE	NPFZZZZZ	451	23,460						48,108	B38	924	RUSS 24
PEZ	960	PHE	NE	NPNCZZZZ	451	120,984						23,460	B38	925	RUSS 35
PEZ	965	PHE	NE	NPEZZZZZ	451	264						120,984	B38	921	
PEZ	966	PHE	NE	NPEZZZZZ	451	39,108						264	B38	921	
						13,955,292	(3,646,368)	284,700	363,984	1,542,888	(97,719)	39,108	B38	921	
												12,402,777			

This workpaper is a summary of the ITS Department costs that are allocated to the various NARUC functional accounts. Please refer to HECO-WP- | | XX for the detail workpapers supporting this summary.

2 of 3

Based on the rate case report information released this week, I have completed my summary workpaper for ITS Costs which are allocated to each expense witness. The attached PDF

Scan from a Xerox WorkCentre P...

contains this sum mary workpaper which will be included as an exhibit in Patsy Nanbu's testimony. Patsy's testimony will also include the complete set of detail workpapers supporting the ITS cost allocations. The ITS costs which are allocated to your area are shown on pages 4 and 5 of this workpaper. I have indicated "Russ" in the margin next to these items.

ITS Direct Charge item

(32) The only other ITS item charged to your area is an $884 charge to B38 925 (PEA795PHENENPFZZZZZ). This item is for safety shoes used by Infrastructure and Operations personnel working in the Data Center at Ward. It compares to prior year actuals as follows:
2007: $949
2006: $715

Account 924 and 925
Risk Management (PKI) Non-Labor Budget 2009
Prepared by: Mel Salvador

Item	Acct	RA	Act	Act Description	Loc	Ind	Proj	EE	EE Description	Amount	Attachment
25	924	PKI	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	$ 380.00	1
26	924	PKI	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	$ 415,595.00	2,3
27	924	PKI	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	502	Outside Svcs-Legal	$ 4,380.00	2
28	924	PKI	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	$ 2,464,560.00	3
29	924	PKI	951	Prov Risk Mgt Svcs-Prop	PHE	NE	NPKZZZZZ	905	Othr Op & NonReg Rev	$ 432.00	2
43	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	$ 475.00	1
44	925	PKI	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	205	Matl-Purchasing Card	$ 95.00	1
45	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	301	Vehicles	$ 409.50	4
46	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	$ 67,578.26	3,4,5
47	925	PKI	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	501	Outside Svcs-General	$ 16,000.00	3
48	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	502	Outside Svcs-Legal	$ 222,348.00	4
49	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	509	Outside Svcs-Spec Use	$ 788,604.00	4
50	925	PKI	950	Prov Risk Mgt Svcs-Liab	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	$ 1,961,798.00	3,4
51	925	PKI	953	Prov Risk Mgt Svcs-WC	PHE	NE	NPKZZZZZ	900	Fin Stmt Items	$ 216,699.00	3

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12 pages

1 = 78-79
2 = 80-81
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4 = 86-87
5 = 88

Daily Costs Input Sheet

Daily Costs 2009 - Input Sheet

Miscellaneous:

						Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HECO	PKI 950	PHE	NE	NPKZZZZZ	205	$ 475.00	$ 35.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ 475.00	43
	PKI 951	PHE	NE	NPKZZZZZ	205	$ 380.00	$ 28.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 32.00	$ 380.00	25
	PKI 953	PHE	NE	NPKZZZZZ	205	$ 95.00	$ 7.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 95.00	44
HELCO	PKI 950	HEL	BE	NPKZZZZZ	205	$ 95.00	$ 7.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 95.00	
	PKI 951	HEL	BE	NPKZZZZZ	205	$ 76.00	$ 10.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 76.00	
	PKI 953	HEL	BE	NPKZZZZZ	205	$ 19.00	$ 1.40	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 19.00	
MECO	PKI 950	MAU	BE	NPKZZZZZ	205	$ 95.00	$ 7.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 95.00	
	PKI 951	MAU	BE	NPKZZZZZ	205	$ 76.00	$ 10.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 76.00	
	PKI 953	MAU	BE	NPKZZZZZ	205	$ 19.00	$ 1.40	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 19.00	
HEI	PKI 950	HEI	BE	NPKZZZZZ	205	$ 190.00	$ 14.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 16.00	$ 190.00	
	PKI 951	HEI	BE	NPKZZZZZ	205	$ 152.00	$ 9.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 13.00	$ 152.00	
	PKI 953	HEI	BE	NPKZZZZZ	205	$ 38.00	$ 2.80	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 3.20	$ 38.00	
ASB	PKI 950	ASB	BE	NPKZZZZZ	205	$ 95.00	$ 7.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 8.00	$ 95.00	
	PKI 951	ASB	BE	NPKZZZZZ	205	$ 76.00	$ 10.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 6.00	$ 76.00	
	PKI 953	ASB	BE	NPKZZZZZ	205	$ 19.00	$ 1.40	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 19.00	
				TOTAL MISC		**$ 1,900.00**	**$ 151.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 159.00**	**$ 1,900.00**	

See next page for support

Items 25, 43, 44

Attachment 1
Page 1 of 2

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Worksheet on allocation of KI Costs for 2009:

Miscellaneous:

Type of Cost	Estimate	Liability (1)	Property (1)	Marine (1)	W/C(1)	Total
Office Supplies (2)	$700.00	$350.00	$280.00		$70.00	$700.00
Subscriptions (2)	$1,200.00	$600.00	$480.00		$120.00	$1,200.00
Sub-Total	$1,900.00	$950.00	$760.00		$190.00	$1,900.00
Cellular Phone (3)	$0.00	$0.00				$0.00
A - Total Miscellaneous						**$1,900.00**

Notes:

(1) Allocation between lines 50% to liability, 40% to property, 10% to work comp deemed reasonable.
Allocation: HECO 50%, HELCO 10%, MECO 10%, HEI 20% and ASB 10%. (All other entities consolidated under HEI) deemed reasonable

(2) 10% increase over 2007 actuals (5% for 2008 + 5% for 2009)

(3) Canceled cell phone because it was not being used.

Attachment 1
page 2 of 2

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Property Code Blocks

92409 SUB ACTIVITY	RA	ACT.	LOC.	IND.	PROJECT	EXPENSE ELEMENT	YEARLY TOTAL	(a) 2008 FORECAST	(b) 2009 FORECAST	(c) 2010 FORECAST	YR 2009 TOTAL BY EXPENSE TYPE	MONTHLY YR 2009	YR 2010 TOTAL BY EXPENSE TYPE	MONTHLY YR 2010	YR 2008 TOTAL BY EXPENSE TYPE	MONTHLY YR 2008
Property Losses	PKI	951	PHE	NE	NPKZZZZZ	501	$0	$0	$0	$0						
Boiler Mach. Losses	PKI	951	PHE	NE	NPKZZZZZ	501	$140,904	$143,863	$147,460	$151,147						
OH/UG Uncollect.	PKI	951	PHE	NE	NPKZZZZZ	501	$111,228	$113,564	$116,403	$119,313	$263,863	$ 21,989.00	$270,460	$ 22,538.00	$257,427	$ 21,452.00
OH/UG Collect Exp.	PKI	951	PHE	NE	NPKZZZZZ	502	$4,188	$4,276	$4,383	$4,493	$4,383	$ 365.00	$4,493	$ 374.00	$4,188	$ 349.00
BAD DEBT	PKI	951	PHE	NE	NPKZZZZZ	905	$408	$417	$427	$438	$427	$ 36.00	$438	$ 37.00	$408	$ 34.00
							$256,728	$262,120	$268,673	$275,391		$ 22,390.00		$ 22,949.00	$262,023	$ 21,835.00

TOTAL PROPERTY:	$118,257	$121,213	$124,244
TOTAL BOILER/MACHINERY:	$143,863	$147,460	$151,147
	$262,120	$268,673	$275,391

CONSOLIDATION OF CODE BLOCKS:

ALL	PKI	951	PHE	NE	NPKZZZZZ	501
ALL	PKI	951	PHE	NE	NPKZZZZZ	502
ALL	PKI	951	PHE	NE	NPKZZZZZ	905

MONTHLY YR 2009	TOTAL YR 2009		MONTHLY YR 2010	TOTAL YR 2010
$ 21,989.00	$ 263,868.00	26	$ 22,538.00	$ 270,456.00
$ 365.00	$ 4,380.00	27	$ 374.00	$ 4,488.00
$ 36.00	$ 432.00	29	$ 37.00	$ 444.00
$ 22,390.00	$ 268,680.00		$ 22,949.00	$ 275,388.00

Notes:
(a) 2008 Budget = Yearly total +2.1%.
(b) 2009 Budget = 2008 Budget +2.5%.
(c) 2010 Budget = 2009 Budget +2.5%.

Items 26, 27, 29
Attachment 2
page 1 of 2

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HAWAIIAN ELECTRIC COMPANY, INC.
PROPERTY/BOILER MACHINERY INSURANCE - ABSORBED LOSSES
BUDGET FORECAST FOR 2009/2010

951 ACTIVITY	2000	2001	2002	2003	2004	2005	2006	2007	2/08	
Property Losses	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Boiler/Mach Losses	$0	$0	$0	$0	$750,000	$399,964	($143,760)	$0	$0	
OH/UG Uncollectibles	$63,340	$73,019	$114,946	$148,425	$153,516	$38,616	$159,320	$73,794	($2,519)	
OH/UG Collect Exp	$6,264	$2,482	$3,696	$1,041	$4,167	$346	$5,715	$6,327	$41	
Bad Debt	($39,704)	$22,836	($13,069)	($22,937)	$34,416	($38,301)	$18,627	$51,450	$0	
	$29,899	$98,337	$105,572	$126,528	$942,099	$400,625	$39,902	$131,571	($2,478)	
HANDY/WHITMAN INDEX:										
ALL STEAM PLNT	387	398	412	417	451	480	519	519	519	(1/07)
DVLPMNT FACTR	1.34	1.30	1.26	1.24	1.15	1.08	1.00	1.00	1.00	
OH/UG DISTR PLNT	400	420	434	439	466	480	503	503	503	(1/07)
DVLPMNT FACTR	1.26	1.20	1.16	1.15	1.08	1.05	1.00	1.00	1.00	
UG COND & DSTR	342	342	347	353	395	432	511	511	511	(1/07)
DVLPMNT FACTR	1.49	1.49	1.47	1.45	1.29	1.18	1.00	1.00	1.00	
CPI	176.30	178.40	180.30	184.50	190.60	197.80	209.40	219.50	219.50	(12/07)
DVLPMNT FACTR	1.25	1.23	1.22	1.19	1.15	1.11	1.05	1.00	1.00	

(26) TOTAL 263,863

92409 SUB ACTIVITY	2000 (2007 $'s)	2001 (2007 $'s)	2002 (2007 $'s)	2003 (2007 $'s)	2004 (2007 $'s)	2005 (2007 $'s)	2006 (2007 $'s)	2007 (2007 $'s)	2008 (2/08)	98 MONTH TOTAL	MONTHLY AVERAGE	YEARLY TOTAL	2008 Forecast	2009 Forecast	2010 Forecast
Property Losses	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Boiler/Mach Losses	$0	$0	$0	$0	$862,500	$431,961	($143,760)	$0	$0	$1,150,701	$11,742	$140,904	$143,863	$147,460	$151,147
OH/UG Uncollectibles	$79,808	$87,623	$133,337	$170,688	$165,797	$40,547	$159,320	$73,794	($2,519)	$908,395	$9,269	$111,228	$113,564	$116,403	$119,313
OH/UG Collect Exp	$7,830	$3,053	$4,509	$1,239	$4,792	$384	$6,001	$6,327	$41	$34,176	$349	$4,188	$4,276	(27) $4,383	$4,493
Bad Debt	($49,630)	$28,088	($15,945)	($27,295)	$39,578	($42,514)	$19,558	$51,450	$0	$3,290	$34	$408	$417	(29) $427	$438
												$256,728	$262,120	$268,673	$275,391

2008 Budget = Yearly total +2.1%.
2009 Budget = 2008 Budget +2.5%.
2010 Budget = 2009 Budget +2.5%.

TOTAL PROPERTY:	$ 118,257	$ 121,213	$ 124,244
TOTAL BOILER/MACHINERY:	$ 143,863	$ 147,460	$ 151,147
	$ 262,120	$ 268,673	$ 275,391

H/W all steam plnt (1) - Property and Boiler & Machinery Losses.
H/W Dist. Plant (44) - OH conductors & devices.
H/W Dist. Plant (47) - UG conductors & devices.
Honolulu CPI All Urban Consumers

NOTE: Due to initiation of MIMS in 1999, trending of OH/UG Uncollectibles, OH/UG Collection Expense and Bad Debt numbers to start in 1999

(mydocuments\excel\prop2008.xls) 3/7/08

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HECO (Act/Ind/EE)	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total	
Liability 950/NE/501	-	-	3,089	-	-	33,587	-	-	-	-	-	-	36,676	46
Liability 950/NE/900	123,862	126,036	126,036	126,036	126,036	134,200	134,200	134,200	134,200	134,200	134,200	134,200	1,587,406	50
Property 951/NE/501	-	61,681	-	10,097	-	-	-	-	73,220	-	-	6,729	151,727	26
Property 951/NE/900	199,006	199,006	199,006	199,006	199,006	199,006	199,006	199,006	218,128	218,128	218,128	218,128	2,464,561	28
Work Comp 953/NE/501	-	-	-	-	-	-	1,400	-	14,600	-	-	-	16,000	47
Work Comp 953/NE/900	17,136	17,136	17,136	17,136	17,136	18,717	18,717	18,717	18,717	18,717	18,717	18,717	216,696	51
Total	340,004	403,859	345,267	352,275	342,178	385,510	353,323	351,923	458,865	371,045	371,045	377,774	4,453,066	
Check Total shown below:	340,004	403,859	345,267	352,275	342,178	385,510	353,323	351,923	458,865	371,045	371,045	377,774	4,453,066	

HECO

Annualized Purchase Price For Policies During 2009

Coverage	Renewal Date	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
D&O	1-Feb	$13,348	14,421	14,421	14,421	14,421	14,421	14,421	14,421	14,421	14,421	14,421	14,421	171,974
Fiduc/Empl Benf	1-Feb	11,020	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	12,122	144,358
Crime	1-Feb		61,681	-	-	-	-	-	-	-	-	-	-	61,681
S/R	1-Feb	-	-	-	-	-	-	-	-	-	-	-	-	-
GL	1-Jun	99,494	99,494	99,494	99,494	99,494	107,658	107,658	107,658	107,658	107,658	107,658	107,658	1,251,074
Professional Liability	1-Jun						33,587	-	-	-	-	-	-	33,587
XWC	1-Jun	17,136	17,136	17,136	17,136	17,136	18,717	18,717	18,717	18,717	18,717	18,717	18,717	216,696
Prop	1-Sep	149,178	149,178	149,178	149,178	149,178	149,178	149,178	149,178	163,317	163,317	163,317	163,317	1,846,690
B&M	1-Sep	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	54,811	54,811	54,811	54,811	617,871
Prop/B&M Loss Control *	1-Sep									73,220				73,220
Subtotal		340,004	403,859	342,178	342,178	342,178	385,510	351,923	351,923	444,265	371,045	371,045	371,045	4,417,151
Auto Bond	31-Mar	-	-	3,089	-	-	-	-	-	-	-	-	-	3,089
Misc Bonds/Actuary/Assmt	various	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	3,089	-	-	-	-	-	-	-	-	-	3,089
WC Spec Fund	1-Sep	-	-	-	-	-	-	-	-	14,600	-	-	-	14,600
USL&H Assessment	Jan/Aug	-	-	-	-	-	-	-	-	-	-	-	-	-
USL&H Bond	1-Jul	-	-	-	-	-	-	1,400	-	-	-	-	-	1,400
Subtotal		-	-	-	-	-	-	1,400	-	14,600	-	-	-	16,000
Installation Floater	9-Apr	-	-	-	10,097	-	-	-	-	-	-	-	-	10,097
Inland/Ocean Cargo	1-Dec	-	-	-	-	-	-	-	-	-	-	-	6,729	6,729
Subtotal		-	-	-	10,097	-	-	-	-	-	-	-	6,729	16,826
Non-Rate Case Items														
Property-ICS	1-Sep	-	-	-	-	-	-	-	-	-	-	-	-	-
ICS subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Prop-Mahakea	1-Sep	-	-	-	-	-	-	-	-	-	-	-	-	-
Mahakea subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Prop-Hale Kekela	1-Sep	-	-	-	-	-	-	-	-	-	-	-	-	-
Hale Kekela subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	-	340,004	403,859	345,267	352,275	342,178	385,510	353,323	351,923	458,865	371,045	371,045	377,774	4,453,066

Revised:
4/30/08- HECO installation floater added to sum formula, Revised WC special assess fund for HECO, HELCO, MECO, ASB

S:\RiskMgmt\BUDGET\KI-BUDGET\CURRENT\2009-2010Fcst\2009\Premiumfrcst2009.xls

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Items 26, 28, 46, 47, 50, 51
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HECO

Activity	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
Liability 950	-	318,506	3,089	-	-	1,325,479	-	-	-	-	-	-	1,647,074
Property 951	-	61,681	-	10,097	-	-	-	-	2,690,756	-	-	6,729	2,769,263
Marine 952													-
Work Comp 953	-	-	-	-	-	224,600	1,400	-	14,600	-	-	-	240,600
Total	-	380,187	3,089	10,097	-	1,550,079	1,400	-	2,705,356	-	-	6,729	4,656,937
Check Total shown below:	-	380,187	3,089	10,097	-	1,550,079	1,400	-	2,705,356	-	-	6,729	4,656,937

HECO

Cash Schedule for Policies Beginning in 2009

Coverage	Renewal Date	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Total
D&O	1-Feb		173,046											173,046
Fiduc/Empl Benf	1-Feb		145,460											145,460
Crime	1-Feb		61,681											61,681
S/R	1-Feb		-											-
GL	1-Jun						1,291,892							1,291,892
Professional Liability	1-Jun						33,587							33,587
XWC	1-Jun						224,600							224,600
Prop	1-Sep									1,959,802				1,959,802
B&M	1-Sep									657,734				657,734
Prop/B&M Loss Control	1-Sep									73,220				73,220
Subtotal		-	380,187	-	-	-	1,550,079	-	-	2,690,756	-	-	-	4,621,022
Auto Bond	31-Mar			3,089										3,089
Misc Bonds/Actuary/Assmt	various													-
Subtotal		-	-	3,089	-	-	-	-	-	-	-	-	-	3,089
WC Spec Fund	1-Sep									14,600				14,600
USL&H Assessment	Jan/Aug													-
USL&H Bond	1-Jul							1,400						1,400
Subtotal		-	-	-	-	-	-	1,400	-	14,600	-	-	-	16,000
Installation Floater	9-Apr	-	-	-	10,097	-	-	-	-	-	-	-	-	10,097
Inland/Ocean Cargo	1-Dec	-	-	-	-	-	-	-	-	-	-	-	6,729	6,729
Subtotal		-	-	-	10,097	-	-	-	-	-	-	-	6,729	16,826
Non-Rate Case Items														
Property-ICS	1-Sep									-				-
ICS subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Prop-Mahakea	1-Sep									-				-
Mahakea subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Prop-Hale Kekela	1-Sep													-
Hale Kekela subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL		-	380,187	3,089	10,097	-	1,550,079	1,400	-	2,705,356	-	-	6,729	4,656,937

Revised:

4/30/08- HECO installation floater added to sum formula, Revised WC special assess fund for HECO, HELCO, MECO, ASB

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	A	B	C	D	E	F	G	H	I	J	K	L
1		HEI Forecast	2/28/2008	(1)		(2)		(3)				
2		CORPORATE TOTAL		11/1/07-08		11/1/08-09		11/1/09-10				
3			Renewal	2008 Act / Fcst	% inc	2009 Forecast	% inc	2010 Forecast				
4			Date	Purchase Price		Purchase Price		Purchase Price				
5		Cas/Prop										
6		D&O-1	1-Feb	$627,355.95	8.08%	$678,039.20	4.74%	$710,165.76				
7		D&O-2	1-Feb	$568,194.67	10.00%	$625,014.13	5.00%	$656,264.84				
8		D&O-3 and XS SideA D	1-Feb	$254,500.00	10.00%	$279,950.00	5.00%	$293,947.50				
9		D&O-4	1-Feb	$167,000.00	10.00%	$183,700.00	5.00%	$192,885.00	$1,583,003.33			
10		Fiduc/Empl Benf-1	1-Feb	$54,944.44	10.00%	$60,438.88	5.00%	$63,460.83				
11		Fiduc/Empl Benf-2	1-Feb	$126,620.93	10.00%	$139,283.02	5.00%	$146,247.17				
12		Fiduc/Empl Benf-3	1-Feb	$55,714.88	10.00%	$61,286.37	5.00%	$64,350.69	$261,008.27			$1,450,050.62
13		S/R	1-Feb	$0.00	0.00%	$ -	0.00%	$ 14,000.00				9.25%
14		Crime	1-Feb	$275,139.46	10.00%	$302,653.41	5.00%	$317,786.08				$134,129.68
15												$11,177.47
16		Feb subtotal		$2,129,470.33	9.43%	$2,330,365.01	5.52%	$2,459,107.87				
17												
18												
19		GL-1	1-Jun	$1,483,775.49	9.43%	$1,623,680.92	4.92%	$1,703,618.36				
20		GL-2	1-Jun	$566,592.01	5.00%	$594,921.62	5.00%	$624,667.70	$2,218,602.54			
21		Professional Liability	1-Jun	$40,301.80	5.00%	$42,316.89	5.00%	$44,432.73				
22		XWC-1	1-Jun	$332,262.90	9.41%	$363,523.62	4.92%	$381,410.58				
23		XWC-2	1-Jun	$14,381.99	5.00%	$15,101.08	5.00%	$15,856.14	$378,624.71			
24												
25		June subtotal		$2,437,314.20	8.30%	$2,639,544.13	4.94%	$2,769,985.51				
26												
27												
28		Property	1-Sep	$ 2,952,068.16	9.48%	$3,231,863.38	9.56%	$3,540,741.99				
29		B&M	1-Sep	$ 951,073.20	10.00%	$1,046,180.52	10.00%	$1,150,798.57				
30												
31		Sep subtotal		$ 3,903,141.36	9.61%	$ 4,278,043.90	9.67%	$ 4,691,540.57				
32												
33												
34		PECS Workers' Comp	23-Dec	$4,693.00	10.00%	$5,162.30	10.00%	$5,678.53				
35												
36		Work Comp subtotal		$4,693.00	10.00%	$5,162.30	10.00%	$5,678.53				
37												
38												
39		Installation Floater	9-Apr	$12,947.00	5.00%	$13,594.35	5.00%	$14,274.07				
40		Inland/Ocean Cargo	1-Dec	$170,000.00	5.00%	$178,500.00	5.00%	$187,425.00				
41												
42		Marine subtotal		$182,947.00	5.00%	$192,094.35	5.00%	$201,699.07				
43												
44		Cas/Prop subtotal		$8,657,565.88	9.10%	$9,445,209.69	7.23%	$10,128,011.54				
45												
46												
47		Auto Self-Ins. Bond	31-Mar	$4,970.00	0.00%	$4,970.00	0.00%	$4,970.00				
48		Misc Bonds	various	$ -	#DIV/0!	$ -	#DIV/0!	$ -				
49		USL&H Bond	1-Jul	$2,000.00	0.00%	$2,000.00	0.00%	$2,000.00				
50		Misc Bonds subtotal		$6,970.00	0.00%	$6,970.00	0.00%	$6,970.00				
51												
52												
53		Total		$8,664,535.88	9.09%	$9,452,179.69	7.22%	$10,134,981.54				
54												
55												
56		HEI Forecast										
57		Non-Rate Case & Misc	Renewal	2008 Act / Fcst	% inc	2009 Forecast	% inc	2010 Forecast				
58			Date	Purchase Price		Purchase Price		Purchase Price				
59		Property B&M										
60		Property-ICS	1-Sep	$0.00	10.00%	$0.00	10.00%	$0.00				
61		ICS subtotal		$0.00	#DIV/0!	$0.00	#DIV/0!	$0.00				
62												
63		Prop-Mahakea	1-Sep	$0.00	0.00%	$0.00	0.00%	$0.00				
64		Mahakea subtotal		$0.00	5.00%	$0.00	5.00%	$0.00				
65												
66		Prop-Hale Kekela	1-Sep	$0.00	0.00%	$0.00	0.00%	$0.00				
67		Hale Kekela subtotal		$0.00	5.00%	$0.00	5.00%	$0.00				
68												
69		Total - Non Rate & Misc		$0.00	#DIV/0!	$0.00	#DIV/0!	$0.00				
70												
71		ASB only coverages										
72		Mtg Prot/E&O	26-May	$58,620.80	5.00%	$61,551.84	5.00%	$64,629.43				
73		Mtg Bnkrs Bond	26-May	$ -	#DIV/0!	$ -	#DIV/0!	$ -				
74		Bankers Professional L	17-Mar	$376,352.80	13.57%	$427,428.54	9.39%	$467,582.92				
75		BIA Ins Agt E&O	30-Nov	$ -	#DIV/0!	$ -	#DIV/0!	$ -				
76		BIA Excess Ins Agt E&C	15-Mar	$ -	#DIV/0!	$ -	#DIV/0!	$ -				
77		Comm'l Fcd Place	23-Dec	$ -	#DIV/0!	$ -	#DIV/0!	$ -				
78		**Total - ASB**		$434,973.60	12.42%	$488,980.38	8.84%	$532,212.35				
79												
80		**TOTAL - All Coverages**		$9,099,509.48	9.25%	$9,941,160.08	7.30%	$10,667,193.89				
81												
82		Outside of Contract										
83		Prop Engr Fee - SwissF	1-Sep	$ 70,915.50	3.00%	$ 73,042.97	3.00%	$ 75,234.25				
84		B&M Engr Fee - AEGIS	1-Sep	$ 45,320.00	3.00%	$ 46,680.00	3.00%	$ 48,080.40				
85		Total - Outside		116,235.50	3.00%	119,722.97	3.00%	123,314.65				
86												
87												
88		NOTES:										
89		(1) This column represents 2008 actual for executive risk, and adjusted 2007 actual for other lines because they haven't been renewed yet										
90		(2) This column is the 2008 forecast adjusted for 2009 to reflect any expected increase or decrease.										
91		(3) This column is the 2009 forecast adjusted for 2010 to reflect any expected increase or decrease.										
92		Copied information from Marshfrcst2009.xls, but inserted formulas at subtotal lines										

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	A	B	C
1		Line of coverage	HECO
2			
3		D&O - 1st 3 layers/ A XS DIC	127,497.00
4			9.25%
5			
6		D&O 4th layer XL (No ASB $)	28,043.00
7			14.49%
8			
9		Fiduciary	143,881.82
10			55.73%
11			
12		SR	1,607.67
13			40.40%
14			
15		Auto Bond	2,343.11
16			62.15%
17			
18		General Liability	1,099,877.23
19			58.23%
20			
21		Professional Liaility	29,077.78
22			79.37%
23			
24		XWC	190,568.48
25			59.32%
26			
27		Prop w/o (ics+GEGap)	1,464,635.40
28			60.64%
29			
30		BM w/o (ics+Aegis loss contr)	533,750.89
31			62.87%
32			
33		Crime	60,997.07
34			20.38%
35			
36		P&I	0.00
37			#DIV/0!
38			
39		Installation Floater	8872.60
40			74.27%
41			
42		Inland/Ocean	7,210.12
43			3.77%
44			
45		Bankers Prof	0.00
46			0.00%
47			
48		Mrtg Imprmnt/E&O	0.00
49			0.00%
50			
51		Ins Agents E&O	0.00
52			0.00%
53			
54		XS Ins Agents E&O	0.00
55			#DIV/0!
56			
57		Frc'd Placed	0.00
58			0.00%
59			
60		Lenders Protection	0
61			#DIV/0!
62			
63		Mtg Brokers Bond	0
64			#DIV/0!
65			
66		Property - ICS	0.00
67			0.00%
68			
69		BIA Ins Agt E&O	0
70			0.00%
71			
72		BIA XS Ins Agt E&O	0
73			0.00%
74			
75		Prop Loss Control Svc-Swiss RE	41062.09
76			59.81%
77			
78		Prop Loss Control Svc-AEGIS	27834.40
79			63.26%
80			
81		WC Assessment	
82		From W/C Caicula	
83		2009	14,600
84		2010	14,600
85			
86		Transfer Agent Bond (HEI only)	0

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LIABILITY ABSORBED LOSSES
BUDGET FORECAST FOR 2009/2010
BY CODE BLOCK

92575 SUB ACTIVITY	RA	ACT	LOCATION	IND	PROJECT	EXP ELEM	YEARLY TOTAL	(a) 2008 FORECAST	(b) 2009 FORECAST	(c) 2010 FORECAST	MONTHLY YR 2008	MONTHLY YR 2009	MONTHLY YR 2010
Gen Liab Prop Dmg (PD)	PKI	950	PHE	NE	NPKZZZZZ	509	$498,360	$508,826	$521,547	$534,586	42402	43462	44549
Gen Liab Bod Inj (BI)	PKI	950	PHE	NE	NPKZZZZZ	509	$234,312	$239,233	$245,214	$251,344	19936	20435	20945
Gen Liab PD Adj Exp	PKI	950	PHE	NE	NPKZZZZZ	509	$13,344	$13,624	$13,965	$14,314	1135	1164	1193
Gen Liab BI Adj Exp	PKI	950	PHE	NE	NPKZZZZZ	509	$7,524	$7,682	$7,874	$8,071	640	656	673
Gen Liab Legal PD	PKI	950	PHE	NE	NPKZZZZZ	502	$38,040	$38,839	$39,810	$40,805	3237	3318	3400
Gen Liab Legal BI	PKI	950	PHE	NE	NPKZZZZZ	502	$174,420	$178,083	$182,535	$187,098	14840	15211	15592
Prof Liab Claims	PKI	950	PHE	NE	NPKZZZZZ	501	$4,524	$4,619	$4,734	$4,852	385	395	404
Auto Liab Prop Dmg (PD)	PKI	950	PHE	NC	NPKZZZZZ	509	$26,724	$27,285	$27,967	$28,666	2274	2331	2389
Auto Liab Bod Inj (BI)	PKI	950	PHE	NC	NPKZZZZZ	509	$68,172	$69,604	$71,344	$73,128	5800	5945	6094
Auto Liab PD Adj Exp	PKI	950	PHE	NC	NPKZZZZZ	509	$1,140	$1,164	$1,193	$1,223	97	99	102
Auto Liab BI Adj Exp	PKI	950	PHE	NC	NPKZZZZZ	509	$36	$37	$38	$39	3	3	3
Auto Liab Legal PD	PKI	950	PHE	NC	NPKZZZZZ	502	$0	$0	$0	$0	0	0	0
Auto Liab Legal BI	PKI	950	PHE	NC	NPKZZZZZ	502	$4,416	$4,509	$4,622	$4,738	376	385	395
Auto Liab Reserves	PKI	950	PHE	NC	NPKZZZZZ	900	$648	$662	$679	$696	55	57	58
Gen Liab Reserves	PKI	950	PHE	NE	NPKZZZZZ	900	$365,712	$373,392	$382,727	$392,295	31116	31894	32691
Gen Liab Legal Reserves	PKI	950	PHE	NE	NPKZZZZZ	900	$10,944	$11,174	$11,453	$11,739	931	954	978
Auto Liab Legal Reserves	PKI	950	PHE	NE	NPKZZZZZ	900	$204	$208	$213	$218	17	18	18
							$1,448,520	$1,478,941	$1,515,915	$1,553,812	$123,244	$126,327	$129,484

Notes:
(a) 2008 FORECAST = YEARLY TOTAL + 2.1%
(b) 2009 FORECAST = 2008 TOTAL +2.5%
(c) 2010 FORECAST = 2009 TOTAL +2.5 %

CONSOLIDATION OF CODE BLOCKS

									MONTHLY YR 2008	MONTHLY YR 2009	MONTHLY YR 2010	Total YR 2009	Total YR 2010
	PKI	950	PHE	NE	NPKZZZZZ	509			64,113	65,717	67,360	788,604 49	808,320
	PKI	950	PHE	NE	NPKZZZZZ	501			385	395	404	4,740 46	4,848
AUTO	PKI	950	PHE	NE	NPKZZZZZ	900			32,064	32,866	33,687	394,392 50	404,244
	PKI	950	PHE	NC	NPKZZZZZ	509			8174	8378	8588	100,536	103,056
	PKI	950	PHE	NC	NPKZZZZZ	900	(GOES TO CLEARING ACCT)		55	57	58	684	696
AUTO	PKI	950	PHE	NE	NPKZZZZZ	502			18077	18529	18992	222,348 48	227,904
	PKI	950	PHE	NC	NPKZZZZZ	502			376	385	395	4,620	4,740
									$123,244	$126,327	$129,484	$1,515,924	$1,553,808
VEHICLE	PKI	950	PHE	NE	NPKZZZZZ	301	126 hours total, 10.5 hrs/mo	(See rates (d) below)	$29	$34	$34	$410 45	$410
								TOTAL	$123,273	$126,361	$129,518	$1,516,334	$1,554,218

Notes:
(d) Vehicle Rates:
2008 hourly rate = 2.75
2009 hourly rate = 3.25
2010 hourly rate = 3.25

ITEMS 45, 46, 48, 49, 50

Attachment 4
page 1 of 2

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HAWAIIAN ELECTRIC COMPANY, INC.
LIABILITY INSURANCE - ABSORBED LOSSES
BUDGET FORECAST FOR 2009/2010

Work Order	2000	2001	2002	2003	2004	2005	2006	2007	2/08
Gen Liab Prop Dmg (PD)	$305,937	$352,991	$348,878	$390,219	$537,575	$470,110	$599,002	$1,140,311	($545,971)
Gen Liab Bod Inj (BI)	$29,180	$816,445	$97,700	$401,049	$115,093	$48,428	$22,688	$53,484	$13,023
Gen Liab PD Adj Exp	$4,091	$10,784	$936	$148	$18,525	$1,715	$22,960	$40,570	$1,419
Gen Liab BI Adj Exp	$14,936	$22,054	$11,123	$10,047	$3,429	($14,060)	$1,648	$22	$0
Gen Liab Legal PD	$27,731	$129,004	$263	$20,878	$15,666	$18,522	$27,647	$24,528	$0
Gen Liab Legal BI	$106,265	$273,469	$258,467	$307,157	$175,964	$15,005	$35,324	$18,270	$0
Prof Liab Claims	$0	$0	$0	$0	$0	$33,278	$0	$0	$0
Auto Liab Prop Dmg (PD)	$20,113	$15,493	$31,757	$14,326	$22,256	$33,278	$35,019	$26,462	($7,506)
Auto Liab Bod Inj (BI)	$215,921	$0	$18,721	$524	$238	$20,000	$0	$446,000	($205,071)
Auto Liab PD Adj Exp	$534	$1,911	$1,071	$163	$476	$1,926	$1,519	$503	$0
Auto Liab BI Adj Exp	$120	$0	$152	$0	$0	$0	$0	$0	$0
Auto Liab Legal PD	$0	$0	$0	$0	$0	$0	$0	$0	$0
Auto Liab Legal BI	$20,124	$0	$0	$0	$0	$7,590	$2,214	$14,232	($14,043)
Auto Liab Reserves	($72,600)	$0	$0	$0	$35,000	$121,000	$50,000	($107,000)	($24,000)
Gen Liab Reserves	$29,000	$182,800	$536,200	($145,000)	$904,000	($964,000)	$895,300	$754,300	$580,000
Gen Liab Legal Reserves	$24,700	$95,461	$93,700	($113,200)	$60,500	($136,700)	$42,500	$7,100	($8,100)
Auto Liab Legal Reserves	($5,000)	$0	$5,000	$0	$0	$17,400	($2,200)	($15,200)	$0
CPI	176.30	178.40	180.30	184.50	190.60	197.80	209.40	219.50	219.50 12/07
DVLPMNT FCTR	1.25	1.23	1.22	1.19	1.15	1.11	1.05	1.00	1.00

48 TOTAL: 528,345

49 TOTAL: 182,600

Work Order	2000 (2007 $'s)	2001 (2007 $'s)	2002 (2007 $'s)	2003 (2007 $'s)	2004 (2007 $'s)	2005 (2007 $'s)	2006 (2007 $'s)	2007 (2007 $'s)	2008 (2/08)	98 MONTH TOTAL	MONTHLY AVERAGE	YEARLY TOTAL	2008 Forecast	2009 Forecast	2010 Forecast
Gen Liab Prop Dmg (PD)	$382,421	$434,179	$425,631	$464,361	$618,211	$521,822	$628,952	$1,140,311	($545,971)	$4,069,917	$41,530	$498,360	$508,826	$521,547	$534,586
Gen Liab Bod Inj (BI)	$36,475	$1,004,227	$119,194	$477,248	$132,357	$53,755	$23,822	$53,484	$13,023	$1,913,585	$19,526	$234,312	$239,233	$245,214	$251,344
Gen Liab PD Adj Exp	$5,114	$13,264	$1,142	$176	$21,304	$1,904	$24,108	$40,570	$1,419	$109,001	$1,112	$13,344	$13,624	$13,965	$14,314
Gen Liab BI Adj Exp	$18,670	$27,126	$13,570	$11,956	$3,943	($15,607)	$1,730	$22	$0	$61,410	$627	$7,524	$7,682	$7,874	$8,071
Gen Liab Legal PD	$34,664	$158,675	$321	$24,845	$18,016	$20,559	$29,029	$24,528	$0	$310,637	$3,170	$38,040	$38,839	$39,810	$40,805
Gen Liab Legal BI	$132,831	$336,367	$315,330	$365,517	$202,359	$16,656	$37,090	$18,270	$0	$1,424,420	$14,535	$174,420	$178,083	$182,535	$187,098
Prof Liab Claims	$0	$0	$0	$0	$0	$36,939	$0	$0	$0	$36,939	$377	$4,524	$4,619	40 ($4,734)	$4,852
Auto Liab Prop Dmg (PD)	$25,141	$19,056	$38,744	$17,048	$25,594	$36,939	$36,770	$26,462	($7,506)	$218,248	$2,227	$26,724	$27,285	$27,967	$28,666
Auto Liab Bod Inj (BI)	$269,901	$0	$22,840	$624	$274	$22,200	$0	$446,000	($205,071)	$556,768	$5,681	$68,172	$69,604	$71,344	$73,128
Auto Liab PD Adj Exp	$668	$2,351	$1,307	$194	$547	$2,138	$1,595	$503	$0	$9,303	$95	$1,140	$1,164	$1,193	$1,223
Auto Liab BI Adj Exp	$150	$0	$185	$0	$0	$0	$0	$0	$0	$335	$3	$36	$37	$38	$39
Auto Liab Legal PD	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Auto Liab Legal BI	$25,155	$0	$0	$0	$0	$8,425	$2,325	$14,232	($14,043)	$36,094	$368	$4,416	$4,509	$4,622	$4,738
Auto Liab Reserves	($90,750)	$0	$0	$0	$40,250	$134,310	$52,500	($107,000)	($24,000)	$5,310	$54	$648	$662	$679	$696
Gen Liab Reserves	$36,250	$224,844	$654,164	($172,550)	$1,039,600	($1,070,040)	$940,065	$754,300	$580,000	$2,986,633	$30,476	$365,712	$373,392	$382,727	$392,295
Gen Liab Legal Reserves	$30,875	$117,417	$114,314	($134,708)	$69,575	($151,737)	$44,625	$7,100	($8,100)	$89,361	$912	$10,944	$11,174	$11,453	$11,739
Auto Liab Legal Reserves	($6,250)	$0	$6,100	$0	$0	$19,314	($2,310)	($15,200)	$0	$1,654	$17	$204	$208	$213	$218
												TOTAL:	$1,478,941	$1,515,915	$1,553,812
												Less Clearing Char	$103,261	$105,843	$108,490
												NET:	$1,375,680	$1,410,072	$1,445,322

50 TOTAL: 394,393

2008 forecast = Yearly total +2.1%.
2009 forecast = 2008 forecast +2.5%.
2010 forecast = 2009 forecast +2.5%.

NOTE: Included Miyamoto loss. Obtained full recovery of all costs from first dollar from insurer.

mydocuments\excel\Gen2008.xls 3/4/08

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Attachment 4
page 2 of 2

STARS (Risk Mgmt Information System)

		Svc & Lic Annual Fee								
		Current 12/1/05-08	Forecast	Conversion Fee	Total	Monthly	Jan-Nov	Dec		
Est 12/1/08-09	5% increase over current	$29,375	$30,843.75	$ 14,070.00	$44,913.75	$2,570.31	$28,273.44	$16,640.31	$44,913.75	2009 Est.
Est 12/1/09-10	3-yr contract - no increase		$30,843.75	$ -	$30,843.75	$2,570.31	$28,273.44	$2,570.31	$30,843.75	2010 Est.
Est 12/1/10-11	3-yr contract - no increase		$30,843.75	$ -	$30,843.75	$2,570.31	$28,273.44	$0.00	$28,273.44	2011 Est.

Allocation:

STARS 2009 Fees:	$44,913.75	2009
Enitity	%	Forecast
HECO	58.25%	$26,162.26 (46)
HELCO	15.06%	$6,764.01
MECO	16.46%	$7,392.80
HEI	0.31%	$139.23
ASB	9.92%	$4,455.44
B - Total STARS	100.00%	**$44,913.75**

Note: 100% Allocated to Liability

Note: Assumes conversion to web-based system on 12/1/2009. Hold off on ASP. After web conversion, assess IT support time to see if ASP would be justified.

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Attachment 5
Page 1 of 1

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acct blk	acct	acct desc	ra	ra desc	Activity	Activity Desc	loc	ind	prj	ee	EE Desc	Operating Budget 2009	Originator
						CUSTOMER SERVICE DEPARTMENT							
B38	925	INJURIES & DAMAGES	PCA	Admin-Cust Svc	795	Mg Safety Pgm & Trng	PHE	NE	NPCZZZZZ	201	Matl-Issues/Purchases	4,700.00	Victoria Marzano

Safety Shoes are purchased in accordance with Hawaiian Electric's Safety Shoe / Boot Program (See Attached). The price x quantity calculation is as follows:

RA	Class	Quantity (# Employees)	x	Allowance (a)	=	Extended Amount
PCG	2C	23	$	159.50	$	3,668.50
PCM	1C	6	$	133.95	$	803.68
PCA	1A	2	$	133.95	$	267.89
					$	4,740.07

Note:
(a) The dollar allowance is based on the shoe classification for the work group as determined by the Safety Division. The allowance amount used in the calculation is based on the average of the current rates for the three vendors shown on the Safety Shoe Listing provided.

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6 pages

1 of 6

Per your request, please see the details attached for Customer Services $4,700. One file shows the Safety Shoe/Boot Program and the Excel file CSD Safety Mahalo, Victoria ext. 7507 Shoes, shows our calculations for the $4,700 and backup.

SAFETY SHOE / BOOT PROGRAM

PURPOSE	To provide employees with the proper foot protection, which will eliminate or minimize foot injuries.
STANDARDS	Foot protection will meet or exceed the American National Standards Institute (ANSI) Safety Toe Footwear Z-41 requirements.
ADMINISTRATION	Safety Division is responsible for the administration of the Safety Shoe/Boot Program.
ADOPTION	The Safety Shoe/Boot Program was adopted in April 1986 by the Joint Review Committee.
ELIGIBILITY	All Hawaiian Electric Company employees are eligible to participate in the Safety Shoe/Boot Program.
REQUIREMENTS	Each department has a safety shoe/boot policy, which is dependent upon their individual needs. Regular, probationary, and temporary employees in the following areas are required to wear safety shoes/boots because of the work they do and/or the area they work in:

- Construction & Maintenance, Power Supply, System Operation, Support Services
- Customer Installation Meter Division
- Customer Service Field Representatives & Meter Readers
- Print Shop
- Survey Division
- Facilities

CLASSIFICATIONS

The following guidelines were established to help managers decide which classification of safety shoe/boot their employee is entitled. The guidelines were based on the work employee does and/or the area they work in. The manager of the employee has the final decision.

Class 1A – Supervisor, clerk, guard, and professional (male)
Class 1B – Supervisor, clerk, guard, and professional (female)
Class 1C – Field Representative, Meter Reader

Class 2A – Maintenance (shop, power plant, warehouse) (male)
Class 2B – Maintenance (shop, power plant, warehouse) (female)
Class 2C – Maintenance (electrical)

Class 3 – Overhead, Underground, Substation, Welder

ALLOTMENT

Regular Employees required to wear safety shoes/boots will have 100% of the allowable amount of a specified shoe/boot paid for by the company.

Temporary Employees (less that 3 months) required to wear safety shoes/boots will have 50% of the allowable amount of a specified shoe/boot paid for by the company.

PURCHASING

Employee must have an appropriate authorization form to purchase safety shoe/boot **signed by their department manager (or designate).**

Employee must present the approved form, Company ID, and either State ID or Driver's license to an authorized vendor (see Exhibit J for current vendors).

Employee may select shoe/boot using Exhibit J as a guide for the minimum requirement for their classification and vendor.

Employee is to get a receipt from the vendor for the safety shoe/boot and forward it to the Safety Division for processing.

Employee purchasing shoe/boot that cost more than the allowable amount may use payroll deduction to cover the additional cost.

Temporary employee hired to work less than three months must pay the vendor in full. The employee must get a receipt and forward it to the Safety Division for processing. A reimbursement of 50% of the allowable amount on Exhibit J for the approved class of shoe/boot will be given in the employee's paycheck.

The existing operating policy of the vendor regarding returns, fittings, etc. will apply. The employee is responsible for all aspects of the contact with the vendor.

NOTES:

- Employee must pay separately for accessories.
- Employee is allowed to purchase a second pair of safety shoes/boots for their personal use only.
- Employee is allowed to pay cash for the difference in the cost of the safety shoe/boot.
- Employee must pay for any difference below $5.00.
- Purchases of safety toed athletic/tennis shoes are inappropriate. Safety shoes/boots require a heel for climbing rung ladders, structures, and/or utility poles. Exceptions will be handled on a case-by-case basis.

ENTITLEMENT

Employees are entitled to a new pair of safety shoes/boots every eight months. If the safety shoes/boots wear out before the eight month period is up, supervisors will be allowed to authorize the "early purchase" and noting such on the authorization form and e-mailing Safety.

FORMS

Authorization forms have been developed for all seven (7) classifications of employees and are available from the Stationery Division. Eventually these will be on-line forms.

PROCESSING	Safety Division will process vendor bills as received and charged out by Department as dictated by MIMS. Amounts not covered by the Safety Shoe/Boot Program will be payroll deducted. The information from the authorization forms received with the vendor invoice will be input into a safety shoe/boot database.
REPORT	A report showing employees' purchases and their next entitlement date will be distributed periodically. Once the report is available on-line, the report will no longer be distributed.

Safety Shoe Listing

Exhibit J

		Red Wing		Lehigh		Safety Systems			
		486-3292 Eleanor		523-1492 Clifford		847-4017 Debbie			
		Model #	Allowance	Model #	Allowance	Model #	Allowance		
1A	Supervisor, Clerk, Guard, Professional (male)	6612	$133.44	4406	$109.94	7733	$107.03		
1B	Supervisor, Clerk, Guard, Professional (female)	2335	$106.75	516	$104.70	8836	$124.16		
1C	Meter Reader	6668	$146.79	22082	$130.89	8836	$124.16		
2A	Maintenance Shops, Power Plant, Warehouse (male)	2245	$155.68	XHY866	$136.12	8836	$124.16		
2B	Maintenance Shops, Power Plant, Warehouse (female)	2326	$142.34	527	$104.70	7733	$107.03		
2C	Maintenance (Electrical)	2408	$191.27	1927BA	$151.82	8841	$135.41		
3	Lineman, Substation, Underground, Welder	4418	$240.20	5965	$141.35	8841	$135.41		

Note: Employee must pay separately for zippers, polish, insoles, or any other additional items.
Employees must show their employee ID and either a valid driver's license or State ID when purchasing shoes.
Prices effective: 2/1/08

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Fire Resistant Clothing (General)

Est Cost	$ 200
	137
	$ 27,400

Fire Resistant Clothing (PTM)

Est Cost	$ 365
	26
	$ 9,490

Fire Resistant Clothing (Inspector/Aerial Lineman)

Est Cost	$ 233
	14
	$ 3,259

Fire Resistant Clothing Total

= **$ 40,149**

Water - Office

$ 750
12
$ 9,000

Shredding

$ 400
12
$ 4,800

Joint Pole General Maint

$ 250
12
$ 3,000

Joint Pole License Fees

$ 1,200
12
$ 14,400

Cell Phone Charges

	$ 45
# of phones	100
	$ 4,500
	12
	$ 54,000

Cell Phone Accessories

$ 100
12
$ 1,200

Item 31
3 pages

Construction & Maintenance
FIRE RESISTIVE CLOTHING PROGRAM

Revised 2009 based off of revised staffing estimates.

3. Initial allowance

Personal Protective Apparel:

Qty	Item	Unit Cost	Total Cost
5	Shirt	$40.00	$200.00
5	Pants	40.00	200.00
1	Rain Jacket	76.00	76.00
1	Rain Pants	52.00	52.00
		Total Allowance	$528.00

Uniforms:

Qty	Item	Unit Cost	Sr PTM PTM	Aerial Lineman T&D Inspector Const Inspector
5	Shirt	$44.25	$221.25	$221.25
5	Pants	50.00	250.00	250.00
2	Jacket	132.25	264.50	0
1	Rain Jacket	76.00	76.00	76.00
1	Rain Pants	52.00	52.00	52.00
		Total Allowance	$863.75	$599.25

Total initial year cost to HECO: $ 99,392.25

138 employees, Personal Protective Apparel ($528 ea) = $72,864.00
21 employees, Uniforms ($863.75 ea.) = $18,138.75
14 employees, Uniforms ($599.25 ea.) = $ 8,389.50

4. Annual replacement allowance (subject to annual review):

Personal Protective Apparel:

Qty	Item	Unit Cost	Total Cost
3	Shirt	$40.00	$120.00
2	Pants	$40.00	$80.00
		Total Allowance	$200.00

Uniforms:

Qty	Item	Unit Cost	Sr PTM PTM	Aerial Lineman T&D Inspector Const Inspector
3	Shirt	$44.25	$132.75	$132.75
2	Pants	50.00	100.00	100.00
1	Jacket	132.25	132.25	0
		Total Allowance	$365.00	$232.75

Subsequent annual replacement cost to HECO: $ 38,523.50

138 employees, Personal Protective Apparel ($200.00 ea) = $27,600.00
21 employees, Uniforms ($365.00 ea) = $ 7,665.00
14 employees, Uniforms ($232.75 ea) = $ 3,258.50

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December 12, 2005

entered 2/20/06

The amount included in NARUC account 925 represents our forecast for our Fire resistant clothing program. Please see the attachments for the documentation on how we derived the numbers.

Safety Division 2009 Forecast
Non-Labor

Expense Element Description	Expense Element	ABM Activity	Forecast 2009	Comments	Item
Material Purchases	205	795	$99,800	See work papers 1 & 1A 99-102	36
Vehicles	301	795	$187,920	See work paper 4 105-116	38
Outside Services	501	795			
Occupational Health			$13,200	See work paper 2 103	39
Physicals (Respirator, Asbestos, MEC)			$40,800	See work paper 3 104	
Safety Training			$30,000	See work paper 5 118-123 117	
Safety Breakfast			$40,000	See work paper 6, work paper 9 129-131	
Safety Celebration			$162,000	See work paper 7 124-125	
Corporate Safety Award			$96,000	See work paper 8, side 1 126-127	
Total			$382,000		
Financial Statement Items	900	795	$14,000	See work paper 8, side 2 128	41
Outside Services	501	796	$187,920	See work paper 10 132-134	40
Material Purchase	205	796	$12,000	See work paper 10 132-134	37

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Work Paper 1

ABM 795

Material Purchase and Outside Services Summary

		2006 Actuals		2007 Actuals	
Work Order Number	**Description**	**Purchase**	**O/S Service**	**Purchase**	**O/S Service**
SF000225	Blood Bank	$2,182		$1,989	
SF000271	Office Supplies	$24,152	$2,985	$35,708	$8,454
SF000272	First aid kits and supplies	$2,778		$6,073	
SF000273*	Safety glasses and PPE	$24,187		$31,216	
SF000274	Safety Meeting Supplies	$10,147		$10,868	
SF000278	Emergency Safety Training Supplies	$3,832	$2,013	$14,207	$2,855
SF000280	Occupational Health and Monitoring	$3,203	$4,578	$6,350	$4,481
SF000284	CDL and Misc Operator Training	$1,836			
SF000322	Annual physicals		$35,700		$34,723
SF000337	Safety Breakfasts		$17,754		$21,018
Total		$72,317	$63,030	$106,411	$71,531

* Subtracted $37,025 for SCBA purchases in 2007 that was mistakenly charged to SF000273

Ave Matl Purchase (2006/2007) $= \frac{72,317 + 106,411}{2} = 89,364$

AED Defribrilator Pads (repl. every 18 mos.) = $10,000

TOTAL MATL PURCHASE = $99,400*

* Pillar input = $8,320 X 12 months = $99,840

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P Work Paper 1A

FS-05084

HAWAIIAN ELECTRIC COMPANY, INC. PURCHASING DIVISION
P.O. BOX 2750 HONOLULU, HAWAII 96840
REQUEST FOR QUOTATION - RFQ 112805-1
AED EQUIPMENT REPLACEMENT

November 28, 2005

1

TO ALL PROSPECTIVE BIDDERS:
You are hereby requested to submit a response to Hawaiian Electric Company, Inc. (HECO) to furnish new AED units for HECO, which is located on the island of Oahu. Please review the enclosed documents and SELLER'S quote must be filled on the enclosed commercial data sheets.

Proposals shall be submitted in accordance with the following enclosed documents.

1. Instructions to Bidders

2. HECO Request for Quotation Sheet (general description, delivery destination, etc.)

3. Commercial Data by Buyer (listing of terms of purchase)

4. Commercial Data by Bidder (to be filled out by bidder)

5. Terms and Conditions For AED Replacement, Contract No FS05-084.

6. HECO AED equipment specifications.

Any purchase resulting from this inquiry will be issued directly in the name of Hawaiian Electric Company, Inc.

Your proposal is due in the possession of HECO's Purchasing Division on the enclosed proposal forms on or before November 28, 2005, 2:00 p.m. A proposal received later than the date and time listed above and submitted on other than the Proposal Form provided with the Enclosed Proposal Documents may be rejected.

Any questions on this RFQ shall be submitted in writing and should be faxed or emailed to Hawaiian Electric Company, Inc., attention: Denise Au (FAX No. 203-1103, Phone No. 543-7240); email to: denise.au@heco.com; answers will be furnished to all proposers. Please provide an email address or
FAX number to expedite our replies.

Enclosures

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RFQ 112805-1 **AED Replacement**
November 14, 2005
4

ITEM	QUANTITY	ITEM DESCRIPTION
1 per unit	125 each	AEDs per Heco Specification $1,890 freight included @$15 Welch Allyn AED 10
2	120 each	Standard Cases included ($1,800 in free goods)
3	6 each	Ruggedized Cases (Pelican cases) included ($1,050 in free goods)
4	250 sets	Adult Electrodes included ($8,750 in free goods)
5	250 each	Batteries (one in each unit and one standby) included ($31,250 in free goods)
6	125 each	Pediatric Electrodes (if applicable) N/A
7	125 each	Pediatric Adaptors (if applicable) included ($11,875 in free goods)
8	6 each	Training Units included ($2,640 in free goods)
9	24 sets	Training Electrodes included ($600 in free goods)
10	5 each	"Hot Swap" units (for exclusive use by HECO) included ($10,975 in free goods)
2	1 each	Tracking software for maintenance (if available) included ($605 in free goods)
2	125 each	Ancillary Kits (if available) includes:(1-one-way breather,1 prXL nitrile or other non-latex gloves, 1- Heavy-duty scissor (to cut mild metal), 2- disposable razors or equivalent) included ($3,125 in free goods)

TRADE-INS:
Provide a discount on a separate line of the bid for(115 each) trade-in units as follows:
(99 each) Active ForeRunner Units $25
(16 each) Active FR2 Units $350

NOTES:
Also include a "Train the Trainers" session to get all instructors familiar with the new units and the training devices. included

Provide explicit warranty information on the AEDs, batteries, and electrodes and include extended warranty options. Attachment included

Earliest delivery of items will be considered in the selection process.

HECO reserves the right to award any or all items on an individual category basis. 4 of 35

Req No. 105232 Date 12/20/05
PO No. _____ Date _____
Work Order No. PB SF0000402 301
Code Block/Cost Centre:

Yes

3. The biphasic energy protocol shall be supervisor configurable to adapt to local and / or changing protocols and protected via supervisor pass-code access.

Yes

4. The biphasic waveform shall allow for escalating energies up to 360 Joules

Yes

Optional Features or Accessories

1. Replacement defibrillator pads - $38.95 + freight - 18 mos

2. Replacement battery - $126.75 + freight - every 5 years

3. Pediatric / child care capability - $128.95 + freight

4. Wall mounting cabinet – $375.00 + freight

5. Ruggedized (Pelican) cases – $175 + freight

6. Training options: training pads, trainer units, etc. – trainer-$571.95 + freight training pads: $36.25 + freight

7. Maintenance Tracking Software – included

8. Ancillary Kits (1-way breather, XL nitrile gloves, heavy duty scissors (Must be able to cut mild metal), towels or gauze, 2 razors) – $29.95 + freight

9. Trade-in on existing units (99 Phillips Forerunners & 16 Phillips FR2) – unit price - $25 for ForeRunner 1 and $350 for ForeRunner 2

10. Hot-swap units - Included

11. "Train the Trainer" sessions – Included

$ 40 / defrib. pads

125 AEDs purchased - each has two sets of defrib. pads

(125 x 2) x $40 = $10,000

Work Paper 2

				Materials	Services		
Illumination 5 Surveys					300	300	
EMF 1 survey					60	60	
							16560
Indoor Air Quality							
Air Monitoring				1200	12000	13200	
Laboratory Analysis 5 experts				50000	480	50480	
Record Keeping					600	600	
Training					1000	1000	
Program Administration					6000	6000	
							71280
Total IH Annual Cost							196562

**Note: Initial purchase of XRF survey instrument one time capital item.

Occupational Health

(*) Outside Svcs - indoor air quality sampling/monitoring

- Quinn Consultants
- $13,200 (39)

6 of 35

Work Paper 3

KAISER PERMANENTE - HAWAII REGION 10/03/2007 11:01
EDS EMPLOYER ROLL SCREEN

SEARCH EMPLOYER NAME/DBA: HECO

S	EMPLOYER NAME / DOING BUSINESS AS	PLN	PLAN NAME / EFF-DATE	RATES / END-DATE
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	1	DOT PE / 04/08/2004	60.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	2	DOT RESPASB PE / 04/08/2004	187.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	3	RESASB PE / 04/08/2004	176.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	4	CRANE/HOIST PE / 04/08/2004	112.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC SAFETY DEPARTMENT	5	DOT RESP. PE / 04/09/2004	132.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	12	RESPIRATOR PE / 04/01/2004	110.00 / 12/31/2007
_	HECO-OAHU SAFETY DEPARTMENT / HAWAIIAN ELECTRIC-SAFETY DEPARTMENT	14	PANEL5FED-FMCSA / 04/01/2004	55.00 / 12/31/2007

PF01-HELP PF02- PF03-EXIT PF04-EMAS PF05-EDS2 PF06-ENTC
PF07-BKWD PF08-FRWD PF09-EDS3 PF10-TOP PF11-BOTT PF12- PATH

Employee Physicals

DOT PE (CDL Drivers) & Type 4 — 211 drivers × 60 = $12,660

Respirator & Asbestos (PSO & M maint) personnel — 150 ees × 176 = $26,400

TOTAL (Physicals) $39,060*

* Pillar input = $3,400 × 12 mos. = $40,800

(39)

7 of 35

Date: 10/3/2007 Time: 11:01:25 AM

(4)

Work Papers 4

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 00000037258

PICKUP TRUCK UTILITY BODY 2004 FORD F350

PZ022

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	022

DWAYNE CRAMER

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	(VL) LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:36:30
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

(38)

12 vehicles x 8 hrs/day

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000034884

PICKUP UTILITY

PZ021

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	021

DONNA DENIS

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	[VL] LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:37:05
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000036931

4X4 S10 BLAZER

PZ016

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	016

PAT KAWASAKI

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	(VL) LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:35:59
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000034880

COMPACT VAN

PZ012

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	012

ERIC YAP

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	(VL) LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:38:17
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000034828

COMPACT VAN

PZ011

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	011

RICK RAVELO

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	(VL) LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:37:52
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000004978

7 PASSENGER VAN

PZ010

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	010

ARIELLE MICHAEL

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHLGT	(VL) LIGHT TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:37:25
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: M8LEQ

Equipment Reference: 000000087217

COMPACT SEDAN 2004 DODGE NEON

PZ007

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	007

RESTI PAGUIRIGAN

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHSED	[VS] SEDAN		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:40:01
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000037787

2001 FORD FOCUS COMPACT SEDAN

PZ005

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	005

ALDEN ISHII

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHSED	(VS) SEDAN		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 12:39:38
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000037023

COMPACT SEDAN

PZ004

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	004

TOM TAKEUCHI

General | Costing | Continuous Assets

Equipment Class: VE — CORP MOBILE EQ — Active Flag: Y

Equipment Type:

Equipment Status: IS — IN SERVICE — Equip No: 000000000004

Owner District: HECO — HAWAIIAN ELECTRI

Location: PLWG — WARD

Productive Unit: HECOCORPEQ

CORPORATE MOBILE EQUIPMENT

Equipment Group Id: VEHSED — [VS] SEDAN

Shutdown Equipment:

Action:

MSM601B

Date Printed	27 February 2008 12:40:24
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 0000000034997

TRAILER - FLATBED 20'

PZT03

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	T03

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLKA	KAHE		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHMIS	(VZ) MISCELLANEOUS EQPT/VEHICLES		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 13:12:54
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000031885

TRUCK TRACTOR

PZ100

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PZ	100

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLKA	KAHE		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHHVY	[VH] HEAVY TRUCK		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 13:12:23
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)

File Edit Tools Help

OK | Revert | Next | Plant Str | Next Eqp No.

Name Code: MBLEQ

Equipment Reference: 000000034678

COMPACT SEDAN

PK105

Plant Reference

	GROUP	VEHICLE NO
Plant Number:	PK	105

EMERSON LEE

General | Costing | Continuous Assets

Equipment Class:	VE	CORP MOBILE EQ	Active Flag:	Y
Equipment Type:				
Equipment Status:	IS	IN SERVICE	Equip No:	000000000004
Owner District:	HECO	HAWAIIAN ELECTRI		
Location:	PLWG	WARD		
Productive Unit:	HECOCORPEQ			
	CORPORATE MOBILE EQUIPMENT			
Equipment Group Id:	VEHSED	(VS) SEDAN		
Shutdown Equipment:				

Action:

MSM601B

Date Printed	27 February 2008 13:19:32
Ellipse Userid	aishii
Program Name	msq000.exe
Program Description	Review General Equipment Information (HAWAIIAN ELECTRIC COMPANY, INC.)
Version	001A
Revision	104 $ Date: 06-10-24 11:15 $
Module	3001
Product Version	5.2.3.2
File Version	5.23.212.1
Location	J:\bin\
Compiled Date	24 October 2006 11:15
Form Name	MSM601B

Work Paper 5

Safety Training - Outside Services

Training Topic	Vendor	Cost Estimate
Annual Ergonomic training (e.g., back)	Dr. Modglin D.C.	$9,500
Asbestos and Lead Refresher training	Muranaka	$1,800
Emergency (e.g, CPR/First Aid refresher)	David Roque - HELCO Billable	$2,900
Occupational Health & Monitoring	Various	$4,500
SCBA Training	SurviveAir	$3,300
2 Mainland trips (e.g., EEI, Radio Frequency, etc)	Various	$8,000
Total for 2009		$30,000

39

$15/ee x 655 ees ~ $9,825 => $10,000/qtr.
Budget: $40,000 (39)

Safety Breakfast Program Summary

Process Area / Department / Division	Crew	Qualify Criteria: Group	Mos	Lost Time	Disqualification Criteria: PV	Safety Trainng	Disciplinary Action	Other
Energy Delivery								
Construction & Maintenance								
Koolau Baseyard	*X*		*3*	*X*	*X*	*Indivivual Only*	*Indivivual Only*	*X*
Waiau Baseyard	*X*		*3*	*X*	*X*	*Indivivual Only*	*Indivivual Only*	*X*
Ward Baseyard	*X*		*3*	*X*	*X*	*Indivivual Only*	*Indivivual Only*	*X*
Field Operation Division		X	3	X	X			X
Inspectors		X	3	X	X			X
System Operations								
Substation		X	4	X	X			X
Communications		X	6	X	X			X
Instrument & Controls		X	6	X	X			X
Relay & Test		X	6	X	X			X
Support Services								
Garage		X	6	X	X			X
Warehouse		X	6	X	X			X
Electric & Welding		X	6	X	X			X
Engineering								
Survey		X	6	X	X			X
Power Supply								
Operations & Maintenance								
Honolulu Maintenance		X	4	X	X			X
Honolulu Operations		X	6	X	X			X
Kahe Maintenance		By maintenance supv (2)	4	X	X			X
Kahe Operations		X	6	X	X			X
Waiau Maintenance		X	4	X	X			X
Waiau Operations		X	6	X	X			X
Travel Maintenance		By craft	4	X	X			X

21 of 35

Work Papers 6

Safety Breakfast Program Summary

		Qualify Criteria			Disqualification Criteria			
Process Area / Department / Division	**Crew**	**Group**	**Mos**	**Lost Time**	**PV**	**Safety Trainng**	**Disciplinary Action**	**Other**
Customer Service								
Field Service		X	4	X	X			X
Meter Reading		X	4	X	X			X
Operations								
Customer Insallations								
Meter		X	4	X	X			X
Corporate Excellence								
Safety, Security & Facilties		X	6	X	X			X

Safety Breakfast Program

The Safety Breakfast program was designed to encourage team safety among the BU trades and craft employees who work together in the field. The frequency of the breakfast is determined by the exposure of the employees.

All regular full time employees are recognized for their safe work habits by the annual Safety award distributed in late January or early February.

The BU trades and craft, and BU clerical support staff, along with immediate supervisors, superintendents, Directors, and Managers of the following areas will be included in the Safety Breakfast program:

C&M
Support Services –
CID - Meter Division only
Customer Service – Meter Reading & Field Services only
Power Supply O&M
Sysop*
Engineering – Survey only
SSF – Safety & Facilities Operations only

*The field engineers of Relay and I&C are also included

Qualifying Criteria

1. Temporary Assignments per qualifying period:
   a. Quarterly
      i. Must be in the temporary assigned group for no less than two [2] months
   b. Four (4) Months
      i. Must be in the temporary assigned group for no less than three [3] months
   c. Six (6) Months
      i. Must be in the temporary assigned group for no less than four [4] months
2. Permanent assignments per qualifying period:
   a. Permanent transfers to a new group during any time of a qualifying period allows the individual(s) to participate with the current group
   b. No "jumping back" to the formerly assigned group if:
   c. If the former group qualifies for a Safety Breakfast regardless of the timing of the transfer during the qualifying period
   d. If both former and current groups qualify for a Safety Breakfast, the individual will be allowed to participate with the current group only, not both
   e. If the former group qualifies and the current group does not, the individual will not be allowed to participate with the former group regardless of the timing of the transfer
   f. Must have been at working/ working:

i. Quarterly breakfast– 2 of the 3 qualifying months
ii. Four month breakfast – 3 of the 4 months
iii. Six month breakfast – 4 of the 6 months

3. Clerical Support Staff (BU only)
   a. Individual qualification
      i. No lost time incident
      ii. No preventable vehicle incident
   b. Power Supply clerks will be allowed to participate in a Safety Breakfast be it Maintenance or Operations, but not both
   c. Working is not a valid excuse for non-attendance at a breakfast

Disqualification Criteria

1. Any lost time incident in a qualifying group
   a. C&M – Any lost time within three [3] month qualifying period
      i. Responsible crew(s) disqualified (individuals identified via C&M Management)
      ii. Supervisors inclusive
   b. Any serious near miss incident in a qualifying group involving the following (as applicable):
      i. Outage to system
      ii. Switching error
      iii. And / or major equipment damages ($1000)
      iv. Disciplinary action
2. Preventable vehicle accidents:
   a. C&M – Any preventable vehicle accidents within three consecutive month qualifying period
      i. Individual disqualification if deemed non-crew related by Safety
      ii. Responsible crew(s) disqualified / individuals identified via C&M Management Supervisors inclusive if deemed crew related by Safety
   b. Two [2] preventable vehicle accidents for each of these qualifying groups per qualifying period:
      i. Customer Field Services Division – CG & CM
      ii. Meter Division - WX
   c. One [1] preventable vehicle accident for all other qualifying groups per qualifying period:
      i. Incident severity
      ii. Subject to the Safety Director's and/or Manager's review consistent with the APM
3. C&M disqualification by individual only:
   a. Any validated customer complaint
   b. Any disciplinary action, not to include documented verbal warnings
   c. Safety Training
   d. Supervisors inclusive
4. C&M's Field Operation Division (DF) and Inspectors
   a. Qualifies as a group
   b. Three month qualifying period
   c. Disqualifiers
      i. Any lost time

ii. Preventable vehicle accidents
   1. Field Operation no more than one
   2. Inspectors no PVA allowed

Notification of Qualification

1. Safety Aide will notify the applicable Supervisors of their groups' qualifying within 6 weeks of the end of the qualifying period
2. Supervisors or their designated representative will set the date of the breakfast and notify Sizzlers
3. Supervisors or their designated representative will notify the Safety Aide of the date, time, and location
4. Safety Aide will notify applicable VPs, Managers, Superintendents of the breakfast date, time, location
5. Safety Aide will ensure a representative from Safety attends each breakfast

Confirmation of Participation

1. Roster will accompany the Safety Breakfast Memo to the qualifying group supervisor
   a. C&M roster will be sent to the Manager, Senior Supervisors, & clerks
2. The Safety Representative will verify attendance by having each participant sign the roster
   a. For C&M, the clerical personnel will provide a list at the breakfast of qualified attendees who are unable to attend and their excuse for not attending
   b. The following absence codes will be utilized for those not in attendance:
      i. EX – excused absence (sick, leave, vacation, emergency work)
      ii. NP – not participating
   c. Those with an excused absence (EX) will receive make-up coupons
   d. Those who chose not to attend (NP) a breakfast will not receive make-up coupons
3. Participation by Superintendents, Department Managers and/or Vice Presidents shall be included on the roster with signature required.

Payment

1. Safety Rep must verify charges based on roster
   a. Employees must go with their designated group
   b. Names not on the roster will not be included for payment
      i. The only allowed exceptions will be the clerks, Superintendents, Department Managers and/or Vice Presidents whose names shall be written in and signatures provided
   c. Total charges shall include cost of breakfasts, tax, and tip @ $14.00 per person
      i. Safety is not responsible for any amount beyond the $14 per qualified employee.
   d. Breakfast for Safety Rep shall be included with total charges; $14 maximum will apply

assume $15/ee in 2009

e. Safety Rep shall reconcile bill for credit card payment before leaving by:
   i. Noting the number of qualified attendees
      1. This should equal the total authorized breakfasts; no exceptions
      2. Should an individual participate in a Safety Breakfast and not be a qualified participant, that group will be responsible for payment.
   ii. Relay this information via phone to the Safety Aide
   iii. Confirm charges to the number of breakfasts with Sizzler's representative
   iv. Ensure Sizzler's representative contacts the Safety Aide at 543-7580 for the credit card information

2. Immediately following the event submit receipt and completed roster to the Safety Aide for record keeping
   a. The roster shall be complete with signature or absence code for each qualifying employee
3. For breakfasts at places other than Sizzler's, Supervisors must contact the Safety Aide in advance to discuss payment arrangements
   a. The allotment per person is $14.00 which includes the meal, tax and tip.
4. This program is to be administered by the Safety Division of the Safety, Security & Facilities Department.
5. No changes or exceptions shall be made without prior consent of the Safety Director.
6. The Safety Division has the exclusive authority to determine policies and procedures, and reserves the right to terminate, amend, or modify the Safety Breakfast Program at any time

Work Paper 7

2007 Safety Celebration

Payee:	Total:	P.O. #	Amount	Date	Reason
Dole Ballrooms:	$113,435.64	V01098	$54,132.32	2/12/2007	Deposit
		V01098	$30,944.41	3/14/2007	installment
		V03671	$1,813.24	4/16/2007	installment
		V03671	$2,085.70	4/27/2007	final pmt
Kapena	$3,448.50	V01798	$1,000.00	3/1/2007	Deposit
			$2,448.50	4/16/2007	final pmt
KDE Records, Inc.	$653.25	V04577	$653.25		CDs
Ellsworth Duo	$627.00	V01799	$627.00	4/16/2007	payment
Frank DeLima	$1,000.00	V02397	$500.00	3/14/2007	Deposit
			$500.00	4/16/2007	final pmt
Imua	$1,800.00	V02087	$900.00	3/7/2007	Deposit
			$900.00	4/16/2007	final pmt
Mac Donalds	$500.00	V01797	$500.00	4/16/2007	payment
5 @ $78.38	$470.25	V03958	$470.28		CDs
GBC	$12.98	Pro-card	$12.98	2/15/2007	ribbons
Fabric Mart	$2.35	Pro-card	$2.35	2/26/2007	fabric
GBC	$94.40	Pro-card	$94.40	3/5/2007	bags
Party City	$19.23	Pro-card	$19.23	4/1/2007	Confetti
Sandra Keanini	$636.20	V03928	$636.20		payment
		V04861	$41.80		final pmt
Fisher	$2.09	Pro-card	$2.09	13-Apr	table tents
Zippys	$250.00	Pro-card	$250.00	4/20/2007	Gift Certs
GBC	$27.73	Pro-card	$27.73	4/16/2007	ribbons
Ben Franklin	$62.72	Pro-card	$62.72	4/16/2007	Frames
			$98,624.20		
On-cost on 4/07 invoices			$69.52		
On-cost on 5/07 invoices			$95.48		
Total Costs			$98,789.20		
Payroll Reimbursement	188	$20	$3,760.00		
Net Costs			$95,029.20		

For 2009:

Assume 1440 ees and half bring guests

1,440 + 720 = 2,160 guests

2,160 x $75 = $162,000 (39)

Creations in Catering

PO Box 17805 Honolulu HI 96817
Telephone: (808) 521-7101 Fax: (808) 538-8741

Revised : 04/11/2007

Day : Saturday Date : April 21, 2007 Time: 3:00 PM Estimated Count : 900 Page 1 of 5

Event: HECO Super Safety Celebration Guarantee : 900 Coord: chauanio

Confirmed DepositAmount: $54,132.32 Date 02/12/2007 Reference Event # 9610

Host Engager: Mindy Kakazu Type of Function: Safety Celebration

Company: HECO

Address: P.O. Box 2750

Honolulu, HI 96840

Phone : (808) 543-7580 Fax: Cell: Page:

Function	Start	End	Location	Guest Count	Tables	Table Count
Set Up	3:00 PM	5:00 PM	Iwilei, Lanai & Lobb	900		
Advance Set	5:00 PM	6:00 PM	Iwilei, Lanai & Lobb	900		
Guest Arrival	6:00 PM	6:00 PM	Iwilei, Lanai & Lobb	900		
Meal	6:30 PM	8:30 PM	Iwilei, Lanai & Lobb	900	Rounds for Twelve	90
Event Ends	9:00 PM	9:00 PM	Iwilei, Lanai & Lobb	900		

Setup Type:

Setup Instructions

Additional Instructions:

Type	Item	Quantity	Units	Price/Per	Extended Price
Food	Custom Stations Menu	900	person	$70.58	$63,522.00

CUSTOM STATIONS MENU:

- STATION #1
CARVING STATION

Roasted Prime Rib
Carved on site and served over garlic mashed potatoes
Accompanied with...
Creamed Horseradish Sauce
Au Jus

Req No. 125973 Date 04/11/07
PO No. V03671 Date 4/11/07
Work Order No. PES SF000336 501
Code Block/Cost Centre:

- STATION #2
CARVING STATION
Kauai Pork Steamship Vinhad'Alhos
Carved to order by one of our chefs and served with a lilikoi ailoi on Hawaiian Sweet bread and fluffy taro rolls

SEAFOOD STATION
Freshly Steamed Alaskan King Crab

On Ice:
Ahi Poke with Limu presented on mini shells
Ahi Poke with Shoyu presented on mini shells
Shrimp Cocktail with Cocktail Sauce
Oysters on a Half Shell

LIVE ACTION TEMPURA STATION
A variety of shrimp and vegetables being battered and fried "tempura" style right before your eyes

PURPOSE

To recognize all HECO employees with outstanding industrial accident records, and who have significantly contributed to HECO's Safety Programs.

PROGRAM THRESHOLD

1. Company meets 2001 Safety Goal of 160 hours lost time severity rate. (Lost time hours are measured using OSHA recordable data).
2. Company is free of a fatality.

ELIGIBILITY

★ All regular full time or part-time employees employed for 20 or more hours a week.

★ You worked at least 1000 productive straight-time hours as a full-time employee (700 for part-time employees) during the calendar year.

Productive straight-time hours include regular working hours and light duty work, and military leave. It excludes sick leave, workers' compensation, vacation, holidays, family and personal leaves, and long-term disability.

★ You were actively employed in an eligible position as of December 31, 2001.

Employees who meet the criteria above and transferred to another HEI company and remained employed through December 31 of the calendar year will remain eligible based on their last position with the former utility company.

AWARD

★ Invitation to the Ho'omaika'i Awards Banquet.

★ Process Area Team Awards & Special Recognition Awards, as appropriate.

PROCESS AREA TEAM AWARDS

Process areas are grouped by Levels of Exposure:

LEVEL 1 – High Exposure

★ Energy Delivery and Power Supply

LEVEL 2 – Moderate Exposure

★ Customer Operations - General Counsel

LEVEL 3 – Low Exposure

★ All other process areas

CRITERIA

Process areas must achieve their safety goal.

	AWARD	PDA / 3.0
LEVEL 1 :	Gift - $100 value	$92,800 *
LEVEL 2 :	Gift - $75 value	$9,675
LEVEL 3 :	Gift - $50 value	$34,900

* If the Company fails to achieve the Corporate Safety Goal of 160 hours lost time severity rate, but Power Supply or Energy Delivery process areas meet their 2001 Safety Goal, their employees will receive the Level 3 Award.

(39)

*Pillar input = $8,000/mo. X 12 = 96,000

Work Paper 8 (side 1)

Special Recognition Awards

A. Individual Safety Achievement Awards
B. Shop Steward Safety Awards
C. Front-Line Supervisor Awards

* These awards (A,B, & C) are given annually, but or when bonifide employees meet all the established criteria.

A. INDIVIDUAL SAFETY ACHIEVEMENT AWARDS

ELIGIBILITY

Bargaining Unit Trades & Crafts employees only:

1. C&M and Power Supply O&M
   ★ 2 recipients per Department
2. Customer Service Field Operation & Meter Groups, Power Supply Services, System Operations, Support Services, Customer Installations Meter Group
   ★ 1 recipient per Department

CRITERIA

★ The best lost time record, with a minimum of 20 years of zero lost time and accident-free experience.

★ Employees will be eligible only once in a 5-year period.

AWARD

★ $500 per person (less all applicable taxes & deductions)

(29)

No, I just forecast for the highest risk process areas (Energy Delivery and Power Supply) since they are the ones who actually dtermine whether the Company makes its safety goal. They have the highest risk and the majority of lost time incidents. $92,800 / 12 mos ~$8,000 month.

AWARDS

Total: $14,000 . (41)

ELIGIBILITY

Trades & Crafts Shop Stewards only:
C&M, Customer Services Field Operations & Meter Groups, Power Supply O&M, Power Supply Services, Support Services, System Operations, & Customer Installations Meter Group

7 x $1,000 ea

CRITERIA

- ★ Work Group's safety record is significantly improved from previous year, or No Lost Time Accidents
- ★ Active participant in Division, Department, or Company Safety Committee(s)
- ★ Prepared & submitted a valid safety related program, new tool, new process (procedure) for the Work Group
- ★ Attended 100% of Safety Training programs
- ★ Optimally meets Company's Workforce Excellence Skills required of all employees
- ★ Participated appropriately in HiOSH investigation and/or industrial & preventive vehicle accident investigations
- ★ Individual is an appropriate role model for the Work Group (i.e. no industrial and preventive vehicle accidents, etc.)

AWARD

- ★ $1000 (less all applicable taxes and deductions)
- ★ Limited to one person per Department

AWARDS

ELIGIBILITY

Merit Supervisors of Trades & Crafts employees only:
C&M, Customer Services Field Operations & Meter Groups, Power Supply O&M, Power Supply Services, Support Services, System Operations, & Customer Installations Meter Group

7 x $1,000 ea

CRITERIA

- ★ Work Group's safety record is significantly improved from previous year, or No Lost Time Accidents
- ★ Active participant in Division, Department, or Company Safety Committee(s)
- ★ Served on a Job or Safety Related Task Force on behalf of the Department, or Division
- ★ Prepared & submitted a valid safety related program, new tool, new process (procedure) for Work Group, Division, Department or Company
- ★ Attended 100% of Safety Training programs
- ★ Optimally meets Company's Workforce Excellence Skills required of all employees
- ★ Participated appropriately in HiOSH investigation and/or industrial, vehicle, public accident investigations
- ★ Individual served as a role model for Division (i.e. no industrial and preventive vehicle accidents, etc.)

AWARD

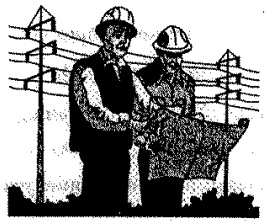
- ★ $1000 (less all applicable taxes and deductions)
- ★ Limited to one person per Department

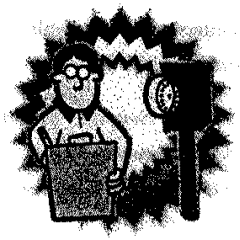
* The Company has the exclusive authority to determine policies and procedures, and reserves the right to terminate, amend, or modify the Safety Recognition Program at any time.

Revised 3/01

Work Paper 8 - Side 2

Safety Recognition Awards Program 2001





Work Paper 9

636-T Employee Count by Department [redacted]

HECO

High Risk	Moderate Risk	Low Risk
C&M - 211 ees	Cust Svc - 127 ees	1,480 - (127 + 655)
Sys Ops - 116 ees	~~Supp Svc~~	= 698 ees
PSO&M - 329 ees	Operations - 129 ees	Rest of HECO
655 ees		

ED - 494
PS - 434
} 928 ees

[redacted]

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636-T Employee Count by Department [redacted]

Report Parameters
AsOfDate: 05/01/2008
District: *
VP Function: *
Department: *
Division: *

HAWAIIAN ELECTRIC COMPANY:

FUNCTION	DEPARTMENT	EMPLOYEE TYPE LEAVE	FULL-TIME	PART-TIME	TEMPORARY	TOTAL
	Total for EXEC VP PUBLIC AFFAIRS	0	11	0	0	11
GENERAL COUNSEL						
	LEGAL	0	15	0	0	15
	VP GENERAL COUNSEL	0	2	0	0	2
	Total for GENERAL COUNSEL	0	17	0	0	17
GOVT & COMMUNITY AFFAIRS						
	EDUCATION & CONSUMER AFFAIRS	0	8	0	0	8
	REGULATORY AFFAIRS	0	10	0	0	10
	VP GOVT & COMMUNITY AFFAIRS	0	7	0	0	7
	Total for GOVT & COMMUNITY AFFAIRS	0	25	0	0	25
POWER SUPPLY						
	ENVIRONMENTAL	0	24	0	0	24
	POWER SUPPLY ENGINEERING	0	45	0	2	47
	POWER SUPPLY OPER & MAINT	5	329	0	1	335
	POWER SUPPLY SERVICES	0	13	0	0	13
	SYSTEM PLANNING	0	20	0	0	20
	VP POWER SUPPLY	0	3	0	0	3
	Total for POWER SUPPLY	5	434	0	3	442
PRESIDENT - HECO						
	CORPORATE AUDIT & COMPLIANCE	0	7	0	1	8
	PRESIDENTS OFFICE	0	4	0	0	4
	Total for PRESIDENT - HECO	0	11	0	1	12
SR EXECUTIVE VICE PRESIDENT						
	SR EXECUTIVE VICE PRESIDENT	0	2	0	0	2
	Total for SR EXECUTIVE VICE PRESIDENT	0	2	0	0	2
SR VP ENERGY SOLUTIONS						
	CUSTOMER INSTALLATION	0	50	0	0	50
	ENERGY PROJECTS	0	9	0	0	9
	SR VP ENERGY SOLUTIONS	0	4	0	0	4

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[redacted]

636-1 Employee Count by Department [redacted]

Report Parameters

AsOfDate: 05/01/2008
District: *
VP Function: *
Department: *
Division: *

HAWAIIAN ELECTRIC COMPANY:

FUNCTION	DEPARTMENT	EMPLOYEE TYPE LEAVE	FULL-TIME	PART-TIME	TEMPORARY	TOTAL
	TECHNOLOGY	0	2	0	1	3
	Total for SR VP ENERGY SOLUTIONS	0	65	0	1	66
SR VP FINANCE & ADMIN						
	GENERAL ACCOUNTING	0	26	0	0	26
	INFO TECHNOLOGY & SVCS	0	88	0	0	88
	MANAGEMENT ACCTG & FIN SVCS	0	20	0	0	20
	RISK MANAGEMENT	0	9	0	0	9
	SR VP FINANCE & ADMIN	0	3	0	0	3
	Total for SR VP FINANCE & ADMIN	0	146	0	0	146
SR VP OPERATIONS						
	CUSTOMER SERVICE	4	127	0	11	142
	SR VP OPERATIONS	0	2	0	0	2
	Total for SR VP OPERATIONS	4	129	0	11	144
Total for HAWAIIAN ELECTRIC COMPANY		13	1480	0	19	1512

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[redacted]

ABM 796

WORKPAPER 10

Material Purchase and Outside Services Summary

Work Order Number	Description	2006 Actuals Purchase	2006 Actuals O/S Service	2007 Actuals Purchase	2007 Actuals O/S Service
SF000286	Fire extinguisher & System servicing for Power Supply	$26,882	$435	$35,364	$1,130
SF000287	Fire extinguisher & System servicing for Energy Delivery	$6,445	$596	$2,586	
SF000288	Fire extinguisher & system servicing for Misc Areas	$4,055		$6,145	
SF000289	Fire extinguisher & System servicing for Power Supply	$1,461	$21,590	$970	$26,090
SF000290	Fire extinguisher & System servicing for Energy Delivery		$23,530	$2,525	$19,018
SF000291	Fire extinguisher & system servicing for Misc Areas	$16,700	$45,215	$2,626	$35,695
SF000297*	Fire emergency traing for Misc Areas			$37,163	$1,628
SF000300	Fire inspection for Misc Areas	$495		$4,790	
Total		$56,038	$91,366	$92,169	$83,561

TOTAL 2007 176,120 (a)

* Added $37,025 for SCBA purchases in 2007 that was mistakenly charged to SF000273

Total 2007 Actuals $175,730 (a)

Added:

Pacific Fire	4,000	(b)
Pacific Fire	7,000	(c)
Simplex Grinnell	3,650	(d)
"	2,250	(e)
"	4,250	(f)

$ ~~193,230~~ 196,800

2009 Fcst (based on 2007 Actuals)

(37) 12,000 - Purchases

(40) 184,750 - o/s Services

$ 196,750

2009 Estimates
Fire Services

7. Hawaii Instrumentation & Controls, Inc.	Preaction and FM200 Systems for Ward Dispatch - Maintenance, and Semi-Annual Inspection & Test, PFS-06-003, P92574	Semi-Annual	$ 5,773.84	$ 8,000.00	Note: Contract expires 8/31/2009 - Yearly Total is an estimate.
8. Island Signal & Sound	Fire Alarm System for Kahe Supv. Trailer, Semi-Annual Inspection & Test, Contract & P.O. to be created	Semi-Annual		1,050.00	
9. Oahu Fire Protection, Inc.	Perform Sprinkler and Fire Protection System Maintenance and Repairs, MSTR-PFS-06-002, P.O. created as needed.	As needed		$ 6,000.00	Note: Yearly Total is an estimate - Contract expires 5/1/2009
(NEW) 10. Pacific Fire Protection, Inc.	Halon and Wet Chemical Systems at Waiau, King Street, and Ward Avenue, Semi-Annual Inspection & Test, New Contact/P.O. to be created.	Semi-Annual		(b) $ 4,000.00	Note: Yearly Total is an estimate
(NEW) 11. Pacific Fire Protection, Inc.	Dry Chemical Systems for DG units, Annual Inspection & Test, New Contract/P.O. to be created.	Annual		(c) $ 7,000.00	Note: Yearly Total is an estimate

2009 Estimates
Fire Services

12. Pacific Fire Protection, Inc.	Extinguisher materials & services, MSTR-PFS-08-001, V13627	As needed		$ 9,500.00	Note: Yearly Total is an estimate
13. Pacific Fire Protection, Inc.	Analaser Smoke Detection System for K5&6 Switchgear Room, Annual Inspection & Test, MSTR-PFS-08-001, P.O. to be created.	Annual		$ 1,225.11	
(NEW) 14. SimplexGrinnell	Fire Alarm System for Archer Substation, Semi-Annual Inspection & Test, New Contract/P.O. to be created.	Semi-Annual		(d) $ 3,650.00	Note: Yearly Total is an estimate
(NEW) 15. SimplexGrinnell	Fire Alarm System for Waiau Admin. Bldg., Semi-Annual Inspection & Test, New Contract/P.O. to be created.	Semi-Annual		(e) $ 2,250.00	Note: Yearly Total is an estimate
(NEW) 16. SimplexGrinnell	Fire Alarm System for Kamoku Substation, Annual Inspection & Test, New Contract/P.O. to be created.	Annual		(f) $ 4,250.00	Note: Yearly Total is an estimate
			TOTAL	**$101,311.67**	

Activity
Expense Element
Description

NONLABOR FORECAST WORKSHEET
POWER SUPPLY SERVICES DEPARTMENT - O&M
2009 ADMINISTRATION: IB

Description/Line Item	RA	Activity	Location	Indicator	Project	Exp Elem	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Interisland Travel	PIB	720	PHE	NC	NPIZZZZZ	522	0	0	0	300	0	0	0	0	300	0	0	0	600
Meals & Entertainment Company Info Session, Huddle	PIB	700	PHE	NC	NPIZZZZZ	621	100	100	100	100	100	100	100	100	100	100	100	100	1200
Outside Services-General Consulting Fees/maint Fees,etc.	PIB	245	WST	NE	NPIZZZZZ	501	13920	13920	13920	13920	13920	13920	13920	13920	13920	13920	13920	13920	167040
Info Tech Misc Comp Equip Waiau	PIB	245	WST	NE	NPIZZZZZ	201	3550	3550	3550	3550	3550	3550	3550	3550	3550	3550	3550	3550	42600
Department Safety Shoes (A&G) SF000262	PIB	795	PHE	NE	NPFZZZZZ	201	3350	3350	3350	3350	3350	3350	3350	3350	3350	3350	3350	3350	40200
Operations Huddle Supplies	PIB	242	WST	NE	NPIZZZZZ	521	200	200	200	200	200	200	200	200	200	200	200	200	2400
Dev. Mng. Recruitment	PIB	767	PHE	NC	NPIZZZZZ	501	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	1800	21600
Department Computer Software	PIB	240	WST	NE	NPIZZZZZ	462	7800	7800	7800	7800	7800	7800	7800	7800	7800	7800	7800	8200	94000
Misc							0	0	0	0	0	0	0	0	0	0	0	0	0
							7800	7800	7800	7800	7800	7800	7800	7800	7800	7800	7800	8200	94000
Assigned Vehicles - hours	PIB	720	PHE	NC	NPIZZZZZ	301	3												
A001 Dodge Neon AND 1 MORE							1008	912	1056	1008	960	1008	1056	960	1008	1008	912	1008	11904
Prod. Hrs.							336	304	352	336	320	336	352	320	336	336	304	336	3968
(All Sites) Stationery & Supplies - Purchasing Card	PIB	240	HST	NE	NPIZZZZZ	205	700	700	700	700	700	700	700	700	700	700	700	700	8400
Hon Total							700	700	700	700	700	700	700	700	700	700	700	700	8400

Item 42
2 pages

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PIB Non-Labor, Non-Project, Excludes Transportation

RA	Acct Grp Descr	Act	Act Descr	Loc	Ind	Proj	EE	2005 Act	2006 Act	2007 Act	2008 Bud	2009 Bud
PIB	O&M	795	Mg Safety Pgm & Trng	PHE	NE	NPFZZZZ	501	0	0	983	0	0
							900	-1,307	-1,267	-890	0	0
				PPM		NPIZZZZ	201	3,847	13,689	456	0	0
				Total Act 795				37,385	49,181	40,247	40,200	40,200
PIB	O&M	807	Co-wide Empl Commun	PPM	NE	NPIZZZZ	501	0	456	0	0	0
							521	0	339	0	0	0
				Total Act 807				0	795	0	0	0
PIB	O&M	875	Comply Ongo Perm-Air	KST	NE	NPIZZZZ	205	0	0	0	0	0
							501	843	1,782	687	0	0
				Total Act 875				843	1,782	687	0	0
PIB	O&M	876	Comply Ongo-Wstewtr	WST	NE	NPIZZZZ	501	0	0	4,159	0	0
				Total Act 876				0	0	4,159	0	0
PIB	O&M	877	Cmply Sld&HazWste OilRe	WST	NE	NPIZZZZ	501	0	0	0	0	0
				Total Act 877				0	0	0	0	0
PIB	O&M	933	Prov&Mg Svcs-Security	PPM	NE	NPIZZZZ	201	0	0	0	0	0
							501	0	0	0	0	0
				Total Act 933				0	0	0	0	0
PIB	Operating Revenu	30	Othr Electric Revenues	OUT	BO	NPIZZZZ	905	0	-2,053	0	0	0
				Total Act 30				0	-2,053	0	0	0
PIB	Other Balance Sh	240	Dev & Maint Pol & Proc	KST	NA	NPIZZZZ	201	0	0	0	0	0
				Total Act 240				0	0	0	0	0
				Total PIB				511,241	361,163	251,907	525,628	525,608

2 of 2

NonLabor Input Sheet - NonProject
2009

Resp Area (RA) PNC

Prepared by L. Iwanaga
Date 4/25/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									*(enter **Dollars** or **Vehicle Hours** in **"Units tab card"**)*												
EEO Liability Other	PNC	950	PHE	NE	NPNCZZZZ	509			1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,920	1,880	23,000
EEO Liability O/S Attys	PNC	950	PHE	NE	NPNCZZZZ	509			10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	10,250	123,000
																					0
																					0
																					0
																					0
																					0
									12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,170	12,130	146,000

Item 52
5 pages

1 of 5

S:\ManagementAccounting\MacctBud\Forecast\Forms\Legal 2009 EEO.xls

5/8/2008

EEO Forecast 2006

The 2006 EEO forecast was developed based on methodology and assumptions built on data from the past six years or so. This historical data showed that:

1. Claim settlements averaged $81,200 per year.
2. The most recent case (at that time) had legal fees of approximately $300,000 to take a case to trial and settlement.
3. Average costs of $50,000 to take a case through summary judgment, with an additional $50,000 to take case from summary judgment to settlement before trial.
4. Average of five new employment cases/year, with one settled and one taken to trial each year (so approximately $450,000/year legal fees).

As with any type of litigation, the EEO caseload varies greatly from year to year. In 2005, we had one case which greatly exceeded these average costs. But we have also handled more work in-house through Lester Goo, thereby reducing outside attorneys' fees. There have also been several cases that have taken unusually long to complete (and are still continuing) due to unforeseen circumstances, such as illness of the plaintiff's attorney withdrawal of plaintiff's counsel, and the like. This has resulted in lower outside counsel fees and lack of speedy resolution of the case. In summary, there frequently is a wide variation in settlement costs and attorneys' fees each year, which we try to even out by averaging over a period of five years or more.

See attachments 2005 EEO Forecast Assumptions 2 and EEO Forecast Methodology.

January 10, 2005
Legal Department

ASSUMPTIONS USED TO ESTIMATE EEO LEGAL FEES BUDGET FOR 2005

In forecasting the budget for EEO legal fees for 2005, the Legal Department used the following assumptions:

1. Average five (5) active EEO cases annually (consistent with past experience)
2. Estimate three cases annually will be resolved through dispositive motion prior to trial
3. Estimate one case annually survives dispositive motion but is settled prior to trial
4. Estimate one case per year is taken through trial
5. Assume legal fees to handle five active matters can be held to approximately $200,000 per year in total

ASSUMPTIONS USED TO ESTIMATE EEO SETTLEMENT COSTS FOR 2005

In forecasting the budget for EEO settlement costs for 2005, the Legal Department used the following assumptions:

1. Average of five (5) cases annually will settle
2. While settlement costs vary depending on the facts in the case, estimate that total to settle all five cases will be $65,000

Note:	2006	Fcst	165,000	Recorded $61,835
	2007	Fcst	165,000	Recorded $138,537
	2008	Fcst	146,000	
	* 2009	Fcst	146,000	

* 2009 settlements $23,000
Outside Legal $123,000
$146,000

METHODOLOGY – EEO LIABILITY BUDGET 2001-2002

LEGAL FEES will vary according to:

- complexity of issues raised in case
- estimated number of hours to address issues
- hourly rate of outside counsel
- whether trial prep is involved

SETTLEMENT COSTS will vary according to:

- what we anticipate claimant will agree on in order to avoid trial
- timing issue (amounts are reserved only as facts develop in each lawsuit)
- relative merits of issues raised in the case

NOT WITHSTANDING THE FOREGOING:

HOW WE ESTIMATED THE LEGAL FEES BUDGET FOR 2001-2002:

We used a tiered method, depending upon what phase the lawsuit is in:

ALL CASES: When an employment lawsuit is initially filed, we immediately reserve $50,000 to cover legal costs expected up to and through the motion for summary judgment.

PHASE I: If the lawsuit survives the motion for summary judgment or other dispositive motions, but trial is not anticipated, we reserve an additional $50,000 to cover legal expenses incurred from that point to the point that the case is settled.

OR

PHASE II: If the lawsuit is anticipated to go to trial, we reserve an additional $250,000 for legal expenses. (This estimate is based upon the actual legal expenses of approximately $300,000 incurred in a recent case taken to trial.)

In the past two years, we received an average of 5 new employment lawsuits per year. Our conservative estimates of the average number of employment cases anticipated in 2001-2002 is:

3 new cases per year	@ $50,000	=	$150,000
1 continuing case settled per year (Phase I)	@ $50,000	=	$ 50,000
1 continuing case taken to trial per year (Phase II)	@ $250,000	=	$250,000
TOTAL ESTIMATED EXPENSES (per year)		=	$450,000

TOTAL ESTIMATED EXPENSES (per month) = $ 37,500

HOW WE ESTIMATED SETTLEMENT COSTS BUDGET FOR 2001-2002:

We based our estimates on the average of 5 historical lawsuits:

- total settlement cost for past 5 lawsuits = $406,000
- average settlement cost per lawsuit = $ 81,200

NOTE:

- We used the most conservative estimate in compliance with accounting standards
- Settlement costs for all initial lawsuits are always estimated to be zero until there is evidence to the contrary; however, we will provide monthly updates of settlement costs as facts develop in each lawsuit.

2008 & 2009 Non-Labor

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	*Labor Class #	Rates Linked To	Line item	FY08	FY09	
PPH	795	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H001, Flu Shots Health Screening	$5,000.00	$5,000.00	53
PPH	795	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H001, Flu Shots Health Screening (Jun '07 Update)	$0.00	$0.00	
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H006, Health & Wellness Activities	$60,000.00	$60,000.00	
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H006, Health & Wellness Activities - 2008 Recycle	($30,000.00)	($30,000.00)	a
PPH	953	PHE	NE	NPHZZZZZ	501		_ No Escalation	PH_H007, Renaissance Maint Fee	$3,334.00	$3,334.00	
PPH									$38,334.00	$38,334.00	

Note: Due to budget reductions in 2007, monies budgeted to Activity #953 were cut by 50%. During the budget recycle in October 2007, the budget for Health and Wellness Activities was reduced from $60K to $30K for FY 2008 & FY 2009

Σ(a) = 33,334 (54)

Items 53 & 54
1 page

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SUBSTANCE ABUSE PROGRAM
2009 BUDGET

TESTING				
Random - Drug CDL (50% test rate)	Unit Cost	Units*	Annual Cost	
Service fee (12 months)	$1.50	225	$4,050	
Lab/MRO	$45.00	113	$5,085	
Blind Specimens (3 per 100 tests)	$60.00	4	$240	
RDTS Collection Labor **	$105.00	30	$3,150	
		Sub-Total	$12,525	
Random - Drug Pipeline (25% test rate)				
Service fee (12 months)	$1.00	300	$3,600	
Lab/MRO	$45.00	75	$3,375	
Blind Specimens (3 per 100 tests)	$60.00	2	$120	
RDTS Collection Labor **	$105.00	35	$3,675	
		Sub-Total	$10,770	
Random - Alcohol CDL (10% test rate)				
Service Fee (12 months)	$0.25	225	$675	
Breath Alcohol Screen	$8.00	23	$184	
Confirmation	$15.00	10	$150	
		Sub-Total	$1,009	
Follow-up - Drug				
Lab/MRO	$45.00	20	$900	
RDTS Collection Labor ** (try to schedule w/Random)	$105.00	10	$1,050	
		Sub-Total	$1,950	
Follow-up - Alcohol				
Breath Alcohol Screen	$8.00	10	$80	
Confirmation	$15.00	2	$30	
		Sub-Total	$110	
Reas Susp/Post Accident (Non-DOT)				
Drug ($45/Lab/MRO + $105 RDTS Col Labor)	$150.00	8	$1,200	
Alcohol ($8/BAT Screen + Labor covered above)	$8.00	8	$64	
		Sub-Total	$1,264	
				Forecast Mos.
DRUG/ALCOHOL TEST TOTAL			$27,628	
Forecast as "Round-Up"			(a) $27,700	$2308 per mo.
TRAINING (CDL,Pipeline,Laulima)		Sub-Total	(a) $4,500	$2000 = June
				$2500 = Dec
OTHER				
Seminars, workshops, newsletters, reference material			$1,000	$500 = June
		Sub-Total	(55) $1,000	$500 = Dec
* RANDOM UNITS ARE BASED ON # OF CDL AND PIPELINE		**TOTAL**	**$33,200**	
EMPLOYEES SUBJECT TO DOT DRUG/ALCOHOL TESTS				
** $60/hr between 12:01 a.m. - 7:59 a.m.; $45/additional hr				
$45/hr between 8 a.m.-midnite; $35/additional hr				
Average collection is 2 hours				

Σ(a) = 32,200 (56)

Items 55 & 56
2 pages

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* MATERIALS - reference materials
* OUTSIDE SERVICES - drug/alcohol testing & training

Upd 4/30/08

5/9/2008 » budget manager: PR100 NPUpd - Summary $ 1:18PM

Dept	*R...	Cost Category	*Act #	*EE #	FY08 Update $	FY09 Upd08 RA	
SSF	PPW	LABOR	953	150			
			953	155			
			953	150			
			953	150			
			953	155			
			953	155			
			953	150		$34,450	
			953	150		$15,831	
			953	150		$8,936	
			953	150		$8,936	
			953	150		$8,713	
			953	150		$1,672	
			953	150		$0	3,186 hours.
			953	150		$0	
			953	150		$25,691	
			953	150		$15,281	
			953	150		-$45	
					$71,652	$119,464	
		O/S SVCS	953	501			
			953	501		$1,224	
			953	501		$1,224	
			953	501		$6,801	
			953	501		$648	59 we have 7,419 - updated to 9,897
					$20,106	$9,897	
		OTHER	953	530			
			953	900			
			953	530		$171,567	
			953	530		$227,584	
			953	530		$61,167	
			953	530		$938,353	
			953	462		$500	58
			953	530		$0	
			953	530		$0	
			953	530		$0	
					$1,149,257	$1,399,171	
		OVERHEADS			$15,063	0	
		TRANSPORT	953	301		$78	57
					$50	$78	
					$1,256,128	$1,528,610	
					$1,256,128	$1,528,610	
					$1,256,128	$1,528,610	

Items 57, 58, 59
3 pages

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Marleen - non-labor

10% HELCO
10% MECO
10% OHW
7% WC

$14,297.76 LEN MAINT. FEES

2009 Recycle Bud

3/26/2008

» budget manager: *ENTER: Direct RA Cost

7:34AM

*RA #	*Act #	*Loc #	*Ind #	*Project #	*EE #	*Labor Class #	Rates Linked To	Line Item	FY09	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09
PPW	749	PHE	NE	NPFZZZZZ	501		No Escalation	Registration Fees	$2,250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	749	PHE	NE	NPFZZZZZ	516		No Escalation	Memberships-SHRM Natl/SHRM HI/DMEC	$550.00	$550.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	749	PHE	NE	NPFZZZZZ	520		No Escalation	Conference/Seminar-Meals	$125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	749	PHE	NE	NPFZZZZZ	520		No Escalation	Conference/Seminar-Travel	$1,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	789	PHE	NE	NPFZZZZZ	501		No Escalation	Attend Training - Reg Fees	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
PPW	953	HEL	BE	NPFZZZZZ	501		No Escalation 10%	HNP NHNZZZZZ - Renaissance Maint Fee	$1,224.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	MAU	BE	NPFZZZZZ	501		No Escalation 10%	MSP NMSZZZZZ - Renaissance Maint Fee	$1,224.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	PHE	NE	NPFZZZZZ	301		VEHSED Rate (Sedans)	WC pool vehicle	$72.00	$0.00	$0.00	$18.00	$0.00	$0.00	$18.00
PPW	953	PHE	NE	NPFZZZZZ	462		No Escalation	Software Purchase/Upgrade	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$500.00
PPW	953	PHE	NE	NPFZZZZZ	501		No Escalation	Module for Renaissance	$648.00	$54.00	$54.00	$54.00	$54.00	$54.00	$54.00
PPW	953	PHE	NE	NPFZZZZZ	501		No Escalation 7%	PHE Renaissance Maint Fee	$6,801.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Indemnity	$171,567.00	$14,297.00	$14,297.00	$14,297.00	$14,297.00	$14,297.00	$14,297.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Indemnity - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Legal	$61,167.00	$5,097.00	$5,097.00	$5,097.00	$5,097.00	$5,097.00	$5,097.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Legal - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Medical	$227,584.00	$18,965.00	$18,965.00	$18,965.00	$18,965.00	$18,965.00	$18,965.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Medical - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	953	PHE	NE	NPFZZZZZ	530		No Escalation	WC Unreported Claims	$938,353.00	$78,196.00	$78,196.00	$78,196.00	$78,196.00	$78,196.00	$78,196.00
PPW									$1,414,075.00	$117,169.00	$116,609.00	$116,627.00	$116,609.00	$116,609.00	$117,627.00
PPW	*Supply	*Supply	*Supply	*Supply	*Supply	FS	Available Hours	Director - Count/Available Hours	$2,088.00	$176.00	$160.00	$176.00	$176.00	$168.00	$176.00
PPW	098	PHE	ND	NPFZZZZZ	107	FS	FS NPW Rate (Facilitator - Supv)	Director - Holidays	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	098	PHE	ND	NPFZZZZZ	107	FS	FS NPW Rate (Facilitator - Supv)	Director - Vacation	$7,248.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	780	PHE	NE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	Admin - IAM (20%), HR001322	$14,269.50	$1,177.80	$1,177.80	$1,177.80	$1,177.80	$1,177.80	$1,177.80
PPW	953	HEL	BE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	HNP Billable - HELCO WC (10%), HR000453	$9,060.00	$770.10	$770.10	$770.10	$770.10	$770.10	$770.10
PPW	953	MAU	BE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	MSA Billable - MECO WC (10%), HR000454	$9,060.00	$770.10	$770.10	$770.10	$770.10	$770.10	$770.10
PPW	953	PHE	NE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	Admin - Administrative Tasks	$15,492.60	$1,313.70	$1,313.70	$1,313.70	$1,313.70	$1,313.70	$1,313.70
PPW	953	PHE	NE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	Compliance - SOX (10%), FA000709	$8,833.50	$724.80	$724.80	$724.80	$724.80	$724.80	$724.80
PPW	953	PHE	NE	NPFZZZZZ	150	FS	FS Prod Rate (Facilitator - Supv)	HECO WC (40%), HR000455	$26,047.50	$2,174.40	$2,174.40	$2,174.40	$2,174.40	$2,174.40	$2,174.40
PPW						FS			$92,099.10	$7,106.90	$7,090.90	$7,106.90	$7,106.90	$7,098.90	$7,106.90
PPW	*Supply	*Supply	*Supply	*Supply	*Supply	J	Available Hours	Coordinator Count/Available Hours	$2,088.00	$176.00	$160.00	$176.00	$176.00	$168.00	$176.00
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Holidays	$2,635.40	$219.70	$219.70	$219.70	$219.70	$219.70	$219.70
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Holidays - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Holidays--UPD 03/08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Vacation	$2,028.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,014.00
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Vacation - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	098	PHE	ND	NPFZZZZZ	107	J	NPW Rate (Implementor)	Coordinator NPW - Vacation--UPD 03/08	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	765	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	Employee Pol Prac Proc	$2,535.00	$228.15	$202.80	$202.80	$228.15	$202.80	$202.80
PPW	765	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	Employee Pol Prac Proc - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	777	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	Time Entry	$735.15	$50.70	$76.05	$50.70	$76.05	$50.70	$76.05
PPW	777	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	Time Entry - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	780	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	IAM HR01322	$25,730.25	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75
PPW	780	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	IAM - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	785	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	PDS Prep/Mtg	$25.35	$0.00	$25.35	$0.00	$0.00	$0.00	$0.00
PPW	785	PHE	NE	NPFZZZZZ	150	J	Prod Rate (Implementor)	PDS Prep/Mtg - 2008 Recycle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Line 57: $72.00 = 4 hrs x 18 = $72
Line 58: $500.00 = 1 x 500
Line 59: $648.00 = $54/mo x 12 mo = $657 to add

2 of 3

57 • Vehicle costs - because Workers' Comp does not have an assigned vehicle, an estimate was added for the use of a sedan pool car for case management & Supv. training using 2007 vehicle rates of $2.25/hr for 2-3 hrs/mo.

58 • Software cost - estimated hours to obtain remote access required by DavidCorp to maintain and troubleshoot Renaissance application. Modem access was discontinued 6/29/07. Alternative was created, costing $100 per instance. Budgeted amount was $54 per month. $100 - $54 = $46 difference added to each month totalling $552 adjustment done in March update. (See attached e-mails)

59 • Outside Services costs - estimated 2% increase in annual Renaissance maintenance fees per current increase effective 7/01/07 and assumption of future increases. 2007 Annual fees of $14,297.76 was shared between HECO (70%), MECO, HELCO and Corp. Health (10% each). Also increased costs to attend DMEC conference in 2009. Numbers don't come out exactly so not sure why there's a difference.

Item 60

See HECO-1203

NonLabor Input Sheet - NonProject
2009

Resp Area (RA) PVA

Prepared by Mark Sterlacci
Date 2/25/08

Dimension tab card								Rates tab card	Units tab card												
							LTRK Cost	8.5	168	152	178	168	160	168	176	160	168	168	152	168	1984
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									(enter Dollars or Vehicle Hours in "Units tab card")												
720.Consulting Fees (Improve Business Processes)	PVA	720	PHE	NE	NPVZZZZZ	501		No Escalation	708	708	708	708	708	708	708	708	709	709	709	709	8,500
720.VA.OfficeSupplies	PVA	720	PHE	NE	NPVZZZZZ	206		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600
795.VA.Supp Svcs - Safety Shoes	PVA	795	PHE	NE	NPVZZZZZ	201		No Escalation	600	600	600	600	600	600	600	600	600	600	600	600	7,200
840.Information System Enhancements	PVA	840	PHE	NE	NPVZZZZZ	201		No Escalation	416	416	416	416	417	417	417	417	417	417	417	417	5,000
840.VA.Manager.Vehicle(Light Trk)	PVA	840	PHE	NE	NPVZZZZZ	301		VEHSED Rate (	1092	988	1144	1092	1040	1092	1144	1040	1092	1092	988	1092	12,880
840.PC Software Purchases	PVA	840	PHE	NE	NPVZZZZZ	482		No Escalation	50	50	50	50	50	50	50	50	50	50	50	50	600
840.Miscelaneous	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	515	515	515	515	515	515	515	515	515	515	515	515	6,180
840.Subscription - WSJ	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	280	0	0	0	0	0	0	0	0	0	0	0	280
840.VA-Cecliy's cell phone	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	25	25	25	25	25	25	25	25	25	25	25	25	300
840.VA-Office Phones	PVA	840	PHE	NE	NPVZZZZZ	501		No Escalation	83	83	83	83	83	83	83	83	84	84	84	84	1,000
850.Consulting Fees	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	687	687	687	687	687	687	688	688	688	688	688	688	8,250
850.VA.Mincom Reports - Consultant Fees	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	0	0	1000	0	0	1000	0	0	1000	0	0	1000	4,000
850.VA.Subscription Fleet	PVA	850	PHE	NC	NPVZZZZZ	501		No Escalation	450	450	200	400	300	0	0	0	0	0	0	0	1,800
853.MainlandTravel-Materials	PVA	853	WRD	NC	NPVZZZZZ	520		No Escalation	1500	0	0	0	0	0	0	0	0	0	1500	0	3,000
HNF SOFTWARE LICENSING AND MAINT FEES	PVA	940	HEL	BE	NPVZZZZZ	501		No Escalation	0	0	2818	0	0	1200	0	0	0	0	0	0	4,018
HNF IntersIandTravel	PVA	940	HEL	BE	NPVZZZZZ	522		No Escalation	0	0	0	346	0	0	0	346	0	0	0	346	1,038
MDV SOFTWARE LICENSING AND MAINT FEES	PVA	940	MAU	BE	NPVZZZZZ	501		No Escalation	0	0	2796	0	0	500	0	0	0	0	0	0	3,296
MDV IntersIandTravel	PVA	940	MAU	BE	NPVZZZZZ	522		No Escalation	0	0	0	324	0	0	0	324	0	0	0	324	972
940. Consulting Fees	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	687	687	687	687	687	687	688	688	688	688	688	688	8,250
940.Fleet Software Licensing & Maint. Fees	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	0	0	14221	0	0	0	0	0	0	0	0	0	14,221
940.VA. cell phone.Clayton Yoshida&Mark Sterlacci	PVA	940	PHE	NC	NPVZZZZZ	501		No Escalation	83	83	83	83	83	83	83	83	84	84	84	84	1,000
940.MainlandTravel-Fleet	PVA	940	PHE	NC	NPVZZZZZ	520		No Escalation	1200	1500	0	1500	0	0	0	1500	0	0	0	0	5,700
940.VA.MainlandTravelFleet-Meals	PVA	940	PHE	NC	NPVZZZZZ	521		No Escalation	300	300	0	300	0	0	0	300	0	0	0	0	1,200
	PVA																				0
	PVA																				0
	PVA																				0
	PVA																				0
	PVA																				0

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04/30/2008

Labor Input Sheet - NonProject
2009

Resp Area (RA) PVL

Prepared by Allison Sawada
Date 2/27/08

Dimension tab card							Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
								(enter Dollars or Vehicle Hours in "Units tab card")												
Material Cost-Maint. Tr UG	PVL	347	OAH	NE	NPVZZZZZ	205	Escalation (2007)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Vehicle Usage - Undergrou	PVL	347	OAH	NE	NPVZZZZZ	301	VEHLGT Rate (Light Trucks)	173	173	173	173	173	173	173	173	174	174	174	174	2,080
Material Cost- Tsub Maint	PVL	351	OAH	NE	NPVZZZZZ	205	Escalation (2007)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Substation Maint - Sump pu	PVL	351	OAH	NE	NPVZZZZZ	501	No Escalation	0	0	0	0	6,000	0	0	0	0	20,000	0	0	26,000
Material Cost	PVL	481	OAH	NE	NPVZZZZZ	205	Escalation (2007)	625	625	625	625	625	625	625	625	625	625	625	625	7,500
Material cost - Dsub Maint	PVL	488	OAH	NE	NPVZZZZZ	205	Escalation (2007)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Cont Serv Cal of rub gd tes	PVL	492	OAH	NC	NPVZZZZZ	501	No Escalation	0	0	0	0	0	0	0	0	0	6,000	0	0	6,000
Material Cost	PVL	492	OAH	NE	NPVZZZZZ	205	Escalation (2007)	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	22,524
Contract Service Tool repai	PVL	492	OAH	NE	NPVZZZZZ	501	No Escalation	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Vehicle Usage - Forklift use	PVL	492	WRD	NC	NPVZZZZZ	301	VEHMIS Rate (Misc Veh & Equ	693	693	693	693	693	693	693	693	694	694	694	694	8,320
Material Cost Grafitti paint	PVL	754	PHE	NE	NPVZZZZZ	205	Escalation (2007)	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Service	PVL	931	WRD	NE	NPVZZZZZ	501	No Escalation	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Material Cost Repair Bulid	PVL	932	WRD	NE	NPVZZZZZ	205	Escalation (2007)	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Vehicle Cost - Electrical (1)	PVL	932	WRD	NE	NPVZZZZZ	301	VEHLGT Rate (Light Trucks)	520	520	520	520	520	520	520	520	520	520	520	520	6,240
Contract Services Ward	PVL	932	WRD	NE	NPVZZZZZ	501	No Escalation	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	22,056
Material Cost - Paint & Mat	PVL	942	PHE	NC	NPVZZZZZ	205	Escalation (2007)	2,965	2,965	2,965	2,965	2,965	2,965	2,965	2,965	2,965	2,965	2,965	2,965	35,580
Contract Services	PVL	942	PHE	NC	NPVZZZZZ	501	No Escalation	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Safety PPE	PVL	795	PHE	NE	NPVZZZZZ	205	Escalation (2007)	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Small tool repairs and repla	PVL	492	OAH	NE	NPVZZZZZ	205	Escalation (2007)	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Mainteance to ATS for gen	PVL	931	PHE	NE	NPVZZZZZ	501	Escalation (2007)	0	0	4,000	0	0	0	4,000	0	0	0	4,000	0	12,000
Office supplies	PVL	842	PHE	NE	NPVZZZZZ	205	Escalation (2007)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
	PVL																			0
	PVL																			0
	PVL																			0
	PVL																			0
	PVL																			0
	PVL																			0
	PVL																			0
	PVL																			

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04/30/2008

HECO-WP-1202
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Attached is the Non-Project, Non-Labor (Material) work sheets along with a Pillar 07 and 09 comparisons printout. 09 estimate is less than actuals spent in 07. Both these code blocks reflect safety equipment purchases. This number varies and we budget reasonable to estimate these swings.

2009-2010 Budget - Customer Installations Non-Labor Assumptions

Safety Shoes (PWA795PHENENPFzzzzz201)

2006= 3,302; 2005= 3,672

	monthly			
2007 per month	300		~ 3,600/yr	
add Inflation for 2008 *	1.025		per mo	annl
2008 per month/ year	308			3,690
add Inflation for 2009 *	1.025			
2009 per month/ year	315	use	325	3,900
add Inflation for 2010 *	1.025			
2010 per month/ year	323	use	325	3,900

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1 page

HAWAIIAN ELECTRIC COMPANY, INC.
Calculation for Other Non-Labor Expenses (000's)

	2009 Test Yr Est
Account 924.00, PROPERTY	
Total Non-Labor	3,036.2
Less:	
Total Premiums	(2,543.1)
Total Losses	(268.7)
	(2,811.8)
Other Non-Labor (See HECO-1201, Page 4)	224.4
Less: On-Costs	(102.7)
Other Non-Labor, Net of On-Costs	121.7
Account 925.01, INJURIES & DAMAGES - EMPLOYEES	
Total Non-Labor - Workers' Compensation	1,816.0
Less:	
Total Premiums - Workers' Compensation	(232.7)
Total Losses -Workers' Compensation	(1,458.8)
	(1,691.5)
Other Non-Labor - Workers' Compensation (See HECO-1201, Page 4)	124.5
Less: On-Costs	(59.6)
Other Non-Labor - Workers' Compensation, Net of On-Costs	64.9
Account 925.02, INJURIES & DAMAGES - PUBLIC	
Total Non-Labor - Liability	3,395.6
Less:	
Total Premiums - Liability	(1,601.1)
Total Losses - Liability	(1,556.0)
	(3,157.1)
Other Non-Labor - Liability (See HECO-1201, Page 4)	238.5
Less: On-Costs	(169.3)
Other Non-Labor - Liability, Net of On-Costs	69.2
GRAND TOTAL (See HECO-1201, Page 4)	**587.4**
Less: On-Costs	**(331.6)**
GRAND TOTAL, NET OF ON-COSTS	**255.8**

SUMMARY OF BENEFITS

FOR EMPLOYEES OF

HAWAIIAN ELECTRIC INDUSTRIES, INC.
HAWAIIAN ELECTRIC COMPANY, INC.
HAWAII ELECTRIC LIGHT COMPANY, INC.
MAUI ELECTRIC COMPANY, LTD.

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INTRODUCTION

The Company provides a comprehensive benefits package providing flexibility and valuable protection for you and your family. The benefits program has several features, which allows you personal choice in determining your individual needs:

- FlexPlan Benefits
  - Health Care Benefits
  - Life Insurance Benefits
  - Flex Reimbursement Accounts
- Disability Benefits
- Time Off Benefits
- Additional Benefits
- Retirement Benefits

This guide will provide you with a summary of the benefit features. Review the information in this guide as well as the detailed plan materials provided in your packet for a full description of the benefits and plan provisions. Most benefits are provided through the purchase of insurance and employee assistance contracts. Certain benefits and company policies may be applicable to only certain classes of employees and may vary by company.

COLLECTIVE BARGAINING AGREEMENT (CBA)

For bargaining unit employees, benefits are provided via the CBA and the current Benefits Agreement in effect.

WHERE TO GET INFORMATION – CAFÉ BEST

Benefits plan information and web links to the various insurance carriers can be obtained on the HECO Human Resources intranet website called Café BEST. For more information, go to http://intranet/humanresources/default_eol.asp.

FLEXPLAN

FlexPlan is a benefits program that provides flexibility in planning your benefit coverage options based upon your personal circumstances - your age, marital status, your spouse's employment, whether or not you have any dependent children, and your budget. FlexPlan allows you to design your own benefits package by choosing among various benefit options to meet your personal needs. The plan provides options for:

- Medical / Optical Insurance
- Dental Insurance
- Employee Life Insurance
- Dependent Life Insurance
- Accidental Death & Dismemberment Insurance
- Flex Reimbursement (Spending) Accounts – Health Care and Dependent Care Reimbursement Accounts

FlexPlan provides you with an allowance called FlexCredits to use towards the purchase of your benefit selections.

- If you elect benefit coverage that costs <u>less than</u> the amount of your FlexCredits, the difference will be returned to you in your paycheck as taxable income.
- If you elect benefit coverage that costs <u>more than</u> the amount of your FlexCredits, you can contribute the difference through payroll deduction on a pre-tax basis.
  - The cost of the Dependent Life Insurance coverage will be deducted on an after-tax basis.

You will purchase your elected benefits and level of coverage at the applicable FlexPrice. Both the FlexCredit allowance and the benefits' FlexPrices are reflected as PAY PERIOD amounts and are applied each Flex pay period for 24 pay periods of the 26 pay periods in the year. Any difference will be deducted from your pay check (or added to your check if the cost is less than the FlexCredits.

The true cost or actual premium costs are not reflected in the FlexPlan. Periodically, you will receive a summary of the actual compensation and benefit costs that are provided by the Company on your behalf.

ELIGIBILITY AND ENROLLMENT INFORMATION

You are eligible to participate in FlexPlan if you are a regular full-time employee of the Company. Your coverage takes effect on the first of the month coincident with, or following, the date you become a regular full-time employee.

You can enroll your eligible dependents which includes your

- Spouse
- Unmarried dependent children up to age 19, or age 25 if they are certifiable full-time students
- Mentally or physically handicapped children who depend on you for support.

Dependent coverage takes effect when your coverage does. Your eligible dependents will be enrolled in the same plans that you select for yourself.

Your initial coverage elections will remain in effect for the rest of the plan year, unless you experience a status change. You will have the opportunity to review and change any of your elections for the next plan year during our annual Open Enrollment period, which is held each November. Enrollment for the following year will be done electronically using Benefits On-Line.

DEFAULT COVERAGE

To enroll, complete and return the FlexPlan Election form within ten days of becoming a regular employee. If a completed election form is not received by the deadline, you will automatically be enrolled in the following coverage:

- HECO Health Plan Hawaii Plus (HMSA) medical option – Single coverage
- HDS Major Care dental option – Single coverage
- ½-times annual salary life insurance option

WHAT IS A STATUS CHANGE?

If you experience a status change, you must report and make the changes WITHIN 30 DAYS OF THE DATE OF THE EVENT in order to make the appropriate adjustments to your benefit coverage. Status changes include the following:

- Birth / Adoption / Legal guardianship
- Marriage
- Divorce / Legal Separation
- Death
- Spouse's change in Employment Status
- Dependent attaining maximum age for coverage

HEALTH CARE BENEFITS

Your health care benefits provide quality medical, optical, dental and prescription drug coverage for you and your family.

MEDICAL INSURANCE

FlexPlan offers three medical plan options:

- HECO Health Plan Hawaii – Plan B (HMSA)*
- HECO Preferred Provider Plan – Plan B (HMSA)
- Kaiser Permanente Group HEI Plan

** If you elect HECO Health Plan Hawaii Plus, you must designate a Health Center and a Primary Care Physician (PCP) for yourself and each dependent. After the initial enrollment, to change your PCP or health center, contact HMSA directly.*

All options cover medical, surgical and hospital services, as well as prescription drugs. Because each option provides benefits and services in a different way, it is important for you to understand how each plan operates and to consider your own medical needs when you are making your medical plan choice.

The enclosed Medical Comparison chart provides a summary of the key features of each plan. Refer to the individual medical plan brochures for details on each plan and a full description of the benefits. Be sure to review the exclusions of each plan carefully.

WAIVING MEDICAL COVERAGE - If you have medical coverage through another source, you can decline medical coverage. However, you must complete a required State of Hawaii Waiver form to certify your coverage from another company or entity.

PRESCRIPTION DRUG COVERAGE

Medication obtained with a prescription and dispensed by a licensed, participating provider are covered by the HMSA and Kaiser Plans. The plans offer limited mail order services for maintenance prescriptions. Refer to the respective Guide to Benefits brochures.

OPTICAL INSURANCE

If you elect medical coverage, you are automatically enrolled for optical coverage in the Vision Service Plan (VSP). Optical insurance is offered only with the medical plan and cannot be elected separately. Refer to the VSP brochure and informational material for details on the plan.

DENTAL INSURANCE

FlexPlan offers dental plan coverage from Hawaii Dental Service (HDS) – Major Care. Refer to the HDS brochure for details on the plan. If you have dental coverage through another source, you can decline dental coverage.

THINGS TO CONSIDER WHEN SELECTING YOUR HEALTH CARE PROVIDER

As you look at your health care options, consider:

- Which medical plan best meets your needs in terms of:
  - Services and supplies that are covered
  - Your choice of doctors and medical facilities
  - Convenience of care – Where are the providers located? What are the office hours?
  - Your out of pocket cost
- Whether your health care expenses for you and your family have been low, moderate or high in the last few years. Compare your total expenses with the potential costs associated with FlexPlan.
- If your spouse has benefit coverage elsewhere. If so, you should compare the benefits and costs to determine which plan best cover your needs.
  - Your ability to change your mind.

LIFE INSURANCE BENEFITS

The Company provides financial security for your dependents or other beneficiaries in the event of your death. Coverage for your dependents is also available.

EMPLOYEE GROUP TERM LIFE INSURANCE

FlexPlan provides five levels of group term life insurance coverage:

1. ½ times annual salary
2. 1-½ times annual salary
3. 2-½ times annual salary
4. 3-½ times annual salary
5. $50,000 flat amount

WHAT DETERMINES THE ANNUAL SALARY AMOUNT? The annual salary is based on your October 1st salary prior to the open enrollment period for the benefit year beginning January 1 of the following year or your annual salary upon hire or first eligibility. Your group life insurance coverage amount will not change even if your salary changes during the year. The maximum coverage is $750,000.

IMPUTED INCOME FOR INSURANCE OVER $50,000 - Under IRS rules, the value of life insurance coverage over $50,000 will be treated as imputed income to you and is subject to federal taxes. This amount varies based on your age and the coverage amount, and is added to your taxable income. This amount will be reflected on your pay stub.

FLEXCREDITS FOR LIFE INSURANCE - An employee life insurance option must be selected. The minimum amount that must be elected is ½ times your annual salary. The company will provide enough FlexCredits for you to purchase life insurance equal to:

- 1-1/2 times your annual salary for bargaining unit employees
- 2 times your annual salary for non-bargaining unit employees
- Utilities Managers and officers of the company will be provided credits to purchase $50,000 of life insurance.

BENEFICIARY DESIGNATION - Should you die for any cause (natural or accident) while you are covered under the employee life insurance plan, your designated beneficiary will receive the amount you have selected in a lump sum. Complete the beneficiary designation form. You may include primary and contingent beneficiaries.

Since the employee life insurance coverage is group term life insurance, if you leave the company, your coverage will stop unless you elect to convert it to an individual policy. Some limitations or restrictions may apply to the life insurance options. A full description of the options, limitations and exclusions can be found in the CIGNA Certificate of Insurance.

DEPENDENT GROUP TERM LIFE INSURANCE

FlexPlan provides two levels of coverage levels for voluntary group dependent term life insurance coverage that will cover your eligible dependents:

- $10,000 for a spouse / $2,000 for each dependent child
- $25,000 for a spouse / $2,000 for each dependent child

You are automatically the beneficiary for your dependents' life insurance coverage. If you elect coverage and your spouse or a dependent child dies, you will receive the coverage amount in a lump sum.

Life insurance coverage for your spouse cannot exceed the amount of your own employee life insurance coverage. The cost for dependent life insurance coverage will be deducted on an after-tax basis.

Some limitations or restrictions may apply to the dependent life insurance options. A full description of the options, limitations and exclusions can be found in the CIGNA Certificate of Insurance.

ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D)

FlexPlan offers four coverage levels for voluntary AD&D insurance for you and your eligible dependents:

1. ½ times annual salary
2. 1-½ times annual salary
3. 2-½ times annual salary
4. 3-½ times annual salary

The AD&D insurance options provide coverage for accidental death, dismemberment or loss of speech or hearing. The maximum coverage is $500,000. If you select employee coverage, your coverage amount will be a multiple of your salary. If you select family coverage, your dependents' benefit will be a percentage of your coverage amount as follows:

IF YOUR FAMILY INCLUDES:	THEIR BENEFIT AMOUNT IS:
▪ Spouse only	60% of your benefit amount
▪ Spouse and children	
○ Spouse	50% of your benefit amount
○ Each child	10% of your benefit amount
▪ Children only (each child)	15% of your benefit amount

Your AD&D benefit is payable in addition to your employee life insurance benefit or benefits from any other coverage. Should you leave the Company, your coverage will stop unless you elect to convert it to an individual policy. Some limitations or restrictions may apply to the AD&D insurance. A full description of the options, limitations and exclusions can be found in the enclosed Certificate.

THINGS TO CONSIDER WHEN CHOOSING LIFE INSURANCE COVERAGE

As you decide on your life insurance needs, you may want to consider:

- Your financial needs and goals. Compare your financial resources with your obligations and goals, looking at:
  - Your current financial obligations relating to your home, living expenses, etc.
  - commitments to raising children, paying for their education, or for providing for elderly parents or relatives
- The cost and benefits of other insurance coverage available to you
- Your ability to change your mind. You can increase your employee group term life insurance coverage amount by only one coverage level during the Open Enrollment period each year.

FLEX REIMBURSEMENT ACCOUNTS *(OTHERWISE KNOWN AS FLEXIBLE SPENDING ACCOUNTS)*

The Flex reimbursement accounts (or spending accounts) take advantage of current tax laws that give you the opportunity to pay for certain health care or dependent care expenses with pre-tax dollars. THESE ARE TWO SEPARATE ACCOUNTS AND THE AMOUNTS ARE NOT INTERCHANGEABLE. Estimate the amount(s) you will spend on unreimbursed (1) health care and/or (2) dependent care expenses for you and your eligible dependents. After determining the amount(s), you will direct the company to deduct a proportional amount on a pre-tax basis from your paycheck each pay period. You must indicate exactly how much you want allocated to either or both accounts. The amount shown on the enrollment form is a per pay period amount. If your spouse also contributes to reimbursement accounts, review the amounts so that you do not exceed the Internal Revenue maximum annual amounts.

Benefit Services of Hawaii (BSH) administers this program and will provide quarterly statements to you. Refer to the brochure for details on the plan.

HEALTH CARE REIMBURSEMENT ACCOUNT

You may elect to reduce your salary by an amount which you estimate you will incur for health care expenses which are not covered by your health plan. Eligible expenses are governed by rules established by the Internal Revenue Service. Review IRS Publication 502 (Medical & Dental Expenses) for a listing of eligible and ineligible expenses.

The maximum salary reduction for the health care reimbursement account is $6,000 per Plan Year.

DEPENDENT CARE REIMBURSEMENT ACCOUNT

You may elect to reduce your salary by an amount that you estimate you will incur for qualified expenses for day care of your dependents claimed on your federal income tax. This account cannot be used for your dependent's health care expenses. Expenses must be incurred to enable you (and your spouse, if you are married) to work. Review IRS Publication 503 (Child and Dependent Care Expenses) for information regarding child and dependent care expenses and eligibility.

Qualified dependents are:

- Children under the age of 13
- Dependents that becomes physically or mentally incapable of caring for themselves.

The MAXIMUM SALARY REDUCTION per Plan Year may not exceed the least of the following:

- $5,000 for a married couple filing jointly; or a single-parent household
- $2,500 if you are married but file taxes separately from your spouse
- Your taxable compensation
- Your spouse's earned income, if you are married.

IMPORTANT THINGS TO CONSIDER WHEN SETTING UP YOUR FLEX REIMBURSEMENT ACCOUNT

- The health care reimbursement and dependent care reimbursement accounts are two separate accounts, and amounts cannot be interchanged or transferred between accounts.
- Contributions to a Health Care and Dependent Care reimbursement account may be changed during the year for certain reason if you incur a specific family status change. Generally, contribution changes should be consistent with the change in the family status.
- The COMBINED maximum contribution for both reimbursement accounts cannot exceed $6,000 per year.

- The PLAN YEAR runs from January 1st (or your eligibility date) through December 31st. Reimbursement requests must be for expenses incurred within the Plan Year, regardless of when the services are paid for.
- REIMBURSEMENT and FORFEITURES - Reimbursement for expenses incurred may be filed up to March 31 of the following year or 90 days after termination date, if your employment ends. Any amounts remaining in your account(s) after this date will be forfeited as required by federal tax law.

DISABILITY BENEFITS

Income protection benefits provide the security of an income if a disability keeps you from working include:

- Sickness Leave
- Temporary Disability Insurance (TDI)
- Long-Term Disability Insurance (LTD)
- Workers Compensation
- Long-Term Care Insurance (LTC) (Merit employees only)

SICKNESS LEAVE BENEFIT

You are eligible for sick leave benefits for non-occupational illnesses and injuries that render you unable to work according to the following schedule:

YEARS OF SERVICE	SICK LEAVE BENEFIT SCHEDULE
6 months	40 hours full pay in calendar year
1 year	40 hours full pay in calendar year
2 years	80 hours full pay in calendar year
3 years, but less than 7 years	160 hours full pay in calendar year
7 years, but less than 10 years	320 hours full pay in calendar year
10 years and over	480 hours full pay in calendar year

After the first year, sick leave hours are allocated ½ on January 1 and ½ on July 1.

TEMPORARY DISABILITY INSURANCE (TDI)

Based on statutory requirements, TDI benefits are payable at 58% of your average weekly wage up to a maximum weekly benefit amount determined annually by the State Disability Compensation Division. You will begin receiving TDI payments:

- After all accrued company sick leave benefits have been exhausted (but not earlier than the eight calendar day).
- If you do not have any accrued sick leave benefits, after seven consecutive (calendar) days of disability

Combined coverage under the Sickness Leave Benefits and the State Temporary Disability Insurance Act shall not exceed twenty-six weeks.

LONG-TERM DISABILITY INSURANCE (LTD)

LTD benefits will begin after you have exhausted all of your accrued sick leave, TDI and vacation benefits. Generally, LTD begins after you have been totally disabled for more than 180 days, and continue until you reach age 65, as long as you remain totally disabled under the terms of the plan.

The plan works with other disability benefits for which you qualify to provide a benefit:

- For bargaining unit employees - 60% up to Lineman Thereafter Rate.
- For merit employees - 65% of base salary, up to a maximum monthly benefit of $15,000.

Benefits are based on your earnings at the time of disability minus Other Income Benefits including any statutory, company and social security benefits. Refer to the Certificate for details about the plan.

WORKERS COMPENSATION

Workers Compensation benefits are available to all employees for injuries arising out of, and in the course of employment. These benefits are provided in accordance with the Hawaii Workers' Compensation Law. Compensation under the statute includes medical and rehabilitation benefits, income and indemnity benefits in cases of disability or death, and allowance for funeral and burial expenses.

LONG-TERM CARE INSURANCE (LTC)

ONLY MERIT OR NON-BARGAINING EMPLOYEES ARE ELIGIBLE FOR THIS BENEFIT.

The Company will provide merit employees with LTC insurance and will fund a basic level benefit that will provide $1,000 per month for up to two years towards the cost of the confinement in a long-term care facility. Supplemental benefits for yourself and coverage for your spouse and other family members will become available at your cost.

WHEN WILL YOU BE ELIGIBLE TO ENROLL? If you are hired on January 1 to June 30, you will be eligible for this coverage on July 1. If you were hired on July 1 to December 31, you will be eligible January 1. You will be notified by your Benefits Office or Human Resources Dept. to attend a LTC meeting to discuss these benefits.

TIME OFF BENEFITS

Time off benefits provide time off away from work for personal and family activities. Time off benefits includes the following:

- Holidays
- Vacation Leave
- Bonus Vacation
- Family and Medical Leave Act (FMLA) and Hawaii Family Leave Law (HFLL)
- Jury Duty Leave
- Bereavement (Funeral) Leave

HOLIDAYS

You are immediately eligible for holiday pay. The following days are observed as holidays:

New Years Day	Discoverers Day *
Presidents Day *	Veterans Day *
Good Friday *	Thanksgiving Day
Memorial Day	Christmas Eve (half day)
Kamehameha Day *	Christmas Day
Independence Day	New Year's Eve (half day)
Admission Day*	General Election Day (during even years)
Labor Day	

FLOATING HOLIDAYS

ONLY MERIT OR NON-BARGAINING EMPLOYEES ARE ELIGIBLE TO PARTICIPATE.

A floating* holiday (noted with asterisks above) is a designated company holiday that a merit employee voluntarily elects to work in return for a different day off. A merit employee may choose to work on these holidays in exchange for another day off. Supervisors must approve all floating holiday arrangements in view of company operations and other business considerations.

VACATION LEAVE

You are eligible for vacation benefits in accordance with the following schedule:

YEARS OF SERVICE	VACATION AMOUNT
6 months*	40 hours
1 year	40 hours
2 years through 4 years	80 hours
5 years through 14 years	120 hours
15 years through 24 years	160 hours
25 years and over	200 hours

Vacation hours are accrued each pay period after the first anniversary. Bargaining unit employees will be eligible for 80 hours of vacation after their first anniversary.

*For merit employees only.

BONUS VACATION

Bonus vacation is granted to employees who use a limited amount of sick leave over a specified time period. You will earn 1 day of bonus vacation for each year you take 40 hours or less of sick leave in a calendar year. You must complete one year of service before qualifying for the bonus vacation.

FAMILY AND MEDICAL LEAVE ACT (FMLA) & HAWAII FAMILY LEAVE LAW (HFLL)

FMLA allows for up to 12 weeks of unpaid family or medical leave per year. Leave may be taken:

- to care for a newborn child
- to assist with the placement of an adopted child or foster child
- to attend to your own serious health condition
- to care for a family member with a serious health condition

Generally, you have the right to be returned to the same position or an equivalent position at the conclusion of your leave. Your health coverage will continue for the duration of your leave at the same level of coverage that would have been provided if you had been continuously employed.

You must have been employed (by the same employer) for at least 12 months and performed a minimum of 1,250 hours of service during the 12 month period preceding the first date of the leave. Under HFLL, new employees are eligible for up to 4 weeks of leave after 6 consecutive months of service. HFLL does not cover leaves for the employee's serious health condition.

UTILITY COMPANIES EMPLOYEES - Any available accrued paid leave such as vacation must be used prior to going on unpaid FMLA or Hawaii Family Leave Law status. Spouses who are eligible for FMLA and are employed by the same employer may be limited to a combined total of 16 weeks of leave during any 12 month period. Refer to the Family-Medical Leave Act policy for details on the plan.

HEI EMPLOYEES - Hawaiian Electric Industries (HEI) will provide to eligible employees up to 12 weeks of unpaid family or medical leave each calendar year. To be eligible, employees must have been employed by HEI for at least 12 months and have performed a minimum of 1,250 hours of service during the 12-month period before the first date of the leave. Refer to the HEI Family-Medical Leave Act policy for details on the plan.

BEREAVEMENT (FUNERAL) LEAVE

If a member of your immediate family dies, you are eligible for time off with pay as listed below:

- Husband or wife of the employee 40 hours
- Child of the employee 40 hours
- Father or mother of the employee 24 hours
- Father-in-law or mother-in-law of the employee 24 hours
- Sister or brother of the employee 16 hours
- Grandparents of the employee 16 hours

You are immediately eligible for bereavement leave.

FOR BARGAINING EMPLOYEES ONLY - Per the collective bargaining agreement, when the death occurs outside the State of Hawaii, benefits will be paid according to the above schedule. If you do not leave the State of Hawaii, the employee will be given 8 hours time off without loss of compensation if the employee is on a 5/8 schedule, or 10 hours if you are on a 4/10 schedule.

JURY DUTY LEAVE

Employees serving as jurors before any court or governmental body having the power to summons are allowed full pay for all time lost from work for such duty. You are immediately eligible for jury duty leave.

ADDITIONAL BENEFITS

These benefits include the following:

- Electric Power Discount for Utility Company Employees
- Business Travel Accidental Death & Dismemberment Insurance
- Employee Assistance Program (EAP)
- City Bus Pass Program (HECO/HEI only)
- Voluntary Educational Assistance Program
- Adoption Expense Reimbursement
- PATCH Child Care Referral Program

ELECTRIC POWER DISCOUNT – FOR UTILITY COMPANY EMPLOYEES

You are eligible for a 33-1/3% discount off your regular residential electric rate for usage up to 825 kWh per month. Complete the Electric Discount form as provided. Merit employee's discount becomes effective on the first of the month coincident with, or following, the date you become a regular full-time employee; bargaining unit employee's discount becomes effective the date you become a regular full-time employee.

BUSINESS TRAVEL ACCIDENTAL DEATH & DISMEMBERMENT INSURANCE (AD&D)

The company provides business travel AD&D insurance coverage if you are a full-time regular employee. Refer to summary plan description.

EMPLOYEE ASSISTANCE PROGRAM (EAP)

EAP is a confidential short-term counseling service that is designed to provide employees with basic skills and understanding needed to deal with the stress and tension caused by careers and family concerns. EAP provides up to six sessions per employee per year. You are immediately eligible to participate in the Employee Assistance Program. Refer to the EAP brochure for details on the plan.

CITY BUS PASS PROGRAM (HECO/HEI employees only)

To encourage and support HECO/HEI employees to use public transportation, the company will provide the cost of a city bus pass. You are immediately eligible for the bus pass reimbursement. Restrictions may apply should you become eligible to receive on-site parking.

VOLUNTARY EDUCATIONAL ASSISTANCE (VEA) PROGRAM

The VEA program is designed to provide reimbursement for part or all of the cost of education that enhances job performance or is otherwise related to the business of the company. Courses must be taken outside of work hours at the initiative of the employee. You are eligible for the Voluntary Educational Assistance Program (VEAP) upon attaining regular status. Refer to the VEAP summary plan description for details.

ADOPTION EXPENSE REIMBURSEMENT

The Adoption Expense reimbursement program provides for reimbursement of up to $2,000 of covered expenses (per child) to employees who legally adopt a child under age 18. Expenses related to assume legal guardianship of one or more children under age 18 are also covered. You are eligible to participate in the Adoption Expense reimbursement program after six months of service.

PATCH CHILD CARE REFERRAL PROGRAM

A program designed to assist in locating, selecting and managing qualified child care providers for your children. This referral service is offered on a shared cost basis. You are immediately eligible for the PATCH Child Care referral program.

RETIREMENT BENEFITS

Retirement benefits provide a comfortable income at retirement. Retirement benefits include:

- Retirement Plan for Employees of Hawaiian Electric Industries, Inc. & Participating Subsidiaries
- Hawaiian Electric Industries Retirement Savings Plan (HEIRS)
- Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. & Participating Employers

RETIREMENT PLAN FOR EMPLOYEES OF HAWAIIAN ELECTRIC INDUSTRIES, INC. & PARTICIPATING SUBSIDIARIES

This is a non-contributory defined benefit plan provided by the Company. You will become 100% VESTED AFTER 5 YEARS OF VESTING SERVICE. This means that should you leave the Company after completing 5 years of vesting service, you will be entitled to receive a pension benefit upon meeting the retirement provisions of the plan. You will become a Participant in this Plan on the day you begin regular, full-time employment with the company.

FOR MERIT EMPLOYEES

Your monthly normal retirement income (on a single life basis) is computed by multiplying:

- 2.04% times your total years of Credited Service (the product not to exceed 67%), times
- Your average monthly Compensation received during the 36 consecutive month period within the last 10 years prior to your termination of employment which would produce the highest monthly average Compensation

FOR BARGAINING UNIT EMPLOYEES

The amount of your monthly benefit has been negotiated between your employer and the IBEW. Your monthly normal retirement income (on a single life basis) is computed by multiplying:

- 1.83% times your total years of Credited Service (the product not to exceed 60%), times
- Your monthly base rate of pay at your date of termination of employment.

Refer to the Summary Plan Description of the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries for details.

HAWAIIAN ELECTRIC INDUSTRIES RETIREMENT SAVINGS PLAN (HEIRS) – 401(k) PLAN

The HEIRS plan is a 401(k) plan that provides the employee to voluntarily contribute on a pre-tax basis (Salary reduction) from 1% to 30% of your compensation, up to the annual maximum. For employees who have attained age 50 during the year, and who expect to reach the annual maximum for regular contributions by the end of the year, may make additional "catch-up" contributions. For purposes of determining your eligibility, you are treated as attaining age 50 on January 1 of the year containing your 50th birthday. Participants can contribute up to an additional 1% to 30% of their compensation, up to an annual maximum, as a catch-up contribution. Distributions from other qualified plans may be rolled over into this plan.

Fidelity Investments is the plan's record keeper, service provider and Trustee. All transactions including enrollment, investment mixes, exchanges, loans, withdrawals and distributions are processed directly with them.

YOU ARE ELIGIBLE TO PARTICIPATE in the Plan on the day you become a regular, full-time or part-time employee with the company. Your employment information will be transmitted to Fidelity and they will prepare a personalized enrollment packet which will include information on the plan features and how to enroll in the plan. If you do not receive the enrollment packet within 5 weeks of your eligibility, contact your Benefits Office or Human Resources Office., or call Fidelity at the number below.

Should you have any questions about your eligibility, contact Fidelity at 1-800-835-5098. Information is also available on their website at www.401k.com and logging into NetBenefits. Enrollment and rollover instructions will be included in the enrollment packet. Refer to the Summary Plan Description of the HEIRS Plan for details.

POSTRETIREMENT WELFARE BENEFITS

If you are a full-time regular employee, retire from the company and eligible to receive a pension benefit under the Retirement plan, you may be eligible for other postretirement welfare benefits. This includes medical coverage Pre-Medicare (before age 65) and Post-Medicare (post 65), prescription drug, vision, dental and group term life insurance. Refer to the Summary Plan Description for the Postretirement Welfare Benefits Plan for the Employees of Hawaiian Electric Company, Inc. and Participating Employers for details.

2007 Actuarial Valuation
as of January 1, 2007

Hawaiian Electric Industries, Inc.

October 2007

Retirement Plan for Employees of
Hawaiian Electric Industries, Inc. and
Participating Subsidiaries

Information on companies other than HECO has been deleted.

Watson Wyatt
Worldwide

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SECTION I: Management Overview

A. Summary of Valuation Results

Background

This report, prepared at the request of Hawaiian Electric Industries, Inc., presents the results of the actuarial valuation as of January 1, 2007 of the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries. Employers participating in the plan are:

- Hawaiian Electric Company, Inc. (HECO)
- Hawaii Electric Light Company, Inc. (HELCO)
- Maui Electric Company, Limited (MECO)
- Hawaiian Electric Industries, Inc. (HEI)

The report is designed to provide to management and to the Pension Investment Committee pertinent information about the status of the plan, to provide the source documentation for determining the minimum required contribution and the maximum tax deductible contribution, and to provide information needed for financial reporting.

Range of Contributions

The contributions were calculated in accordance with provisions of the Pension Protection Act of 2006. However, conflicting guidance has been provided by the IRS related to maximum deductible contributions for the 2006 and 2007 plan years when an employer also sponsors a defined contribution plan. For this reason, the maximum deductible contribution in this report is limited to funding 100% of current liability. For the 2006 plan year, please reference our letter dated April 25, 2007. The maximum tax-deductible contribution and the minimum contribution required to avoid a funding deficiency are shown in this section for the 2006 and the 2007 plan years. In addition to the dollar amounts, the contributions are also shown as a percentage of covered payroll. The maximum tax-deductible contribution is:

	Maximum Deductible Contribution	
	2006	2007
HECO	$37,035,984 38.65%	$ 57,718,663 58.33%
HELCO		
MECO		
HEI		
Total	52,936,209 37.80%	87,421,641 60.34%

The maximum tax-deductible contributions include one full year's interest which can be deducted even though contributions may be made before the end of the year. The deductible contributions of all retirement programs including the Hawaiian Electric Industries Retirement Savings Plan (HEIRS) may be limited if the HEIDI contributions exceeds 6% of covered payroll. The combined plan deduction limit should be analyzed if contributions are made to the retirement plan and the HEIDI total contributions exceed 6% of covered payroll.

The minimum contribution required to avoid a funding deficiency is shown below:

	Minimum Required Contribution	
	2006	2007
HECO	$ 0 0%	$ 0 0%
HELCO	0 0%	0 0%
MECO	0 0%	0 0%
HEI	0 0%	0 0%
Total	$ 0 0%	$ 0 0%

The minimum required contribution shown above assumes payment at the end of the year or during the allowable accrual period thereafter.

Section VII provides additional information on the calculation of the minimum required and maximum deductible contributions.

Basic Data Comparison

The table below shows a summary of key employee data used in the 2006 and 2007 valuations.

	2006	2007
• Total Covered Payroll for Active Participants	$140,047,127	$ 144,879,096
• Number of Participants		
(a) Active Participants	2,064	2,086
(b) Retirees and Survivors	1,520	1,586
(c) Vested Former Participants	273	288
(d) Transferred Participants	5	5
(e) Disabled Participants	10	10
• Averages for Active Participants		
(a) Years of Past Service	13.53	13.36
(b) Attained Age	45.15	45.29
(c) Annual Pay	67,852	69,453
(d) Annual Retirement Benefit at Age 65	99,632	95,113

A comparison of basic data between two years can often provide insight into reasons why valuation results change from one year to the next.

Valuation Comparison with Prior Year

There were changes in the assumed rates of retirement, salary increase and mortality; and in the interest rate used to calculate current liability. The changes in the rates of retirement and salary increase reflect the results of a 5-year experience study performed in 2005 which showed a shift in retirement rates to the earlier years between ages 59 and 64, and an overall decrease in the rates of salary increase at all ages. The mortality rates were changed from the 1983 GAM mortality table to the RP-2000 mortality table. The changes in the current liability interest rates reflect an increase from 5.77% to 5.78% for the deficit reduction contribution exemption test. For all other purposes, the current liability interest rate was increased from 5.19% to 5.44%.

For the 2006 and 2007 plan years, the maximum deductible contribution was calculated based on IRS Notice 2007-28 which provided guidance with respect to changes in the deduction limits under IRC Section 404(a)(1) and 404(a)(7) as made by the PPA.

Review of Valuation

The minimum contribution requirement is zero this year because the plan is under the full funding limitation. The maximum deductible contribution is equal to $87,421,641 as of December 31, 2007

Section VII.C. shows that the plan experienced a gain of $4,286,851 during the 2006 plan year. This gain consisted of an asset gain of $7,564,017 and a liability loss of $3,277,166:

- Asset gain: As discussed on page 5, the valuation assets return was 9.54% during 2006 whereas 8.5% had been assumed.
- Liability loss: The actuarial liabilities are greater than expected due primarily to mortality losses and early retirements.

B. Other Highlights

Investment Return on Assets

The dollar-weighted rate of return on market value of assets was 13.32% for 2006. An alternative value of assets (the actuarial valuation value) is used for determining the plan contributions, which is described in more detail in Section IV.C. The 2006 rate of return on the actuarial valuation value was 9.54%, again calculated on a dollar-weighted basis.

The rates of return over the latest five-year period are shown below:

Plan Year End	Investment Return: Market Value	Investment Return: Actuarial Valuation Value
12/31/2006	13.32%	9.54%
12/31/2005	7.38	8.68
12/31/2004	10.13	8.67
12/31/2003	23.30	2.29[1]
12/31/2002	(13.90)	(14.69)
5-Year Average	7.31%	2.45%

Section IV.C. provides additional investment experience.

Funded Status of the Plan

Section II of the report sets forth information on accumulated plan benefits needed for several purposes, including financial reporting. The actuarial present values calculated for this purpose are based on a 6% interest assumption, the same discount rate assumption used for financial disclosure under FAS No. 87.

[1] Includes a 19.84% loss due to the change in asset method. The "return" was 22.13% under the prior method.

The following table summarizes the retirement plan's funded status:

(1)	Actuarial Present Value of Accrued Benefits (accumulated benefit obligation)	
	(a) Retirees	$ 479,012,771
	(b) Other vested benefits	254,542,964
	(c) Non-vested accrued benefits	55,056,319
	(d) Total	788,612,054
(2)	Actuarial Present Value of Accrued Benefits Recognizing Future Salary Increases (projected benefit obligation)	
	(a) Retirees	479,012,771
	(b) Other participants	420,035,747
	(c) Total	899,048,518
(3)	Assets	
	(a) Market value as of 1/1/2007	801,577,345
	(b) Accrued contributions	0
	(c) Total	801,577,345
(4)	Funded Status of Plan	
	(a) Accumulated benefit obligation: (3) ÷ (1)	102%
	(b) Projected benefit obligation: (3) ÷ (2)	89%

Minimum Balance Sheet Liability

FAS No. 158 requires an employer to recognize a liability on the balance sheet if the projected benefit obligation exceeds the value of plan assets. The change in liability recognition from ABO (under FAS No. 87) to PBO (under FAS No. 158) became effective for fiscal years ending after December 15, 2006.

* * * * * * * * * *

The contribution requirements and other results of the actuarial valuation are based on the participant data described in Section III, the actuarial methods and assumptions shown in Section VI, the principal plan provisions summarized in Section V, and on asset information supplied by HEI.

This report should not be distributed to others outside HEI, its subsidiaries, and its auditors, and should not be relied upon by any other person without prior written consent from Watson Wyatt Worldwide.

In preparing this valuation, we have relied upon information and data provided to us by HEI and other persons or organizations designated by HEI. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information as complete and accurate.

The valuation summarized in this report involves actuarial calculations that require assumptions about future events. We believe that the assumptions and methods used in this report are reasonable and appropriate for the purposes for which they have been used.

In our opinion, all methods, assumptions and calculations are in accordance with requirements of the Internal Revenue Code and ERISA, and the procedures followed and presentation of results are in conformity with generally accepted actuarial principles and practices. HEI is responsible for the selection of the actuarial cost and asset valuation methods.

The undersigned consultants of Watson Wyatt Worldwide with actuarial credentials meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between HEI and Watson Wyatt Worldwide that impacts our objectivity.

We would be pleased to review the report with the Pension Investment Committee and other interested members of management and answer any questions you may have.

Prepared by: WATSON WYATT WORLDWIDE

Leonard Smothermon, A.S.A.
Consulting Actuary

Kay Hardy, E.A.
Actuary

SECTION II: Financial Accounting and Reporting

A. Requirements and Definitions

Requirements

The actuarial present values of vested and non-vested plan benefits shown in this section can be used for several purposes:

- They give a measure of the funded status of the plan, based on benefits accrued to the valuation date.
- These amounts may be disclosed on the financial statements of a defined benefit plan in accordance with Financial Accounting Standards No. 35.
- These amounts may be disclosed in the financial statements of the plan sponsor in accordance with Financial Accounting Standards No. 87.

Definitions

The values used in this section have been calculated as summarized below:

- The actuarial present value of accrued benefits is equal to the value of the estimated benefits accrued to the valuation date, determined on an on-going plan basis. For this purpose, base rates of pay supplied by the Company were used to determine accrued benefits for employees covered under a collective bargaining agreement. For non-bargaining employees, the current rates of pay were discounted by the assumed salary increases for determining the average salaries over the past 36 months. The actuarial assumptions used in the calculation are summarized in Section VI.C. and VI.D.
- The actuarial present value of vested benefits includes that portion of the total value in which the participant retains a right as of the valuation date, if, for example, he terminates service on that date.
- The actuarial present value of non-vested benefits is the portion of the total value remaining after subtracting out those benefits which are vested.

Because these values are determined on an on-going plan basis, they would differ from those values which would be determined for a plan termination.

B. Actuarial Present Value of Accrued Benefits

Comparison with Prior Year

		2006	2007
(1)	Actuarial Present Value of Vested Benefits		
	(a) Retirees and Survivors	$ 451,843,393	$ 479,012,771
	(b) Other Plan Participants	242,954,265	254,542,964
	(c) Total	694,797,658	733,555,735
(2)	Actuarial Present Value of Non-Vested Benefits	51,086,776	55,056,319
(3)	Total Actuarial Present Value of Accrued Benefits: (1) + (2)	745,884,434	788,612,054
(4)	Market Value of Assets		
	(a) As of January 1	747,265,486	801,577,345
	(b) Accrued Contributions	0	0
	(c) Total	747,265,486	801,577,345
(5)	Funded Ratio of Vested Benefits: (4) ÷ (1)	108%	109%
(6)	Funded Ratio of Total Accrued Benefits: (4) ÷ (3)	100%	102%
(7)	Interest Rate Used in Determining Actuarial Present Values	5.75%	6.00%

Breakdown by Participating Employer

		HECO	HELCO	MECO	HEI	Total
(1)	Actuarial Present Value of Vested Benefits					
	(a) Retirees and Survivors	$ 347,205,617				$ 479,012,771
	(b) Other Plan Participants	175,920,567				254,542,964
	(c) Total	523,126,184				733,555,735
(2)	Actuarial Present Value of Non-Vested Benefits	38,838,535				55,056,319
(3)	Total Actuarial Present Value of Accrued Benefits: (1) + (2)	561,964,719				788,612,054
(4)	Market Value of Assets					
	(a) As of 1/1/2007	574,234,996				801,577,345
	(b) Accrued Contributions	0				0
	(c) Total	574,234,996				801,577,345
(5)	Funded Ratio of Vested Benefits. (4) ÷ (1)	110%				109%
(6)	Funded Ratio of Total Accrued Benefits: (4) ÷ (3)	102%				102%

C. Statement of Changes in Accrued Benefits

		HECO	HELCO	MECO	HEI	Total
(1)	Actuarial Present Value of Accrued Benefits as of 1/1/2006	$ 535,877,087				$ 745,884,434
(2)	Increase (Decrease) during 2006 Attributable to					
	(a) Plan Amendment	0				0
	(b) Change in Actuarial Assumptions	5,531,201				7,629,197
	(c) Benefits Accumulated	22,076,166				35,478,225
	(d) Increase for Interest Due to the Decrease in the Discount Period [1]	29,909,346				41,679,160
	(e) Benefits Paid	(31,429,081)				(42,058,962)
	(f) Net Increase	26,087,632				42,727,620
(3)	Actuarial Present Value of Accrued Benefits as of 1/1/2007 (1) + (2)	561,964,719				788,612,054

[1] Interest on Item (1) for one full year, adjusted for interest on item (2)(e).

SECTION III: Participant Data

A. Source and Testing of Data

Active Participants

Hawaiian Electric Company, Inc. supplied computer files containing information on all active plan participants. The data included names, sex codes, dates of birth and hire, and monthly rates of base pay on January 1, 2007.

Inactive Participants

Hawaiian Electric Company, Inc. supplied computer files containing information on all inactive plan participants. The data for vested terminated former employees included names, sex codes, dates of birth and termination, and monthly accrued benefits. The data for retirees included names, sex codes, dates of birth, retirement dates, status changes, original monthly payment amounts, and COLA amounts.

Review Process

The data was checked for reasonableness and internal consistency and was accepted as reasonable by the actuary. All employees who were participants in the plan on the valuation date were included in the valuation.

B. Comparison with Prior Year

	Valuation Date	
	1/1/2006	1/1/2007
Basic Data		
(1) Number of Covered Participants		
(a) Active Employees	2,064	2,086
(b) Retirees[1]	1,316	1,369
(c) Survivors in Pay Status	161	171
(d) QDRO Alternate Payees	36	39
(e) Prudential Retirees	7	7
(f) Vested Former Employees	273	288
(g) Transferred Employees	5	5
(h) Disabled Employees on LTD	10	10
(i) Total	3,872	3,975
(2) Approximate Covered Annual Payroll	$140,047,127	$ 144,879,096
(3) Total Annual Benefits of Inactive Participants		
(a) Retirees and Survivors[1]	46,310,684	49,177,920
(b) Vested Former Employees	2,498,041	2,796,992
(c) Transferred Employees	165,787	116,370
(d) Disabled	163,993	183,184
Participant Averages		
(4) Averages for Active Employees		
(a) Years of Past Service	13.53	13.36
(b) Attained Age	45.15	45.29
(c) Retirement Age	59.25	59.14
(d) Covered Annual Pay	67,852	69,453
(e) Accrued Annual Benefit	17,336	17,791
(f) Projected Annual Benefit at Age 65	99,632	95,113
(5) Retiree Averages [2]		
(a) Retirement Age	58.04	57.97
(b) Attained Age	68.47	68.77
(c) Annual Benefit	29,488	30,155
Vested Status		
(6) Vested Status of Active Employees		
(a) Number Fully Vested	1,547	1,531
(b) Number Partially Vested	0	0
(c) Number Not Vested	517	555
(d) Total	2,064	2,086

[1] Excluding Prudential retirees.
[2] Excluding survivors, alternate payees, and Prudential retirees.

C. Basic Data by Participating Company

Basic Data	HECO	HELCO	MECO	HEI	Total
(1) Number of Covered Employees					
(a) Active Employees	1,421				2,086
(b) Retirees[1]	998				1,369
(c) Survivors	134				171
(d) QDRO Alternate Payees	30				39
(e) Prudential Retirees	7				7
(f) Vested Former Employees	199				288
(g) Transferred Employees	2				5
(h) Disabled on LTD	7				10
(i) Total	2,798				3,975
(2) Approximate Covered Annual Payroll for Active Participants on Valuation Date	$ 98,949,608				$ 144,879,096
(3) Annual Benefits of Inactive Participants					
(a) Retirees and Survivors[1]	36,290,900				49,177,920
(b) Vested Former Employees	1,891,117				2,796,992
(c) Transferred Employees	41,826				116,370
(d) Disabled	115,682				183,184

[1] Excluding Prudential retirees.

	HECO	HELCO	MECO	HEI	Total
Employee Averages					
(4) Averages for Active Employees					
(a) Years of Past Service	13.67				13.36
(b) Attained Age	45.42				45.29
(c) Retirement Age	59.20				59.14
(d) Covered Annual Pay	$ 69,634				$ 69,453
(e) Accrued Annual Benefit	18,239				17,791
(f) Annual Benefit at Age 65	95,660				95,113
(g) Annual Benefit at Age 65 without Maximum Limit	95,660				95,113
(5) Retiree Averages[1]					
(a) Retirement Age	58.06				57.97
(b) Attained Age	69.56				68.77
(c) Annual Benefit	30,331				30,155
Vested Status					
(6) Vested Status of Employees as of 1/1/2007					
(a) Number Fully Vested	1,060				1,531
(b) Number Not Vested	361				555
(c) Total	1,421				2,086

[1]Excluding survivors, alternate payees, and Prudential retirees.

D. Benefit Projections

Set forth below is an exhibit showing for active employees within each employer group the projected amounts of annual benefits commencing at normal retirement age during each of the next five years. These projections are estimates, taking into account the assumed pay increases, and further assume that these participants will remain in service until normal retirement date.

	Year	Number Attaining Age 65	Annual Benefits First Commencing in Year
HECO	2007	21	$ 722,880
	2008	11	555,119
	2009	4	175,248
	2010	15	622,061
	2011	17	915,549
HELCO			
MECO			
HEI			

E. Distribution of Active Employees by Age and Service

This section shows a distribution of active employees in five-year age and service groups. Counts are shown separately for male and female employees.

HECO

Age Last Birthday		Completed Years of Past Vesting Service							Total
		0-4	5-9	10-14	15-19	20-24	25-29	30& Over	
Under 20	M								0
	F								0
20-24	M	16							16
	F	5							5
25-29	M	33	2						35
	F	14	3						17
30-34	M	53	16	6	1				76
	F	12	7	2					21
35-39	M	59	30	41	28	1			159
	F	11	15	20	8				54
40-44	M	54	30	57	71	21			233
	F	21	10	17	23	6			77
45-49	M	25	14	34	65	43	13		194
	F	11	7	13	32	15	4		82
50-54	M	15	15	24	27	33	37	14	165
	F	11	8	4	16	14	12	4	69
55-59	M	13	8	6	17	9	6	40	99
	F	4	6	9	13	6	5	10	53
60-64	M	2	5	4	4	3	4	12	34
	F	2		2	4	1	2	3	14
65&over	M	3			3		1	6	13
	F		1	1		1	2		5
Total	M	273	120	172	216	110	61	72	1,024
	F	91	57	68	96	43	25	17	397

F. Reconciliation of Participants

HECO

		Active Employees	Retirees	Vested Term	Transfers Out of Plan	LTD
(1)	Participants on 1/1/2006	1,417	1,147	191	2	8
(2)	Withdrawals					
	(a) Non-Vested Term.	(25)	0	0	0	0
	(b) Vested Term.	(9)	0	9	0	0
	(c) Cash Outs	0	0	0	0	0
	(d) Transfers Within Plan	(2)	0	0	0	0
	(e) Retirements – Regular	(28)	30	(1)	0	(1)
	(f) Retirements – QDRO	0	0	0	0	0
	(g) Deaths – No Benefits	0	(10)	0	0	0
	(h) Deaths – Survivor Benefits	(1)	(10)	0	0	0
	(i) LTD	0	0	0	0	0
	(j) Transfer Out of Plan	0	0	0	0	0
	(k) Survivors	0	10	1	0	0
	(l) QDRO Alternate Payees	0	1	0	0	0
	(m) Data Adjustments	0	1	0	0	0
	(n) Totals	(65)	22	9	0	(1)
(3)	Entrants					
	(a) New Entrants	64	0	0	0	0
	(b) Transfers Within Plan	3	0	0	0	0
	(c) Rehires/Returns	2	0	(1)	0	0
	(d) Totals	69	0	(1)	0	0
(4)	Participants on 1/1/2007	1,421	1,169	199	2	7

G. Distribution of Inactive Vested Participants

Retired Participants (Excluding Prudential retirees)

Age Distribution

Age Group	HECO M	HECO F	HELCO	MECO	HEI	Totals M	Totals F
Up to 40	0	0				1	2
40-44	0	2				0	2
45-49	1	4				1	6
50-54	8	8				19	12
55-59	77	39				144	62
60-64	193	71				275	92
65-69	191	55				246	72
70-74	127	42				158	52
75-79	115	46				143	59
80-84	82	35				107	46
85-89	35	19				38	24
90 & up	5	7				8	10
Totals	834	328				1,140	439

Benefit Distribution

Age Group	HECO	HELCO	MECO	HEI	Totals
Up to 40	$ 0				$ 32,528
40-44	38,833				38,833
45-49	21,885				40,052
50-54	368,198				695,226
55-59	4,171,879				7,412,366
60-64	9,104,205				12,599,865
65-69	8,659,161				11,128,453
70-74	5,147,188				6,379,935
75-79	5,023,474				6,143,362
80-84	2,707,622				3,506,745
85-89	954,713				1,061,877
90 & up	93,742				138,678
Totals	$ 36,290,900				$ 49,177,920

Terminated Vested Participants

Age Distribution

Age Group	HECO M	HECO F	HELCO	MECO	HEI	Totals M	Totals F
Up to 40	7	9				14	10
40-44	23	19				32	25
45-49	35	8				52	17
50-54	35	9				55	11
55-59	21	12				32	17
60-64	15	5				16	6
65 & Over	1	0				1	0
Totals	137	62				202	86

Benefit Distribution

Age Group	HECO	HELCO	MECO	HEI	Totals
Up to 40	$ 106,261				$ 186,273
40-44	497,336				637,695
45-49	497,972				780,205
50-54	375,853				633,636
55-59	298,117				429,683
60-64	104,135				118,057
65 & Over	11,443				11,443
Totals	$ 1,891,117				$ 2,796,992

Transferred Employees

Age Distribution

Age Group	HECO M	HECO F	HELCO	MECO	HEI	Totals M	Totals F
30-34	0	0				0	0
35-39	0	0				0	0
40-44	0	0				0	0
45-49	0	0				1	1
50-54	1	0				1	0
55-59	1	0				2	0
Totals	2	0				4	1

Benefit Distribution

Age Group	HECO	HELCO	MECO	HEI	Totals
30-34	$ 0				$ 0
35-39	0				0
40-44	0				0
45-49	0				62,533
50-54	22,512				22,512
55-59	19,314				31,325
Totals	$ 41,826				$ 116,370

SECTION IV: Plan Assets

A. Asset Reconciliation

		HECO	HELCO	MECO	HEI	Total
(1)	Market Value on 1/1/2006	$ 535,956,354				$ 747,265,486
(2)	Income					
	(a) Contributions	0				0
	(b) Interest, Dividends and Other Income	13,757,668				19,204,155
	(c) Total	13,757,668				19,204,155
(3)	Disbursements					
	(a) Benefit Payments	(31,429,081)				(42,058,962)
	(b) Investment Management/ Trustee Fees	(2,696,655)				(3,760,664)
	(c) Administrative Expenses	(284,459)				(397,534)
	(d) Total	(34,410,195)				(46,217,160)
(4)	IVF Expense	0				0
(5)	Transfers	659,668				0
(6)	Market Appreciation	58,271,501				81,324,864
(7)	Adjustments	0				0
(8)	Market Value on 1/1/2007	574,234,996				801,577,345

B. Actuarial Valuation Value of Assets

A separate asset value (called "actuarial valuation value") is developed for purposes of determining the plan contributions. Under Internal Revenue Service regulations, the method must recognize market value and must fall within a 20% corridor around market value. The actuarial valuation value typically differs from market value in order to avoid fluctuations in plan contributions resulting from wide fluctuations in current market value.

The method used to value assets recognizes net gains or losses over a five-year period beginning with plan year 2004: 20% in each of the next five years. The gain or loss for a given year is the difference between the actual market value at the end of the year and the expected market value at the end of the year (based on the beginning of year market value accumulated with an 8.5% return).

Gain or Loss for 2006

(1)	Market Value on 12/31/2005	$ 747,265,486
(2)	Contributions	0
(3)	Benefit Payments	(42,058,962)
(4)	Administrative Expenses	(397,534)
(5)	Expected Income at 8.5%	61,713,165
(6)	Expected Market Value on 12/31/2006: (1) + (2) + (3) + (4) + (5)	766,522,155
(7)	Actual Market Value on 12/31/2006	801,577,345
(8)	Gain/(Loss) for Year: (7) – (6)	35,055,190

Unrecognized Portion of Gains and Losses

Year Ended December 31 (a)	Gain/(Loss) (b)	Percent Recognized (c)	Percent Unrecognized (d)	Unrecognized Gain/(Loss) (b) x (d)
2002	$ N/A	100%	0%	$ N/A
2003	N/A	80	20	N/A
2004	10,782,701	60	40	4,313,080
2005	(7,898,097)	40	60	(4,738,858)
2006	35,055,190	20	80	28,044,152
Total				27,618,374

Valuation Assets

		HECO	HELCO	MECO	HEI	Total
(1)	Market Value on 12/31/2006	$ 574,234,996				$ 801,577,345
(2)	Unrecognized Gain/(Loss)	19,785,286				27,618,374
(3)	Adjusted Assets: (1) – (2)	554,449,710				773,958,971
(4)	Accrued Contributions	0				0
(5)	Total Adjusted Assets: (3) + (4)	554,449,710				773,958,971
(6)	Corridor Test:					
	• Minimum: .80 x [(1) + (4)]	459,387,996				641,261,876
	• Maximum: 1.20 x [(1) + (4)]	689,081,996				961,892,814
(7)	Valuation Assets (5) as adjusted by (6)	554,449,710				773,958,971

C. Investment Experience

The annual rates of return during each of the last 33 years are shown below for market value and the value used to determine the plan contributions (actuarial valuation value). Rates prior to 1985 were determined by the plan's prior actuary. In the calculation of the rates since 1985, the plan's expenses paid directly from the assets were treated as investment losses and are included in the calculation of the net rates. Returns for 1998 and later years are net of investment expenses only (i.e., not administrative expenses). Also shown are the compound rates averaged over various periods

Plan Year End	Investment Return	
	Market Value	Actuarial Value
12/31/2006	13.32%	9.54%
12/31/2005	7.38	8.68
12/31/2004	10.13	8.67
12/31/2003	23.30	2.29[1]
12/31/2002	(13.90)	(14.69)
12/31/2001	(10.26)	13.45
12/31/2000	(3.32)	15.03
12/31/1999	30.10	25.19
12/31/1998	16.38	15.03
12/31/1997	15.23	13.49
12/31/1996	13.92	11.27
12/31/1995	26.47	8.96
12/31/1994	(2.77)	11.27
12/31/1993	16.16	11.62
12/31/1992	4.20	23.51[2]
12/31/1991	25.93	13.48
12/31/1990	(1.67)	0.78
12/31/1989	22.00	9.35
12/31/1988	6.89	0.58
12/31/1987	0.55	13.15

Plan Year End	Investment Return	
	Market Value	Actuarial Value
12/31/1986	13.78%	19.44%
12/31/1985	23.65	13.77
12/31/1984	5.06	5.87
12/31/1983	14.32	15.06
12/31/1982	20.27	10.60
12/31/1981	8.10	11.63
12/31/1980	13.61	12.31
12/31/1979	11.91	6.97
12/31/1978	6.47	6.75
12/31/1977	3.42	5.12
12/31/1976	9.18	(1.54)
12/31/1975	14.69	4.83
12/31/1974	(7.47)	4.74

		Market Value	Actuarial Value
Latest:	5-year average	7.31%	2.45%
	10-year average	7.97	9.18
	15-year average	9.02	10.51
	All years average	9.68	9.33

[1] Includes a loss of 19.84% due to change in asset method. The "return" was 22.13% under the prior method.
[2] Includes a gain of 16.26% due to change in asset method. The "return" was 7.25% under the prior method.

SECTION V: Summary of Plan

A. History of Plan

The Retirement Plan for Employees of Hawaiian Electric Company, Inc., Not Represented by Collective Bargaining Agreements and the Retirement Plan for Employees of Hawaiian Electric Company, Inc., Represented by Collective Bargaining Agreements were adopted by Hawaiian Electric Company, Inc. effective January 1, 1941. Benefits under the plans were funded through Prudential Group Annuity Contract No. GA-199. Effective January 1, 1947, Hilo Electric Light Company, Ltd. established a retirement plan for its employees. Benefits under that plan were funded through Prudential Group Insurance Contract No. GA-219. Maui Electric Company, Ltd. adopted a retirement plan for its employees on August 1, 1954. Benefits under that plan were funded through John Hancock Group Annuity Contract No. 367 GAC.

Effective December 28, 1967, Maui Electric Company, Ltd. entered into an agreement with First Hawaiian Bank to administer the trust as part of the Maui Electric Company, Ltd. Pension Plan. As of December 1, 1971, the separate non-bargaining and bargaining unit retirement plans of Hawaiian Electric Company, Inc. were merged and coverage was extended to include employees of Hilo Electric Light Company, Inc. and Maui Electric Company, Inc. The name of the merged plan was amended effective July 1, 1983 and was thereafter called the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries.

The plan was restated effective January 1, 1989 to include, among other changes, a five-year vesting schedule. Molokai Electric Company, Ltd. Pension Plan was merged into the plan effective December 31, 1989.

The plan was again restated effective January 1, 1994 to reflect various prior amendments made to the plan and certain amendments required by changes in the laws regulating the plan.

The plan was amended effective January 1, 1999 to provide a partial lump sum optional form of distribution and to extend death benefits to single employees. A summary of the principal provisions of the plan is included in the next section.

The plan was again restated effective January 1, 1998 to reflect amendments required by changes in the laws regulating the plan.

B. Summary of Principal Plan Provisions

(1)	Effective Date	January 1, 1941. Latest amendment negotiated August 15, 1998. Latest amendment adopted December 5, 2005.
(2)	Eligibility	Employees of Hawaiian Electric Industries, Inc. and the controlled group to which participation is extended shall participate upon commencement of employment (regular employment for union employees).
(3)	Compensation.	Base pay including salary reduction contributions to the 401(k) plan, Section 125 plan, and Section 132(f) plan, but not including overtime or premium pay, bonuses or contributions to any other plan. Compensation shall be limited to the level prescribed in Section 401(a)(17) of the Internal Revenue Code.
(4)	Final Average Compensation:	The average monthly full-time rate of Compensation paid to an employee during the 36-consecutive months of his last ten years of employment, which produce the highest such average. For part-time employees, monthly pays are multiplied by a "full-time equivalent" ratio
(5)	Vesting Service.	The elapsed period of service from hire to termination. For participants who sever employment and are reemployed within a twelve-month period, Vesting Service will also include such period of severance.
(6)	Credited Service:	The elapsed period of service from participation to termination. Union employees receive Credited Service for the initial probationary period once they become participants. Active Participants that retire or die on or after age 55 will receive additional Credited Service for any sick leave not used in the last 3 years of Vesting Service, up to a maximum of 12 weeks for each such year of Vesting Service. Participants incurring a long-term disability shall be granted Credited Service for the period of such disability prior to the commencement of the distribution of accrued benefits.

(7) Normal Retirement:

(a) Eligibility Date

First day of the month in which the participant attains age 65 if born on the 1st through 15th of the month. First day of the next following month if the participant was born after the 15th. The day following the last day of employment (after attaining age 65) with 30 days advance written notice from the participant

(b) Monthly Benefit

(i) *Participants represented by IBEW Unit 8*

The lesser of (A) 1.83% times the participant's final rate of pay (converted to a monthly rate) times Credited Service or (B) 60% of such final rate of pay.

(ii) *Participants not represented by IBEW Unit 8*

The lesser of (A) 2.04% times Final Average Compensation times Credited Service or (B) 67% of Final Average Compensation.

(8) Early Retirement:

(a) Eligibility Date

First day of the month not more than 10 years prior to a participant's normal retirement date with at least 5 years of Vesting Service or after attainment of age 50 with at least 5 years of Vesting Service and 65 points (i.e., age plus Vesting Service is at least 65).

(b) Monthly Benefit

The benefit calculated as in (7)(b) above, reduced to reflect earlier commencement in accordance with the following schedule (interpolated to the nearest month):

Age	Percentage Payable
60+	100%
59	99
58	98
57	97
56	96
55	95
54	90
53	85
52	80
51	75
50	70

In determining the applicable percentage, a participant's actual age shall be increased by one full year for each full year of Vesting Service in excess of 33 years

(9) Postponed Retirement:

If a participant remains in service after his normal retirement date, his retirement benefit will be calculated as of such late retirement date and shall begin on the first day of the month following his last day of

employment. However, with 30 days advance written notice from the participant, benefits shall begin on the day following the last day of employment.

(10) Vesting:

If a participant terminates service prior to meeting the eligibility requirements for early retirement, he will receive a percentage of his normal retirement benefit, calculated as in (7)(b) above, depending on his Vesting Service in accordance with the following schedule:

Years of Vesting Service	Percentage
Less than 5	0%
5 and over	100

Benefits may commence upon satisfaction of the Early Retirement eligibility requirements in (8)(a) above. Benefits commencing prior to normal retirement date shall be actuarially reduced.

(11) Death Benefit for Vested Participants:

(a) Eligibility

Death of a participant with vested benefits, with death occurring prior to the commencement of benefits.

(b) Monthly Benefit

The beneficiary will receive a lifetime pension commencing on the date the participant would have been first eligible to retire, equal to the amount to which the beneficiary would have been entitled had the participant (A) terminated employment on the day of death, (in the case of an employee who dies while actively employed), (B) survived to his earliest retirement age, (C) retired on such earliest retirement date with a 50% joint and survivor annuity, (D) and then died.

For single participants that die prior to earliest retirement age, the designated beneficiary will receive a lump sum payment.

(12) Adjustment to Retirement Income:

(i) *For retirements or deaths following 10/31/1979 and prior to 11/1/1981*

Pensions are increased by 2.5% of the amount payable to a retiree or a surviving spouse or contingent annuitant of a retiree or active participant, calculated as of the date of retirement, for each 2-year period following the participant's date of retirement.

(ii) *For retirement or deaths on or after 11/1/1981*

The same as (i) above except that the percentage shall be 3% instead of 2.5%.

(13) Form of Benefit:

(a) Normal — Reduced 50% joint and survivor annuity if married. Single life annuity if single.

(b) Optional — Full or partial lump sum payout option up to $50,000. 33-1/3%, 50%, 66-2/3% or 100% contingent annuitant options, single life annuity option and the social security adjustment option. Options are actuarially equivalent to a single-life annuity

SECTION VI: Actuarial Methods and Assumptions

A. Actuarial Cost Method

The actuarial cost method used in valuing a defined benefit plan provides for the funding or expensing of retirement plan costs on an orderly basis. It is the actuarial cost method which assigns the costs of the plan to the years of an employee's service during which benefits are to be funded.

The projected unit credit actuarial cost method was used in the valuation. Under this method, the contributions are the sum of (1) an amortization of the unfunded actuarial present value of benefits attributable to past service (the unfunded actuarial accrued liability) and (2) the actuarial present value of benefits attributable to the current year's service (the normal cost).

A participant's benefit attributable to past service is equal to his accrued benefit adjusted to take into account future salary increases, in accordance with the actuarial assumptions. His current service benefit is one year's increment of the projected benefit, again adjusted for future salary increases.

The actuarial assumptions determine the size of the present values described above. The actuarial assumptions used in the valuation are summarized in Section VI.C.

B. Asset Valuation Method

The asset valuation method determines the value of assets recognized at any valuation date for purposes of determining the range of contributions to the plan. Generally, asset valuation methods tend to smooth wide market fluctuations and, therefore, recognize the growth of assets on a more orderly basis. Under Internal Revenue Service regulation 1.412(c)(2)-1, the asset valuation method must be applied on a consistent basis year to year and must reflect the fair market value of plan assets. Further, the asset valuation method must produce assets which fall within a 20% corridor of the market value of plan assets as of the plan's valuation date.

The asset valuation method recognizes the difference between the actual market value of assets and the expected market value of assets as of the valuation date over a five-year period; 20% in each of the next five years.

This method was adopted effective January 1, 2004.

C. Actuarial Assumptions for Funding

The actuarial assumptions determine the value of benefits expected to be paid under the plan. The assumptions take into account probabilities for determining how many and at what time employees will become eligible for benefits, the size of the benefits expected to be paid under the plan, how long benefits will be paid, and the current value of future benefits.

For the current plan year, there were changes in the rates of retirement, salary increase and mortality; and in the interest rate used to calculate current liability. The changes in the rates of retirement and salary increase reflect the results of a 5-year experience study performed in 2005 which showed a shift in retirement rates to the earlier years between ages 59 and 64, and an overall decrease in the rates of salary increase at all ages. The mortality rates were changed from the 1983 GAM mortality table to the RP-2000 mortality table. In all other respects, the actuarial assumptions used in the current valuation are the same as those used last year.

(1) Mortality: The RP-2000 Mortality Table (separate for male and female) projected to the valuation date with Scale AA.

(2) Interest Rate: 8.5% per year net of investment expenses.

(3) Salary Increases: The following schedule shows representative rates at selected ages.

Age	Rates
20	11.46%
25	9.09
30	7.39
35	6.16
40	5.27
45	4.64
50	4.18
55	3.85
60	3.61
65	3.44

(4) Withdrawal: The following schedule shows representative rates at selected ages.

	Rates	
Age	Males	Females
20	7.4%	6.2%
25	4.9	3.7
30	3.4	2.5
35	2.4	1.7
40	1.3	1.2
45	0.7	0.7
50	0.0	0.3
55 and over	0.0	0.0

(5) Retirement Age: The assumed rates of retirement are shown below:

Age	Rate
Below 50	0%
50	2
51	2
52	2
53	2
54	4
55	15
56	15
57	15
58	15
59	20
60	20
61	20
62	35
63	20
64	20
65	50
66	50
67	50
68 and over	100

(6) Maximum Benefits: It is assumed that the maximum benefit and pay limits currently in effect will not increase.

(7) Pre-Retirement Death Benefit: 100% of participants are assumed to have beneficiaries of the opposite sex, with females three years younger than males.

(8) Expenses: $380,000

(9) Former Employees: It is assumed that former employees who are not actively employed on the valuation date will not be rehired.

(10) Lump Sum Option: It is assumed that 20% of retiring participants will elect the maximum allowable lump sum payment.

Mortality table: as required under pension law for lump sum distributions

(11) Current Liability Interest Rates:

Minimum Funding: 5.44%
DRC Exemption Test: 5.78%

D. Actuarial Assumptions for Determining Accrued Benefits

The actuarial assumptions used in determining the actuarial present value of accrued benefits in Section II of the report are identical with those described in Section VI C. above except that (1) no future pay increases have been taken into account, and (2) an interest rate of 6% instead of 8.5% was used. The 6% interest rate is the discount rate used to value liabilities for financial disclosure under FAS No. 87. A retroactive salary increase assumption was applied to current earnings of non-bargaining employees to determine the average 36 months' earnings prior to the valuation date for purposes of estimating accrued benefits.

SECTION VII: Determination of Contributions

A. Derivation of Unfunded Actuarial Accrued Liability

The unfunded actuarial accrued liability represents that portion of the value of all future benefits which is assigned to prior years by the actuarial cost method and which is in excess of the actuarial valuation value of assets. The exhibit below shows the determination of the unfunded actuarial accrued liability as of January 1, 2007.

	HECO	HELCO	MECO	HEI	Total
(1) Actuarial Accrued Liability					
(a) Actives					
(i) Retirement	$ 181,424,642				$260,566,134
(ii) Vesting	700,629				980,148
(iii) Pre-Retirement Death	2,727,053				3,904,406
(b) Retirees	287,346,703				394,952,119
(c) Vested Terminations	3,590,430				5,164,357
(d) Prudential Liabilities	178,583				178,583
(e) Long Term Disability	826,516				1,357,975
(f) Transfers Out of Plan	347,022				878,760
(g) Total	477,141,578				667,982,482
(2) Valuation Assets	554,449,710				773,958,971
(3) Unfunded Actuarial Accrued Liability: (1) - (2)	(77,308,132)				(105,976,489)

B. Derivation of Normal Cost

The portion of the value of future benefits assigned to the current year's service is called the normal cost. Under the cost method used to value the plan, the normal cost is equal to the actuarial present value of benefits accruing during the current plan year, adjusted to reflect future salary increases. The normal cost as of January 1, 2007 is shown below:

Normal Cost	HECO	HELCO	MECO	HEI	Total
(a) Active Employees					
▪ Retirement	$ 9,664,152				$ 14,198,208
▪ Vesting	65,398				95,999
▪ Pre-Retirement Death	157,547				230,075
(b) Disabled Employees	38,534				60,735
(c) Subtotal	9,925,631				14,585,017
(d) Administrative Expenses	279,000				380,000
(e) Total	10,204,631				14,965,017

C. Determination of the Actuarial Gain or Loss

The plan experience expected to occur as a result of the various actuarial assumptions used in the valuation rarely, if ever, matches the actual plan experience. In most plans, the size of the participant group is too small for the various probabilities used in the actuarial assumptions to provide meaningful results.

The actuarial gain or loss is a measure of the deviation of expected liabilities (determined as if all actuarial assumptions were exactly realized) from those liabilities resulting from actual plan experience.

Under the projected unit credit cost method, the actuarial gain (loss if negative) is determined as the difference between.

(a) The expected unfunded actuarial accrued liability projected from the prior year's valuation (adjusted for any plan changes or changes in actuarial assumptions), and

(b) The actual unfunded actuarial accrued liability as of the valuation date.

If the actual unfunded liability is greater than the amount expected, the plan has experienced an actuarial loss. If the actual amount is lower, the plan has experienced an actuarial gain.

The first column shows the calculation of the true actual gain or loss for the year. The second column shows the gain or loss calculated according to IRS rules for the minimum contribution funding standard account (FSA). The second column is different from the first column whenever the actual unfunded actuarial accrued liability is negative

The calculation of the actuarial loss occurring during the last plan year is shown below:

		Actual	IRS Rules For FSA
(1)	Unfunded Actuarial Accrued Liability as of 1/1/2006	$ (118,118,648)	$ N/A
(2)	2006 Normal Cost	14,522,776	N/A
(3)	(1) + (2) with Interest to 1/1/2007: [(1) + (2)] x 1.085	(112,401,521)	N/A
(4)	2006 Contribution	0	N/A

		Actual	IRS Rules For FSA
(5)	Interest on (4) to 1/1/2007	$ 0	$ N/A
(6)	Plan Changes	0	N/A
(7)	Assumption Changes	10,711,883	N/A
(8)	Method Changes	0	N/A
(9)	Expected Unfunded Actuarial Accrued Liability at 1/1/2007: (3) – (4) – (5) + (6) + (7) + (8)	(101,689,638)	(73,150,916)
(10)	Actual Unfunded Actuarial Accrued Liability at 1/1/2007:	(105,976,489)	0
(11)	Gain (Loss): (9) – (10)	4,286,851	(73,150,916)

D. Calculation of the Full Funding Limitation

Traditional Full Funding Limitation

When the plan's assets grow to a certain level, as compared to the plan's liabilities, the minimum required and maximum deductible contribution to a defined benefit are limited. This limit, the full funding limitation, is described in Sections 412(c)(6) and (7) of the Internal Revenue Code and appears at periodic points over a plan's history. It usually occurs as a result of favorable investment or other favorable plan experience or as a result of reducing the actuarial accrued liability through changes in actuarial cost methods or assumptions.

The full funding limitation is equal to the excess of the actuarial accrued liability and normal cost over the lesser of market value or actuarial valuation of assets. The asset value is offset by the funding standard account credit balance in determining the full funding limitation for the minimum required contribution. Both the minimum required and maximum deductible contributions are restricted to the full funding limitation

When the contributions are restricted by the full funding limitation, the actuarial accrued liability and all existing amortization bases are considered to be fully funded.

The full funding limitation for the minimum required and maximum deductible contributions is determined as follows:

		Minimum Required Contribution	Maximum Deductible Contribution
(1)	Actuarial Accrued Liability	$ 667,982,482	$ 667,982,482
(2)	Normal Cost	14,965,017	14,965,017
(3)	Asset Value:		
	(a) Market Value	801,577,345	801,577,345
	(b) Valuation Value	773,958,971	773,958,971
	(c) Funding Standard Account Credit Balance	73,150,916	N/A
	(d) Net Value. lesser of (a) or (b) offset by (c)	700,808,055	773,958,971
(4)	Full Funding Limitation at 1/1/2007: (1) + (2) – (3). (not less than 0)	0	0
(5)	Full Funding Limitation at 12/31/2007: 1.085 x (4)	0	0

RPA '94 Full Funding Limitation Threshold

The Retirement Protection Act of 1994 added another full funding limitation threshold. The full funding limitation will not be less than the excess of 90% of "current liability" over the actuarial value of assets.

The interest rate used in calculating the current liability minimum full funding threshold (in accordance with the extended provisions of the Pension Funding Equity Act of 2004) must fall within a 90% - 100% corridor around the corporate bond weighted average interest rate for the four-year period ending December 31, 2006. A 5.44% interest rate was used for calculating current liability, which falls within the acceptable range of 5.21% to 5.78% for plan years beginning on January 1, 2007. As required, the mortality table used in the calculations is the optional combined RP-2000 Mortality Table (separate rates for males and females) as described in IRS Regulation 1.412(l)(7)-1.

The full funding limitation is described in Section 412(c)(7) of the Internal Revenue Code. The asset value used for this calculation is the actuarial value of plan assets without the funding standard account credit balance offset.

The RPA '94 full funding limitation threshold had no impact on the 2007 plan year contribution.

(1)	Current Liability at 1/1/2007	
	(a) Actives - Vested Benefits	$ 267,342,662
	(b) Actives - Non-Vested Benefits	58,903,842
	(c) Retirees and Survivors	510,942,410
	(d) Vested Terminated Participants	10,383,900
	(e) Total	847,572,814
(2)	2007 Accrual	31,074,094
(3)	Expected 2007 Distributions	46,418,072
(4)	Expected Expenses	380,000
(5)	Expected Current Liability at 12/31/2007 1.0544 x [(1) + (2) – (4)] – 1.0272 x (3)	878,363,983
(6)	90% of Current Liability Discounted to 1/1/2007: .90 x (5) ÷ 1.085	728,596,852
(7)	Actuarial Value of Assets (not reduced by credit balance)	773,958,971
(8)	Asset Value at 12/31/2007 (not including contribution): 1.085 x [(7) – (4)] – 1.0425 x (3)	790,942,343
(9)	Asset Value Discounted to 1/1/2007 (8) ÷ 1.085	728,979,118
(10)	Full Funding Limitation Threshold: (6) – (9) (not less than zero)	0
(11)	Full Funding Limitation Threshold at 12/31/2007: (10) x 1.085	0

Current Liability Deduction

For the 2006 and 2007 plan years, the current liability deduction limit is calculated based on IRS Notice 2007-28 which provides guidance with respect to changes in the deduction limits under IRC Section 404(a)(1) and 401(a)(7) as made by the PPA.

The interest rate used in calculating current liability for this purpose is the same as the interest rate used to calculate the RPA '94 full funding limitation current liability. As required, the mortality table used in the calculation is the optional combined RP-2000 Mortality Table (separate rates for males and females) as described in IRS Regulation 1.412(l)(7)-1.

The maximum deductible contribution is equal to the greater of 25% of the gross compensation of all covered employees or the amount necessary to fund 100% of the current liability projected to the end of year. This amount is $87,421,641, calculated as shown below:

(12)	Current Liability at 12/31/2007:	$ 878,363,984
(13)	Valuation Value of Assets at 12/31/2007: (item (8) above)	790,942,343
(14)	Current Liability Deductible Contribution: (12) – (13) (not less than zero)	87,421,641
(15)	25% of Projected Base Pay (conservatively understated – gross pay unavailable)	36,165,375
(16)	Greater of (14) and (15)	87,421,641

E. Calculation of the Deficit Reduction Contribution

The Retirement Protection Act of 1994 (RPA '94) requires a potential additional deficit reduction contribution if the current liability (using the highest rate allowable for the plan year) is less than 90% funded. A 5.78% interest rate was used in calculating current liability for purposes of this DRC gateway test. As required, the mortality table used in the calculation is the optional combined Mortality Table (separate rates for males and females) as described in IRS Regulation 1.412(l)(7)-1.

The plan is exempt from this additional contribution because the current liability (using the highest rate allowable for the plan year) is at least 90% funded, as shown below:

(1)	Current Liability at 1/1/2007	
	(a) Actives - Vested Benefits	$ 252,772,266
	(b) Actives - Non-Vested Benefits	55,595,828
	(c) Retirees and Survivors	496,230,061
	(d) Vested Terminated Participants	9,597,655
	(e) Total	814,195,810
(2)	Valuation Value of Assets at 1/1/2007 (not reduced by credit balance)	773,958,971
(3)	Funded Ratio: (2) ÷ (1)	95.06%

F. Amortization Schedule

The actuarial accrued liability is required to be amortized over varying periods as shown in Column (2) to determine the minimum required contribution and over a 10-year period to determine the maximum deductible contribution. These amortization payments are shown in Columns (6) and (7) below. The remaining unamortized balance of the actuarial accrued liability is required to be determined on two bases: First as though the minimum contribution had always been made (Column (4)) and also in accordance with actual contributions made (Column (5)). Any contributions in excess of the minimum required are separately accounted for as a credit balance, which may be used to reduce future contributions.

			Minimum Amortization		Remaining Amount		Amortization Payment	
		Initial Amount (1)	Initial Years (2)	Remaining Years (3)	Minimum Balance (4)	Actual Balance (5)	Minimum (6)	Maximum (7)
(1)	Amortization Charge Bases							
	(a) 1/1/2007 Actuarial Loss	$73,150,916	5	5	$73,150,916	N/A	$ 17,108,938	N/A
(2)	Amortization Credit Bases	None						
Totals								
(3)	Net Amounts (1) + (2)				$73,150,916	$ 0	$ 17,108,938	$ 0
(4)	Remaining Minimum Unfunded Balance: Column (4)	$73,150,916						
(5)	Remaining Actual Balance: Column (5)	0						
(6)	Funding Standard Account Credit Balance (4) – (5)	$73,150,916						

G. Funding Standard Account as of December 31, 2006

The funding standard account has been established under the Employee Retirement Income Security Act of 1974 to account for contributions and interest credits in excess of the minimum funding requirements. Any account balance at the end of the year is available to reduce the otherwise calculated minimum contribution for the next plan year. Charges include the normal cost plus the minimum required amortization of the unfunded accrued liability both with interest. In addition to the credit balance at the end of the previous plan year, credits include company contributions with interest and other amortization credits. The calculation of the current funding standard account balance is shown below.

	HECO	HELCO	MECO	HEI	Total
(1) Charges to Funding Standard Account					
(a) Normal Cost	$ 9,930,109				$ 14,522,776
(b) Amortization Charges	10,141,352				15,768,606
(c) Interest	1,706,074				2,574,767
(d) Total Charges	21,777,535				32,866,149
(2) Credits to Funding Standard Account					
(a) Prior Year's Credit Balance	43,360,328				67,420,198
(b) Company Contributions	0				0
(c) Amortization Credits	0				0
(d) Interest	3,685,630				5,730,718
(e) Full Funding Limit Credit	21,777,535				32,866,149
(f) Total Credits	68,823,493				106,017,065
(3) Balance in Funding Standard Account at 12/31/2006: (2) – (1)	47,045,958				73,150,916

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H. Range of Contributions

The range of contributions for the current plan year is shown below. This range includes the maximum amount of contribution allowable as a deduction under Section 404(a)(1) of the Internal Revenue Code and the minimum contribution required under Section 412(b) of the Internal Revenue Code. The maximum deductible contribution includes a full year's interest which may be deducted even though the contribution is paid before the end of the year. The minimum required contribution is shown at both the beginning and end of the plan year. If paid earlier than the end of the year, the minimum contribution would fall between the beginning and year-end values.

	HECO	HELCO	MECO	HEI	Total
(1) Maximum Deductible Contribution					
(a) Normal Cost	$ 10,204,631				$ 14,965,017
(b) Amortization Charges	0				0
(c) Amortization Credits	0				0
(d) Total	10,204,631				14,965,017
(e) Full Funding Limitation	0				0
(f) Lesser of (1d) or (1e)	0				0
(g) Current Liability Deduction	57,718,663				87,421,641
(h) Maximum Deductible Contribution: Greater of (1f) or (1g)	57,718,663				87,421,641
(2) Minimum Required Contribution					
(a) Normal Cost	10,204,631				14,965,017
(b) Amortization Charges	11,003,367				17,108,938
(c) Amortization Credits	0				0
(d) Funding Standard Account Credit Balance	(47,045,958)				(73,150,916)
(e) Full Funding Limit Credit	(21,207,998)				(32,073,955)
(f) Net (a) + (b) + (c) + (d) + (e)	(47,045,958)				(73,150,916)
(g) Total on 1/1/2007 (not less than zero)	0				0
(h) Total on 12/31/2007: 1.085 x (g)	0				0

SECTION VIII: Historic Trends

A: HEI RETIREMENT PLAN: Data Trends

	1986	1987	1988	1989	1990	1991	1992	1993
(1) Covered Payroll								
• Total	$63,588,769	$69,609,129	$71,952,647	$75,644,765	$82,132,343	$85,425,731	$91,544,662	$102,052,930
• Average	36,714	38,789	39,383	40,506	41,692	43,188	44,160	47,094
(2) Participants								
• Actives	1,732	1,792	1,827	1,868	1,970	1,978	2,073	2,167
• Retirees	800	810	845	869	919	961	979	775
(3) Ratio Retirees to								
• Actives	46	45	46	47	47	49	47	36
(4) Average Benefits								
• Actives (projected to 65)	68,995	70,893	72,405	72,784	74,504	76,779	79,350	84,123
• Retirees	12,116	13,002	13,580	14,342	15,432	16,536	16,343	19,217
(5) Other Averages for Actives								
• Past Service	15.62	15.41	14.87	14.53	14.23	14.26	13.97	13.67
• Age	42.31	42.29	42.06	42.09	42.06	42.20	41.93	41.96
• Retirement Age	60.92	60.94	60.93	59.96	59.96	59.95	59.98	59.97
(6) Other Averages for Retirees[1]								
• Retirement Age					59.21	59.20	59.25	59.04
• Attained Age					68.62	68.79	69.53	66.68
(7) New Retirees[1]								
• Number					62	56	45	42
• Avg. Ret. Age					58.83	58.80	58.79	58.27

[1] Excluding survivors, alternate payees and Prudential retirees.

A: HEI RETIREMENT PLAN: Data Trends (cont.)

	1994	1995	1996	1997	1998	1999	2000	2001
(1) Covered Payroll								
• Total	$110,460,897	$115,300,898	$119,318,649	$121,204,476	$121,945,425	$116,622,803	$117,777,250	$117,822,571
• Average	48,554	50,816	52,889	54,547	55,531	56,394	58,508	59,900
(2) Participants								
• Actives	2,275	2,269	2,256	2,222	2,196	2,068	2,013	1,967
• Retirees	813	871	902	965	1,014	1,100	1,146	1,238
(3) Ratio Retirees to								
• Actives	36	38	40	43	46	53	57	63
(4) Average Benefits								
• Actives (projected to 65)	88,262	90,505	90,894	78,808	76,144	76,038	78,633	79,318
• Retirees[1]	19,624	19,856	20,530	21,240	23,596	23,139	23,764	26,725
(5) Other Averages for Actives								
• Past Service	13.26	13.62	13.96	14.24	14.48	14.80	15.15	14.83
• Age	41.79	42.30	42.80	43.21	43.65	44.03	44.51	44.63
• Retirement Age	59.97	58.92	58.94	58.96	58.99	58.98	59.01	59.09
(6) Other Averages for Retirees[1]								
• Retirement Age	58.95	58.87	58.79	58.69	58.62	58.52	58.29	58.30
• Attained Age	66.74	67.14	67.36	67.51	67.75	67.60	68.20	67.65
(7) New Retirees[1]								
• Number	49	54	60	64	64	102	64	101
• Avg. Ret. Age	58.50	57.50	58.53	57.96	58.07	57.90	57.66	57.50

[1] Excluding survivors, alternate payees and Prudential retirees.

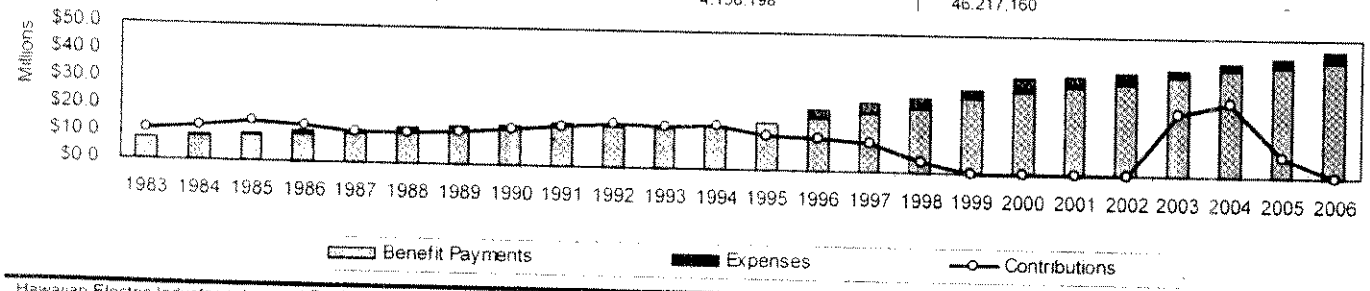
A: HEI RETIREMENT PLAN: Data Trends (cont.)

		2002	2003	2004	2005	2006	2007
(1)	Covered Payroll						
	• Total	$120,895,309	$123,191,365	$124,403,643	$131,950,104	$140,047,127	$144,879,096
	• Average	61,493	63,566	65,787	66,407	67,852	69,453
(2)	Participants						
	• Actives	1,966	1,938	1,891	1,987	2,064	2,086
	• Retirees	1,316	1,372	1,443	1,471	1,520	1,586
(3)	Ratio Retirees to						
	• Actives	67	71	76	74	74	76
(4)	Average Benefits						
	• Actives (projected to 65)	93,114	93,299	95,113	96,707	99,632	95,113
	• Retirees[1]	27,081	27,844	31,763	29,116	29,488	30,155
(5)	Other Averages for Actives						
	• Past Service	14.72	14.95	14.60	14.02	13.53	13.36
	• Age	44.80	45.24	45.53	45.32	45.15	45.29
	• Retirement Age	59.11	59.16	59.23	59.26	59.25	59.14
(6)	Other Averages for Retirees[1]						
	• Retirement Age	58.30	58.20	58.09	58.04	58.04	57.97
	• Attained Age	67.83	68.07	68.20	68.23	68.47	68.77
(7)	New Retirees[1]						
	• Number	77	65	84	79	72	725
	• Avg. Ret. Age	58.37	57.21	57.54	58.83	58.95	58.03

[1] Excluding survivors, alternate payees and Prudential retirees.

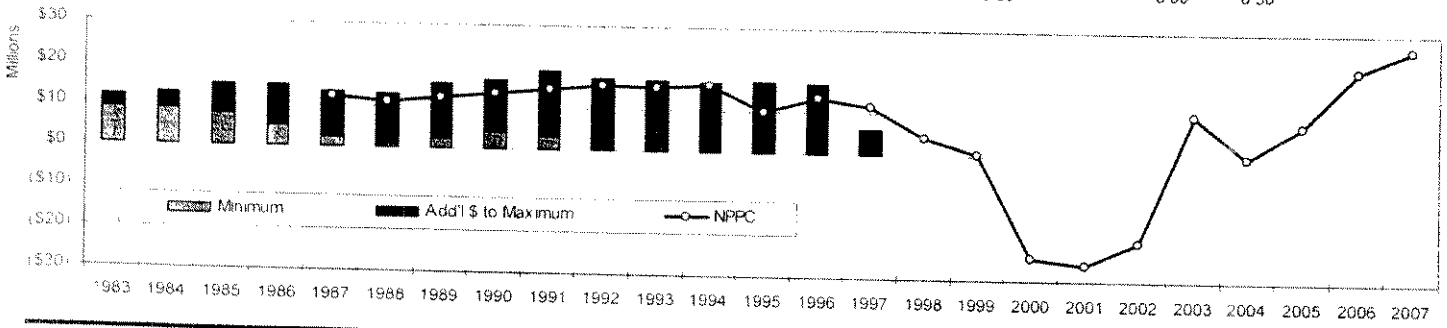
B: HEI RETIREMENT PLAN: Asset Cashflow – Benefits / Expenses vs. Contributions

Year	Benefit Payments	Expenses	Total Outflow	Contributions
1983	$7,727,921	$585,732	$8,313,653	$11,216,682
1984	8,425,853	769,984	9,195,837	12,805,408
1985	9,346,239	808,264	10,154,503	14,897,995
1986	9,854,667	1,244,370	11,099,037	13,270,851
1987	10,952,776	1,349,951	12,302,727	11,427,900
1988	11,862,400	1,435,385	13,297,785	11,289,571
1989	13,036,957	1,225,823	14,262,780	12,116,098
1990	14,291,382	286,721	14,578,103	13,624,014
1991	15,511,597	296,566	15,808,163	14,673,223
1992	14,439,555	473,369	14,912,924	15,848,276
1993	14,707,192	298,704	15,005,896	15,392,275
1994	15,844,498	290,706	16,135,204	16,297,071
1995	17,049,667	441,706	17,491,373	12,826,124
1996	19,121,957	3,619,241 (all expenses)	22,741,198	12,079,528
1997	21,146,578	3,874,287	25,020,865	10,471,017
1998	23,214,598	3,949,868	27,164,466	4,096,291
1999	27,101,804	3,774,238	30,876,042	-
2000	30,138,225	5,476,911	35,615,136	-
2001	31,784,780	4,486,796	36,271,576	-
2002	33,467,894	3,990,328	37,458,222	-
2003	33,994,987	2,917,908	36,912,895	22,651,446
2004	38,375,936	3,102,464	41,478,400	26,380,429
2005	40,308,615	3,168,236	43,476,851	7,500,000
2006	42,058,962	4,158,198	46,217,160	-



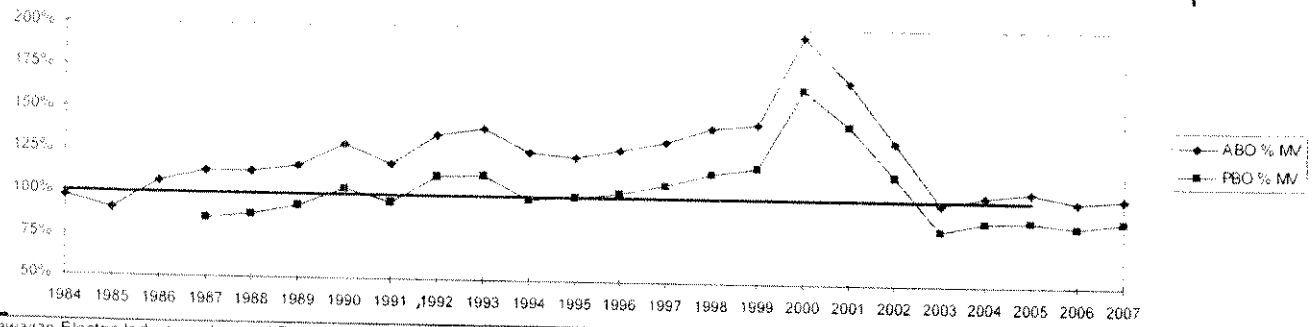
C: HEI RETIREMENT PLAN: Range of Contributions / Pension Cost

Year	Minimum	% Pay	Traditional Maximum	% Pay	NPPC	% Pay	Funding i	NPPC d	NPPC LTR
1983	$8,857,469	17.78 %	$12,074,789	24.23 %			6.50%		
1984	8,943,997	16.40	12,805,408	23.48			6.50		
1985	7,668,465	13.12	14,897,995	25.50			7.50		
1986	5,013,921	7.88	15,046,603	23.66			7.50		
1987	2,359,790	3.39	13,457,144	19.36	$12,436,173	17.89 %	7.50	7.50 %	7.50%
1988	954,971	1.33	12,902,038	17.93	11,289,571	15.69	7.50	8.00	8.00
1989	2,343,894	3.10	15,737,919	20.80	12,116,098	16.02	7.50	8.50	8.00
1990	4,131,155	5.03	16,960,701	20.65	13,482,767	16.42	7.50	8.50	8.00
1991	2,961,472	3.47	19,118,883	22.38	14,673,223	17.18	7.50	8.50	8.00
1992	98,509	0.11	17,694,286	19.33	15,848,276	17.31	7.50	8.50	8.00
1993	-	0.00	17,465,271	17.11	15,392,275	15.08	7.50	8.50	8.00
1994	-	0.00	16,967,728	15.40	16,297,071	14.75	7.50	7.00	8.00
1995	-	0.00	17,390,075	15.10	10,176,000	8.80	7.50	8.00	9.00
1996	-	0.00	17,032,401	14.30	13,488,828	11.30	7.50	7.00	9.00
1997	-	0.00	6,124,084	5.10	11,711,841	9.70	7.50	7.00	9.00
1998	-	0.00	-	0.00	4,412,296	3.60	8.50	7.00	10.00
1999	-	0.00	-	0.00	486,402	0.40	8.50	6.50	10.00
2000	-	0.00	-	0.00	(24,477,014)	(20.60)	8.50	7.75	10.00
2001	-	0.00	-	0.00	(26,001,019)	(22.07)	8.50	7.50	10.00
2002	-	0.00	-	0.00	(20,874,012)	(17.27)	8.50	7.25	10.00
2003	-	0.00	-	0.00	10,181,389	8.26	8.50	6.75	9.00
2004	-	0.00	-	0.00	(61,926)	(0.05)	8.50	6.25	9.00
2005	-	0.00	-	0.00	7,656,767	5.80	8.50	6.00	9.00
2006	-	0.00	-	0.00	20,963,769	14.97	8.50	5.75	9.00
2007	-	0.00	-	0.00	26,217,395	18.10	8.50	6.00	8.50



D: HEI RETIREMENT PLAN: Funded Status of Plan at January 1

January 1	ABO	% MV	PBO	% MV	MV Assets (incl. accrued contribution)	Discount Rate
1984	$135,119,936	97%			$131,409,160	6.5%
1985	157,874,223	91			143,268,159	7.5
1986	171,367,476	107			182,896,619	7.5
1987	186,610,209	113	$246,856,364	86%	211,478,855	7.5
1988	188,609,345	113	242,445,900	88	213,101,234	8.0
1989	194,380,013	116	243,894,834	93	226,236,485	8.5
1990	214,398,321	129	267,186,461	103	276,436,920	8.5
1991	231,514,574	119	286,120,866	96	274,375,983	8.5
1992	256,648,112	136	313,812,324	111	348,217,338	8.5
1993	248,083,673	140	310,036,929	112	346,453,246	8.5
1994	321,196,796	126	410,560,447	98	403,548,477	7.0
1995	319,757,290	123	392,916,088	100	393,836,695	8.0
1996	382,811,748	128	476,403,204	103	489,394,709	7.0
1997	409,475,670	133	504,868,667	108	546,584,301	7.0
1998	433,697,661	141	531,279,754	115	610,279,250	7.0
1999	475,336,050	144	582,334,767	118	684,687,066	6.5
2000	437,861,107	196	520,075,908	165	859,274,690	7.75
2001	472,711,553	169	559,317,804	143	800,623,788	7.50
2002	514,105,202	134	605,228,702	114	687,757,720	7.25
2003	571,669,957	98	674,907,195	83	560,257,888	6.75
2004	651,772,869	106	764,492,928	90	690,069,718	6.25
2005	692,379,836	105	814,817,520	89	728,154,539	6.00
2006	745,884,434	100	878,829,001	85	747,265,486	5.75
2007	788,612,054	102	899,048,518	89	801,577,345	6.00



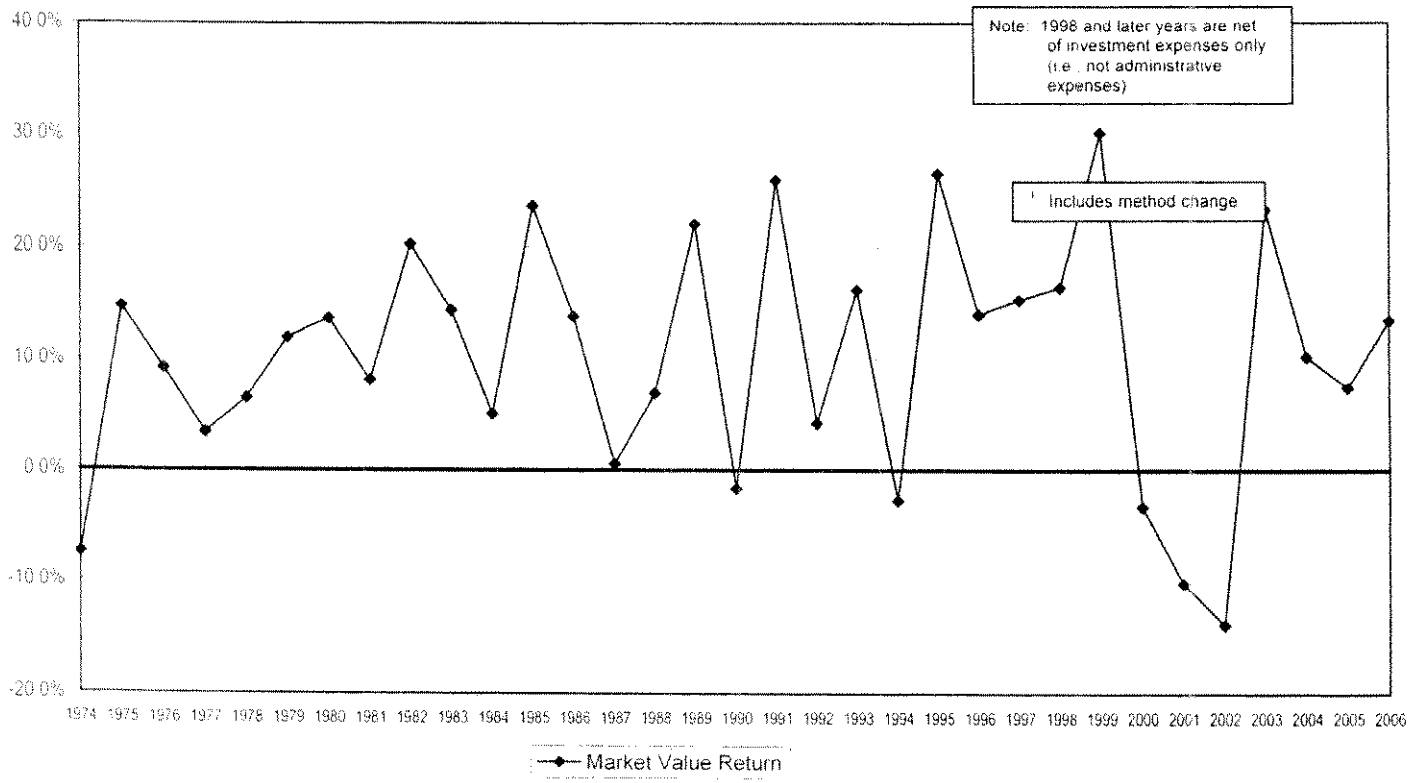
E: HEI RETIREMENT PLAN: Investment Return (net of expenses)

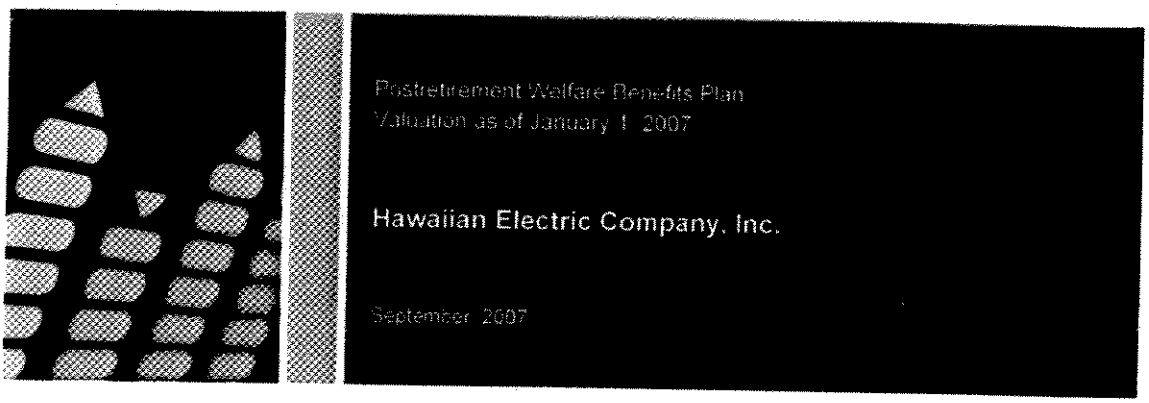
Plan Year	Market Value	Actuarial Valuation Value	Market Related Value
1974	-7.47 %	4.74 %	%
1975	14.69	4.83	
1976	9.18	-1.54	
1977	3.42	5.12	
1978	6.47	6.75	
1979	11.91	6.97	
1980	13.61	12.31	
1981	8.1	11.63	
1982	20.27	10.6	
1983	14.32	15.06	
1984	5.06	5.87	
1985	23.65	13.77	
1986	13.78	19.44	
1987	0.55	13.15	3.17
1988	6.89	0.58	4.34
1989	22	9.35	6.32
1990	-1.67	0.78	3.42
1991	25.93	13.48	8.81
1992	4.2	23.51 [1]	12.06
1993	16.16	11.62	27.58 [1]
1994	-2.77	11.27	10.49
1995	26.47	8.96	7.6
1996	13.92	11.27	13.06
1997	15.23	13.49	14.09
1998	16.38	15.03	15.23
1999	30.1	25.19	28.31
2000	-3.32	15.03	11.85
2001	-10.26	13.45	5.04
2002	-13.9	-14.69	-14.52
2003	23.3	2.29 [1]	22.89
2004	10.13	8.67	2.58
2005	7.38	8.66	0.69
2006	13.32	9.54	5.97
Latest 5 Year Average	7.31	2.45	2.83
Latest 10 Year Average	7.97	9.18	8.58
All Years Average	9.68	9.33	9.03

Note: 1998 and later years are net of investment expenses only (i.e., not administrative expenses)

[1] Includes method change

E: HEI RETIREMENT PLAN: Investment Return (net of expenses) (cont.)





Postretirement Welfare Benefits Plan
For Employees of Hawaiian Electric
Company, Inc. and Participating
Employers

Information on companies other than HECO has been deleted.

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Worldwide

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SECTION I

EXECUTIVE SUMMARY

Section I: Executive Summary

Background

This report, prepared at the request of Hawaiian Electric Industries, Inc., presents the results of our valuation to determine contributions for the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers.

Employers participating in the plan are:

- Hawaiian Electric Company, Inc. (HECO)
- Hawaii Electric Light Company, Inc. (HELCO)
- Maui Electric Company, Limited (MECO)
- Hawaiian Electric Industries, Inc. (HEI)

The results of the valuation are based on participant data and plan premiums as of January 1, 2007 and trust fund assets as of December 31, 2006.

Funding Postretirement Benefits

The following postretirement benefits are included in the valuation:

- Medical plans
- Vision plan
- Dental plan
- Reimbursement of Medicare Part B premiums
- Group life insurance

The benefits provided by the plan are funded through three vehicles: a VEBA for bargaining unit employees, a VEBA for nonbargaining (or "merit") employees, and a 401(h) account, which is a separate account in the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries.

Generally, deductible contributions to VEBAs are limited to current health care costs (not including future increases in benefits due to health care cost trending). However, there are no such limits for bargained VEBAs. Thus, the full postretirement benefits for bargaining employees, including future health care cost increases, are included in the bargaining VEBA. The VEBA for nonbargaining employees includes life insurance and health care benefits based on current benefit costs to 1995. Future health care cost increases after 1995 for nonbargaining employees are funded through the 401(h) account.

A summary of 2007 contributions, both in dollar amounts and as a percentage of covered payroll, is shown below:

Actuarially Determined Contributions

	HECO	HELCO	MECO	HEI	Total
BU VEBA Percent of Pay	$ 0 0.0%				$ 0 0.0%
NBU VEBA Percent of Pay	$ 3,367,406 3.4%				$ 4,403,082 3.0%
401(h) Account Percent of Pay	$ 620,029 0.6%				$ 697,766 0.5%
Total Percent of Pay	$ 3,987,435 4.0%				$ 5,100,848 3.5%

Maximum Deductible Contributions

	HECO	HELCO	MECO	HEI	Total
BU VEBA[1]	$ 0				$ 0
NBU VEBA	3,367,406				4,403,082
401(h) Account[2]	620,029				697,766
Total	$ 3,987,435				$ 5,100,848

Key Employees

Contributions for key employees must be treated as annual additions to defined contribution plans under the contribution limitations of Section 415(c) of the Internal Revenue Code. Contributions for each key employee must be maintained in a separate account and benefits for key employees may be paid only from their own accounts.

[1] Equal to the unfunded actuarial present value of future benefits per J. Thomas Maloney, plan attorney, in his memo dated August 1, 1996.

[2] The maximum deductible contribution for the 401(h) account is the lesser of the actuarially determined contribution and the limitation determined from the amount of normal cost contributions to the underlying retirement plan (the "subordination" limit) which HEI is tracking.

* * * * * * * *

In preparing this valuation, we have relied upon information and data provided to us by Hawaiian Electric Industries, Inc. and other persons or organizations designated by Hawaiian Electric Industries, Inc. An audit of the financial and participant data provided was not performed, but we have checked the data for reasonableness as appropriate based on the purpose of the valuation. We have relied on all the information provided, including plan provisions and asset information, as complete and accurate.

This report should not be distributed to others outside Hawaiian Electric Industries, Inc., Hawaiian Electric Industries, Inc.'s retirement committee, and Hawaiian Electric Industries, Inc.'s auditors and should not be relied upon by any other person without prior written consent from Watson Wyatt Worldwide.

The valuation summarized in this report involves actuarial calculations that require assumptions about future events. Hawaiian Electric Industries, Inc. is responsible for the selection of assumptions, actuarial cost method and asset valuation method. We believe that the assumptions and methods used in this report are reasonable and appropriate for the purposes for which they have been used.

The undersigned consultants of Watson Wyatt Worldwide with actuarial credentials meet the Qualification Standards of American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between Hawaiian Electric Industries, Inc. and Watson Wyatt Worldwide that impacts our objectivity.

We would be pleased to review the report with you and answer any questions you may have.

Prepared by:

WATSON WYATT WORLDWIDE

Douglas Lum
Consultant

Leonard Smothermon, A.S.A.
Consulting Actuary

Stephen Carlson, F.S.A.
Actuary

SECTION II

FINANCIAL ACCOUNTING

Section II: Financial Accounting under SFAS 106

		HECO	HELCO	MECO	HEI	Total
(1)	Accumulated Postretirement Benefit Obligation (APBO) at December 31, 2006:	$ 112,645,709				$ 163,291,564
(2)	Changes in Accumulated Postretirement Benefit Obligation:					
	a. APBO at January 1, 2006	111,779,194				161,603,266
	b. Plan amendments	0				0
	c. Changes in the nature of the plan	0				0
	d. Changes in actuarial assumptions	(2,816,696)				(4,027,285)
	e. Benefits earned	2,754,985				4,011,581
	f. Increase for interest accrual	6,273,623				9,080,124
	g. Benefits paid	(5,345,397)				(7,376,122)
	h. APBO at December 31, 2006	112,645,709				163,291,564
	i. Actuarial (gain)/loss, assumption change	(3,143,922)				(4,501,543)
	j. APBO at January 1, 2007	109,501,787				158,790,021

(3) Date of Evaluation of Postretirement Benefit Obligation: The obligation was determined as of January 1, 2006, rolled forward to December 31, 2006, and then recalculated at January 1, 2007

(4) Actuarial Cost Method: Projected unit credit – attribute to first full eligibility.

(5) Accumulated Postretirement Benefit Obligation: The postretirement benefit obligation was determined under Statement of Position 01-2 based on a 6.00% interest rate (5.75% previously).

(6) Health Care Cost Trend Rate:

Medical - 10% for 2007 grading down to 5% over 5 years (10% for 2006 grading down to 5% previously)
Dental - 5%
Vision - 4%

If the health care cost trend rates increased by one percentage point in each year, it would increase the obligation as of December 31, 2006 by approximately $3.6 million.

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SECTION III

PLAN ASSETS

Section III: Plan Assets

Market Value as of January 1, 2007

	HECO	HELCO	MECO	HEI	Total
• BU VEBA	$ 58,376,574				$ 84,094,732
• NBU VEBA	16,868,279				24,373,405
• 401(h) Account	17,281,975				27,362,497
Total Market Value as of 1/1/2007	$ 92,526,828				$ 135,830,634

Valuation Value as of January 1, 2007

	HECO	HELCO	MECO	HEI	Total
• BU VEBA	$ 54,475,880				$ 78,475,564
• NBU VEBA	15,110,378				21,833,368
• 401(h) Account	16,158,903				25,584,340
Total Valuation Value as of 1/1/2007	$ 85,745,161				$ 125,893,272

Historical Return on Plan Assets

Plan Year End	Market Value	Valuation Value
12/31/2006	13.22%	6.48%
12/31/2005	6.95	2.02
12/31/2004	10.66	(2.68)
12/31/2003	25.27	(2.16)
12/31/2002	(15.88)	4.52
12/31/2001	(11.18)	12.02
12/31/2000	(5.63)	19.82
12/31/1999	35.64	11.82
12/31/1998	13.53	10.76
12/31/1997	14.04	8.39
12/31/1996	11.29	7.54
5-Year Average	7.14%	1.57%
10-Year Average	7.59	6.90
All Years Average	7.92	6.95

Determination of Actuarial Valuation Value – BU VEBA

Gain or Loss for 2006

(1)	Market Value on 12/31/2005	$ 77,554,454
(2)	Contributions	450,001
(3)	Weighted Contributions	337,501
(4)	Benefit Payments	(3,870,696)
(5)	Weighted Benefit Payments	(1,935,348)
(6)	Administrative Expenses	(35,680)
(7)	Weighted Administrative Expenses	(17,840)
(8)	Expected Income at 8.5%	6,454,795
(9)	Expected Market Value on 12/31/2006: (1) + (2) + (4) + (6) + (8)	80,552,874
(10)	Actual Market Value on 12/31/2006	84,094,732
(11)	Gain/(Loss) for Year: (10) – (9)	3,541,858

Unrecognized Portion of Gains and Losses

Year Ended December 31	Gain/(Loss)	Percent Gain/(Loss)	Percent Unrecognized	Unrecognized Gain/(Loss)
2003	$ 9,059,881	75	25	$ 2,264,970
2004	1,494,663	50	50	747,332
2005	(1,246,656)	25	75	(934,992)
2006	3,541,858	0	100	3,541,858
Total Unrecognized Gain/(Loss):				$ 5,619,168

Valuation Assets

	HECO	HELCO	MECO	HEI	Total
(1) Market Value on 12/31/2006	$ 58,376,574				$ 84,094,732
(2) Unrecognized Gain/(Loss)	3,900,694				5,619,168
(3) Valuation Assets: (1) – (2)	$ 54,475,880				$ 78,475,564

Determination of Actuarial Valuation Value – NBU VEBA

Gain or Loss for 2006

(1)	Market Value on 12/31/2005	$ 17,692,205
(2)	Contributions	7,645,761
(3)	Weighted Contributions	2,893,726
(4)	Benefit Payments	(2,445,255)
(5)	Weighted Benefit Payments	(1,222,628)
(6)	Administrative Expenses	(1,038,969)
(7)	Weighted Administrative Expenses	(519,485)
(8)	Expected Income at 4.75%	895,096
(9)	Expected Market Value on 12/31/2006: (1) + (2) + (4) + (6) + (8)	22,749,138
(10)	Actual Market Value on 12/31/2006	24,373,405
(11)	Gain/(Loss) for Year: (10) – (9)	1,624,267

Unrecognized Portion of Gains and Losses

Year Ended December 31	Gain/(Loss)	Percent Gain/(Loss)	Percent Unrecognized	Unrecognized Gain/(Loss)
2003	$ 1,388,411	75	25	$ 347,103
2004	655,226	50	50	327,613
2005	321,405	25	75	241,054
2006	1,624,267	0	100	1,624,267
Total Unrecognized Gain/(Loss)				$ 2,540,037

Valuation Assets

	HECO	HELCO	MECO	HEI	Total
(1) Market Value on 12/31/2006	$ 16,868,279				$ 24,373,405
(2) Unrecognized Gain/(Loss)	1,757,901				2,540,037
(3) Valuation Assets: (1) – (2)	$ 15,110,378				$ 21,833,368

Determination of Actuarial Valuation Value – 401(h) Account

Gain or Loss for 2006

(1)	Market Value on 12/31/2005	$ 24,362,551
(2)	Contributions	874,667
(3)	Weighted Contributions	299,064
(4)	Benefit Payments	(1,060,171)
(5)	Weighted Benefit Payments	(530,086)
(6)	Administrative Expenses	(20,581)
(7)	Weighted Administrative Expenses	(10,291)
(8)	Expected Income at 8.5%	2,050,305
(9)	Expected Market Value on 12/31/2006 (1) + (2) + (4) + (6) + (8)	26,206,771
(10)	Actual Market Value on 12/31/2006	27,362,497
(11)	Gain/(Loss) for Year: (10) – (9)	1,155,726

Unrecognized Portion of Gains and Losses

Year Ended December 31	Gain/(Loss)	Percent Gain/(Loss)	Percent Unrecognized	Unrecognized Gain/(Loss)
2003	$ 2,526,565	75	25	$ 631,641
2004	343,667	50	50	171,834
2005	(241,392)	25	75	(181,044)
2006	1,155,726	0	100	1,155,726
Total Unrecognized Gain/(Loss):				$ 1,778,157

Valuation Assets

	HECO	HELCO	MECO	HEI	Total
(1) Market Value on 12/31/2006	$ 17,281,975				$ 27,362,497
(2) Unrecognized Gain/(Loss)	1,123,072				1,778,157
(3) Adjusted Assets: (1) – (2)	16,158,903				25,584,340
(4) Accrued Contributions	0				0
(5) Valuation Assets: (3) + (4)	$ 16,158,903				$ 25,584,340

SECTION IV

CONTRIBUTIONS AND LIABILITIES

Section IV: Contributions and Liabilities

	HECO	HELCO	MECO	HEI	Total
Entry Age Normal Cost Method Actuarial Accrued Liability on 1/1/2007					
• BU VEBA	$ 43,966,922				$ 67,274,390
• NBU VEBA	33,374,289				45,362,988
• 401(h) Account	19,268,632				26,423,231
Total	96,609,843				139,060,609
Entry Age Normal Cost Method Normal Cost on 1/1/2007					
• BU VEBA	$ 545,619				$ 933,320
• NBU VEBA	832,686				1,130,263
• 401(h) Account	366,658				505,951
Total	1,744,963				2,569,534
Administrative Expense Assumption					
• BU VEBA	$ 17,700				$ 25,000
• NBU VEBA	14,900				25,000
• 401(h) Account	17,600				25,000
Total	50,200				75,000
Present Value of Future Benefits on 1/1/2007					
• BU VEBA	$ 47,599,224				$ 73,300,343
• NBU VEBA	39,061,999				53,139,421
• 401(h) Account	21,399,716				29,371,400
Total	108,060,939				155,811,164
Valuation Value of Assets on 1/1/2007					
• BU VEBA	$ 54,475,880				$ 78,475,564
• NBU VEBA	15,110,378				21,833,368
• 401(h) Account	16,158,903				25,584,340
Total	85,745,161				125,893,272
Market Value of Assets on 1/1/2007					
• BU VEBA	$ 58,376,574				$ 84,094,732
• NBU VEBA	16,868,279				24,373,405
• 401(h) Account	17,281,975				27,362,497
Total	92,526,828				135,830,634

	HECO	HELCO	MECO	HEI	Total
Actuarially Determined Contributions					
▪ **BU VEBA**					
Contribution on 1/1/2007	$ 0				$ 0
One-half Year's Interest at 8.5%	0				0
Contribution for 2007	0				0
▪ **NBU VEBA**					
Contribution on 1/1/2007	$ 3,289,285				$ 4,300,934
One-half Year's Interest at 4.75%	78,121				102,148
Contribution for 2007	3,367,406				4,403,082
▪ **401(h) Account**					
Contribution on 1/1/2007	$ 571,455				$ 643,102
Full Year's Interest at 8.5%	48,574				54,664
Contribution for 2007	620,029				697,766
▪ **Total**	3,987,435				5,100,848
Maximum Deductible Contributions					
BU VEBA[1]	$ 0				$ 0
NBU VEBA[2]	3,367,406				4,403,082
401(h) Account[3]	620,029				697,766
Total	3,987,435				5,100,848

[1] Equals present value of future benefits minus valuation value of assets.
[2] Equals actuarially determined contribution.
[3] Equals the lesser of the actuarially determined contribution and the limitation determined from the amount of normal cost contributions to the underlying retirement plan (the "subordination" limit), which HEI is tracking.

SECTION V

BASIC DATA

Section V: Basic Data

Source of Data

The participant data used in the calculations was supplied by Hawaiian Electric Company, Inc. Included were computer files providing the active data and a retiree file showing plan coverages and other relevant information. Hawaiian Electric Company also provided premium information for the various health benefits.

Basic Participant Data

A summary of the basic participant data is shown below.

		1/1/2006	1/1/2007
(1)	Number of Covered Employees		
	(a) Active Employees		
	• BU	1,139	1,168
	• NBU	925	918
	• Total	2,064	2,086
	(b) Retirees	1,302	1,340
	(c) Beneficiaries of Deceased Retirees	42	45
	(d) Disabled Employees on LTD	10	10
	(e) Total	3,418	3,481
(2)	Approximate Annual Base Payroll	$ 140,047,127	$ 144,879,096
(3)	Averages for Active Employees		
	(a) Years of Past Service	13.53	13.36
	(b) Attained Age	45.15	45.29
	(c) Retirement Age	59.25	59.14
(4)	Retiree Averages		
	(a) Retirement Age	58.30	58.18
	(b) Attained Age	69.30	69.34

Basic Data by Participating Company as of January 1, 2007

Basic Data	HECO	HELCO	MECO	HEI	Total
(1) Number of Covered Participants					
(a) Active Employees					
BU	737				1,168
NBU	684				918
Total	1,421				2,086
(b) Retirees	971				1,340
(c) Beneficiaries of Deceased Retirees	34				45
(d) Disableds on LTD	7				10
(e) Total	2,433				3,481
(2) Approximate Annual Base Payroll	$ 98,949,608				$ 144,879,096
(3) Averages for Active Employees					
(a) Years of Past Service	13.67				13.36
(b) Attained Age	45.42				45.29
(c) Retirement Age	59.20				59.14
(4) Retiree Averages					
(a) Retirement Age	58.08				58.18
(b) Attained Age	70.18				69.34

Basic Premium Data (Monthly)

	1/1/2005	1/1/2006	1/1/2007
(1) Medical Plans – Retirees Under 65			
(a) HMSA – Preferred Provider Plan			
- single	$ 342.72	$ 323.60	$ 349.73
- 2 party	686.23	648.01	700.28
(b) HMSA – Health Plan Hawaii Plus			
- Single	463.84	448.91	500.46
- 2 party	928.81	899.00	1,002.22
(c) Kaiser			
- single	450.53	464.52	455.96
2 party	900.06	930.04	911.92
(2) Senior Plans (per capita) – 65 and Over			
(a) HMSA 65C+	92.00	89.90	86.80
(b) Kaiser Senior	97.60	122.52	130.00
(3) Dental Plan (composite)	63.65	65.93	63.82
(4) Vision Plan (composite)	10.38	10.85	10.85
(5) Senior Drug Plan (per capita)	129.31	109.43	120.78

SECTION VI

SUMMARY OF PLAN

Section VI: Summary of Plan Benefits

(1) Medical Benefits

(a) Eligibility

Retirement after attaining age 50 with 5 years of service and 65 points (points equals age plus service) or attainment of age 55 with 5 years of service. Beginning January 1, 1994, the plan provides the following percentage of the medical plan premiums described below for the retiree and spouse, to the extent the spouse does not have comparable coverage available from a former employer, based upon the retiree's years of service at retirement:

Years of Service	Percentage
Less than 6	0%
6 - 9	25
10 - 14	50
15 - 19	75
20 and Over	100

Employees with at least 11 years of service as of December 31, 1993 shall be grandfathered at 100%.

For retirements between 1/1/92 and 12/31/93, the following percentages apply:

Years of Service	Percentage
Less than 5	0%
6 - 10	50
11 and Over	100

The percentage for retirements prior to 1/1/92 is 100%.

For employees hired after 12/31/98, the following percentages apply:

Years of Service	Pre-Medicare Percentage	Post-Medicare Percentage
N/A	50%	100%

(b) Benefits

The plan provides medical coverage for eligible retirees, their eligible spouses, and unmarried dependent children under age 19. Several alternative plans are available. Upon attainment of age 65, the plan provides a Medicare supplement.

Benefits for retirees continue for their lifetimes. Benefits for eligible dependents or spouses continue for two years following the death of the retiree.

(2) Vision Benefits

(a) Eligibility — Same as (1)(a) above.

(b) Benefits — The plan provides vision coverage for eligible retirees, their eligible spouses, and unmarried dependent children under the age of 19 (currently Vision Service Plan).

Benefits for retirees continue for their lifetimes. Benefits for eligible dependents or spouses continue for two years following the death of the retiree.

(3) Dental Benefits

(a) Eligibility — Same as (1)(a) above.

(b) Benefits — The plan provides dental coverage for eligible retirees, their eligible spouses, and unmarried dependent children under the age of 19 (currently through Hawaii Dental Service).

Benefits for retirees continue for their lifetimes. Benefits for eligible dependents or spouses continue for two years following the death of the retiree.

(4) Maximum Company Contributions — For employees retiring after 12/31/1998, aggregate Company-paid premium amounts associated with benefits (1), (2), and (3), will be limited to the following maximum annual amounts:

	Maximum Annual Company-Paid Premiums	
	Hired Before 1/1/1999	Hired After 12/31/1998
Under 65		
▪ Retiree, Spouse, and Dependents	$ 15,000	$ 10,000
▪ Single Retiree or Single Spouse	7,500	5,000

	Maximum Annual Company-Paid Premiums	
	Hired Before 1/1/1999	Hired After 12/31/1998
Over 65		
• Retiree and Spouse (per individual)	3,000	2,500*

* Includes drug

(5) Drug Benefits

(a) Eligibility

Retirement after attaining age 50 with 5 years of service and 65 points (points equals age plus service) or attainment of age 55 with 5 years of service. For employees retiring after 12/31/1998, dental and vision coverages terminate upon eligibility for Medicare and are replaced by drug coverage with the following limits:

Years of Service	Company-Paid Percent of Premium	Maximum Company-Paid Premium*
Less than 6	0%	$ 0
6 – 9	25	400
10 – 14	50	800
15 – 19	75	1,200
20 and over	100	1,600

*Applies to employee and spouse separately.

For employees hired after 12/31/1998, the maximum shown in (4) above applies to the combined medical and drug premiums.

(b) Benefits

The plan provides drug coverage for eligible retirees and their eligible spouses (currently through HMSA).

Benefits for retirees continue for their lifetimes. Benefits for eligible spouses continue for two years following the death of the retiree.

(6) Group Life Insurance

(a) Eligibility

Retirement after attainment of age 50 with 5 years of service and 65 points or after attainment of age 55 with 5 years of service.

(b)	Benefits	A benefit of $20,000 ($15,000 for retirement between 11/1/1981 and 12/31/1993, $10,000 for retirement between 11/1/1977 and 10/31/1981, and smaller amounts for retirement prior to 11/1/1977) is paid to the retiree's beneficiary upon the retiree's death. Spouses and dependents are not covered under the life insurance program.
(7)	Medicare Part B Premiums	
(a)	Eligibility	Retirement after attainment of age 50 with 5 years of service and 65 points or after attainment of age 55 with 5 years of service.
(b)	Benefits	The plan reimburses the eligible retiree and his eligible spouse in an amount up to $24.80 per month, per individual, for Medicare Part B premiums. Benefits for retirees start at age 65 (or at retirement, if later) and continue for their lifetimes. Benefits for spouses start at the spouses' age 65 and continue for two years following the death of the retiree.

Benefits Included in VEBAs and 401(h) Account

The benefits provided by the plan are funded through three vehicles: a VEBA for bargaining unit employees, a VEBA for nonbargaining (or "merit") employees, and a 401(h) account, which is a separate account in the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries.

Because the 401(h) account funding limits are rather low (limited to one third of the retirement plan normal cost), the benefits are funded through the VEBAs to the extent possible. The benefits which cannot be funded through the VEBAs are then funded through the 401(h) account.

Generally, deductible contributions to VEBAs are limited to current health care costs (not including future increases in benefits due to health care cost trending). However there are no such limits for bargained VEBAs. Thus, the full postretirement benefits for bargaining employees, including future health care cost increases, are included in the bargaining VEBA. The VEBA for nonbargaining employees includes life insurance and health care benefits based on current benefit costs. Therefore, the future benefit increases above current costs for nonbargaining employees are funded through the 401(h) account.

SECTION VII

ACTUARIAL METHODS AND ASSUMPTIONS

Section VII: Actuarial Methods and Assumptions

Actuarial Cost Method

The actuarial cost method used in valuing a benefit plan provides for the funding or expensing of benefit plan costs on an orderly basis. It is the actuarial cost method, which assigns the costs of the plan to the years of an employee's service during which benefits are to be funded.

The entry age normal (level dollar) actuarial cost method was used in the valuation. Under this method, the contributions are the sum of (1) the actuarial present value of benefits attributable to the current year's service (the normal cost) and (2) an amortization of the unfunded actuarial present value of benefits attributable to past service (the unfunded actuarial accrued liability).

A participant's current service benefit is the amount resulting from an even spreading of his benefits over his service, calculated from his plan entry date. His benefit attributable to past service is equal to an accumulation of his current service benefits for all years since entry into the plan.

Asset Valuation Method

The asset valuation method determines the value of assets recognized at any valuation date for purposes of determining the range of contributions to the plan. Generally, asset valuation methods tend to smooth wide market fluctuations and, therefore, recognize the growth of assets on a more orderly basis.

The asset valuation method recognizes the difference between the actual market value of assets and the expected market value of assets as of the valuation date over a five-year period; 0% in the first year and 25% in each of the next four years

Assumptions Related to Plan Benefits

Development of Baseline Health Care Costs

Claims costs were based on a weighted average of 2005, 2006, and 2007 composite premiums (with trending applied to prior years) to estimate net 2007 claims costs. The annual claims costs developed for the 2007 plan year are:

HMSA: The 2007 claims cost was $7,848 (family composite) under age 65 and $1,188 (per capita) over age 65.

The claims costs below age 65 were age related because claims normally increase as participants age. We assumed increases of 1.5% per year below age 45 and 4% per year from age 45 to age 65 (does not include medical trend) for HMSA benefits where premiums are not community rated. Premiums are community rated above age 65, and thus were not age rated.

The resulting claims costs at age 65 are:

2007 HMSA Claims Cost at Age 65		
	Current Retirees	Current Actives*
Before Medicare Eligibility (family composite)	$ 9,548	$ 9,825
After Medicare Eligibility (per capita)	1,188	1,188

* The plan provides benefits only after retirement. The higher cost for actives is due to their pattern of medical plan elections and the marital status assumption.

Kaiser: The 2007 claims cost was $6,060 (single) or $12,610 (family composite) before age 65 and $1,188 (per capita) for age 65 and over, based on 2007 composite community rated premiums.

Dental: The 2007 claims cost was $816 (composite).

Vision: The 2007 claims cost was $132 (composite).

Health Care Cost Trend Rates

Assumed rates by which health care costs are expected to increase annually:

Medical: 10.0% for 2007, grading down to 5% over 5 years.
Dental: 5.0% per year
Vision: 4.0% per year

Medicare Part D Subsidies

Federal subsidies provided under Medicare Part D are treated as negative benefit payments, reducing both the normal cost and the actuarial accrued liability. Subsidies are assumed to be available for years 2007-2016. The average annual subsidy is assumed to be $608 per retiree for 2007, increasing in future years according to the assumed medical trend rates.

Other Actuarial Assumptions

(1) Interest Rate:

BU VEBA	8.50%
NBU VEBA	4.75%
401(h) Account	8.50%

The 4.75% interest rate used for the Non-Bargaining group VEBA reflects investment return after taxes.

(2) Salary Increases: Not applicable.

(3) Mortality: The RP-2000 Mortality Table projected to 2007 with separate rates for males and females.

(4) Withdrawal: The following schedule shows representative rates at selected ages.

Age	Rates Males	Rates Females
20	7.4%	6.3%
25	4.9	3.7
30	3.4	2.5
35	2.4	1.7
40	1.3	1.2
45	0.7	0.7
50	0.0	0.4
55 and over	0.0	0.0

(5) Retirement Age: The following schedule shows the assumed rates of retirement.

Age	Rate
Below 50	0%
50	2
51	2
52	2
53	2
54	4
55	15
56	15
57	15
58	15
59	20
60	20
61	20
62	35
63	20
64	20
65	50
66	50
67	50
68 and over	100

(6) Marital Status: 79% of male participants and 66% of female participants are assumed to be married, with female spouses three years younger than male spouses.

(7) Administrative Expenses (not including investment-related expenses)

BU VEBA	$ 25,000 per year
NBU VEBA	25,000 per year
401(h) Account	25,000 per year

BENEFIT AGREEMENT

by and between

HAWAIIAN ELECTRIC COMPANY, INC.

HAWAII ELECTRIC LIGHT COMPANY, INC.

MAUI ELECTRIC COMPANY, LTD.

and

LOCAL 1260

of the

**INTERNATIONAL BROTHERHOOD
OF ELECTRICAL WORKERS
AFL-CIO**

1998 - 2007

Honolulu, Hawaii

Effective Date: November 1, 2003
Terminates: October 31, 2007

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BENEFIT AGREEMENT

THIS BENEFIT AGREEMENT by and between **Hawaiian Electric Company, Inc.**, **Hawaii Electric Light Company, Inc.**, and **Maui Electric Company, Ltd.**, Hawaii Corporations, hereinafter called the "**Companies**", and **LOCAL UNION 1260** of the **International Brotherhood of Electrical Workers**, **AFL-CIO**, hereinafter called the "**Union**".

WITNESSETH:

SECTION 1

DURATION

This agreement is effective November 1, 2003 and shall remain in effect until October 31, 2007. It shall be deemed renewed from year to year unless either party, not less than sixty days nor more than seventy-five days prior to the expiration date, gives notice to the other party of its desire to amend or terminate the agreement.

In the event such notice is given, and only in such event, negotiations for a new agreement shall commence within ten days after the date on which the other party received such notice.

SECTION 2

MEDICAL PLANS

Medical plans will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefit Plan. The Companies will provide regular full-time employees, their spouses, and unmarried dependent children under the age of 19 or under the age of 25, if full-time students, medical plan coverage under one of the following plans ("medical plans"), subject to the membership requirements of the Collective Bargaining Agreement:

Medical plans prior to January 1, 2005, are provided in the Benefit Agreement effective November 1, 1998, to October 31, 2000, as amended effective November 1, 2000, through October 31, 2003.

Effective January 1, 2005:

(1) HMSA Preferred Provider Plan ("PPP") with coverage at 90% of eligible charges with $50 per person/$150 per family annual deductible*, $2,500 per person/$7,500 per family calendar year maximum out-of-pocket limit, and $1,000,000 maximum lifetime benefit.

(2) HMSA Health Plan Hawaii Plus Plan ("HPH Plus") with $12.00 per visit co-payment, and $1,500 per person/$4,500 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

(3) Kaiser Permanente Group Plan E ("Kaiser") with $12.00 per visit co-payment, $12.00 per dept. per day lab/x-ray services co-payment and $1,500 per person/$4,500 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

Effective January 1, 2006:

(1) HMSA PPP with coverage at 90% or eligible charges with $100 per person/$300 per family annual deductible*, $2,500 per person/$7,500 per family calendar year maximum out-of-pocket limit, and $1,000,000 maximum lifetime benefit.

(2) HMSA HPH Plus with $15.00 per visit co-payment, $50.00 per hospital admission co-payment and $1,500 per person/$4,500 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

(3) Kaiser with $15.00 per visit co-payment, $15.00 per dept. per day lab/x-ray services co-payment, $50.00 per hospital admission co-payment and $1,500 per person/$4,500 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

Effective January 1, 2007:

(1) HMSA PPP with coverage at 80% of eligible charges with $100 annual deductible* for other services only, $3,000 per person/$9,000 per family calendar year maximum out-of-pocket limit, and $1,000,000 maximum lifetime benefit.

(2) HMSA HPH Plus with $18.00 per visit co-payment, $50.00 per hospital admission co-payment and $1,750 per person/$5,250 per family calendar year maximum out-of-pocket limit, with no lifetime maximum.

(3) Kaiser with $18.00 per visit co-payment $18.00 per dept. per day lab/x-ray services co-payment, $50.00 per hospital admission co-payment and $1,750 per person/$5,250 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

Effective January 1, 2008:

(1) HMSA PPP – same as prior year.

(2) HMSA HPH Plus with $20.00 per visit co-payment, $100 per hospital admission co-payment and $1,750 per person/$5,250 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

(3) Kaiser with $20.00 per visit co-payment, $20.00 per dept. per day lab/x-ray services co-payment, $100 per hospital admission co-payment and $1,750 per person/$5,250 per family calendar year maximum out-of-pocket limit with no lifetime maximum.

* Deductible does not apply to well-child care and preventive services such as PSA, pap smear and mammography.

Plan provisions are included in the Summary Plan Description and HMSA and Kaiser brochures.

An employee will be eligible for coverage on the first of the month coincident with or following the date he/she becomes a regular full-time employee.

The Companies will provide probationary employees, their spouses, and unmarried dependent children under the age of 19 or under the age of 25, if full-time students, coverage under the HMSA HPH Plus ((2) above).

A probationary employee will be eligible for coverage on the first of the month coincident with or following the employee's hire date. Probationary employees electing coverage are required to contribute the following amounts as applicable:

	Monthly Contribution			
Coverage	2005	2006	2007	2008
Single	$12.00	$13.00		$14.00
$15.00				
Single Parent	24.00	26.00	28.00	30.00
Couple	36.00	39.00	42.00	45.00
Family	48.00	52.00	56.00	60.00

Upon retirement, medical plan coverage will be provided under the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers. Regular full-time employees who terminate due to retirement after qualifying for a pension benefit under the Retirement Plan (Section 6), their eligible spouses and eligible dependents will be provided coverage in one of the medical plans listed above ((1),(2),(3)). Spouses are eligible for coverage by the health plans provided the spouse does not have comparable coverage available from his/her employer or former employer. At the time the eligible retiree and his/her eligible spouse reach Medicare age, medical plan coverage will be provided by one of the following Medicare supplement plans:

(4) HMSA 65-C Plus Plan

(5) Kaiser Senior Advantage Plan

The Companies will reimburse the eligible retiree and eligible spouse each up to $24.80 a month for Medicare Part B premiums paid by the retiree and spouse.

Upon the death of an eligible employee or eligible retiree, coverage under the medical plans ((1),(2),(3),(4),(5)) for eligible dependents will continue for two years.

Upon retirement, the Companies will contribute towards health plan (medical/drug, dental and vision) premiums for eligible employees, their eligible spouses and eligible dependents based on the employee's years of service at retirement as follows:

Yrs. of Service at Retirement	Co. Contribution % of Health Plan Premium
0 - 5	0%
6 - 9	25%
10 – 14	50%
15 – 19	75%
20+	100%

Table 1

The Companies' contribution for eligible employees who had at least 11 years of service as of December 31, 1993, will be 100% of health plan premiums.

For eligible employees who were hired prior to January 1, 1999, and who retire on or after January 1, 1999, the Companies' annual contribution towards health plan premiums upon retirement will be based on Table 1 above, subject to the following maximum annual limits:

	Maximum Annual Co. Contribution
Retiree, spouse & dependents (Not covered by Medicare)	$15,000 (medical/drug, dental, vision)
Single retiree or single spouse (Not covered by Medicare)	$ 7,500 (medical/drug, dental, vision)
Single retiree or spouse (Covered by Medicare)	$ 3,000 (medical)

Table 1A

For eligible employees who are hired on or after January 1, 1999, and subsequently retire, the Companies' annual contribution towards health plan premiums upon retirement will be based on the following table and maximum annual limits:

	Co.Contribution % of Health Plan Premium	Maximum Annual Company Contribution
Retiree, spouse & dependents (Not covered by Medicare)	50%	$10,000 (medical/drug, dental, vision)
Single retiree or single spouse (Not covered by Medicare)	50%	$5,000 (medical/drug, dental, vision)
Single retiree or spouse (Covered by Medicare)	100%	$ 2,500 (medical/drug)

Table 2

SECTION 3

DRUG PLAN

Drug coverage will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits Plan. The Companies will provide regular full-time employees, their spouses and dependents that are covered under a medical plan, coverage under a drug rider (HMSA, Kaiser).

Drug riders prior to January 1, 2005, are provided in the Benefit Agreement effective November 1, 1998, to October 31, 2000, as amended effective November 1, 2000, through October 31, 2003.

Plan provisions are included in the Summary Plan Description and HMSA and Kaiser brochures.

The drug rider for the HMSA PPP and HPH Plus medical plans will be the HMSA Point of Service drug rider (171) modified as follows:

> Effective January 1, 2005, to provide pre-paid co-payments of $7.00 for generic, $14.00 for preferred brand name, and 20% of eligible charge for non-preferred brand name drugs. $14.00 for generic and $28.00 for brand name drugs through mail order (90 day supply);
>
> Effective January 1, 2006, to provide pre-paid co-payments of $10.00 for generic, $20.00 for preferred brand name, and 25% of eligible charge for non-preferred brand name drugs. $20.00 for generic and $40.00 for brand name drugs through mail order (90 day supply);
>
> Effective January 1, 2007 and January 1, 2008, to provide pre-paid co-payments of $12.00 for generic, $24.00 for preferred brand name, and 30% of eligible charge for non-preferred brand name drugs. $24.00 for generic and $48.00 for brand name drugs through mail order (90 day supply).

The drug rider for the Kaiser Plan will provide pre-paid co-payments as follows:

> Effective January 1, 2005 to provide pre-paid co-payments of $10.00 and $20.00 through mail order (90 day supply);
>
> Effective January 1, 2006 to provide pre-paid co-payments of $12.00 and $24.00 through mail order (90 day supply);

Effective January 1, 2007 and January 1, 2008 to provide pre-paid co-payments of $14.00 and $28.00 through mail order (90 day supply).

Upon retirement, drug coverage will be provided under the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers. Employees, their spouses and dependents that are covered under a medical plan upon retirement, will be covered under the appropriate drug plan (HMSA, Kaiser), until Medicare age.

Upon the death of an eligible employee or eligible retiree, coverage under the drug rider for eligible dependents will continue for two years or until Medicare age, if earlier.

Upon retirement, the Companies will contribute towards the drug premium for eligible employees as outlined in Section 2, Medical Plans.

Eligible employees who were hired prior to January 1, 1999, and who retire on or after January 1, 1999, and their eligible spouses will receive coverage under a post-Medicare drug plan when each becomes eligible for Medicare and enrolls in a Medicare supplement plan ((4)(5), Section 2).

The post-Medicare drug plan for employees who retired from January 1, 1999, through December 31, 2003 will provide for pre-paid co-payments of $5.00 for generic and $10.00 for name brand drugs for up to a 30-day supply, and pre-paid co-payments of $8.00 for generic and $16.00 for name brand drugs only through mail order for a 90-day supply.

The post-Medicare drug plan for employees who retire on or after January 1, 2004, will be the same as the plans described above for regular full-time employees on the dates specified above.

The Companies will contribute towards the post-Medicare drug plan premium based on the following table according to the employee's years of service at retirement and maximum annual limits:

Yrs. of Service at Retirement	Co. Contribution % of Premium	Annual Maximum Company Contribution Per Person
0 - 5	0	0
6 - 9	25%	$ 400
10 - 14	50%	$ 800
15 - 19	75%	$1,200
20+	100%	$1,600

Table 3

For eligible employees who are hired on or after January 1, 1999, and subsequently retire, the Companies' annual contribution towards the post-Medicare drug plan premium upon retirement will be as indicated in Table 2, Section 2, Medical Plans.

SECTION 4

VISION PLAN

Vision Plan coverage will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits Plan. The Companies will provide regular full-time employees, their spouses and unmarried dependent children under the age of 19 or under the age of 25, if full-time students, that are covered under a medical plan, coverage under the vision plan.

Plan provisions are included in the Summary Plan Description and Vision Service Plan ("VSP") brochure.

Effective January 1, 2005, vision plan benefits will be under the VSP Enhanced Plan B with one frame allowance every 24 months and a frame allowance upgrade to $95 retail.

Upon retirement, vision plan coverage will be provided under the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers. Employees, their spouses and dependents that qualify for medical plan coverage upon retirement will be covered under the vision plan.

Upon the death of an eligible employee or eligible retiree, coverage under the vision plan for eligible dependents will continue for two years.

Upon retirement, the Companies will contribute towards the vision plan premiums for eligible employees as outlined in Section 2, Medical Plans.

For eligible employees who were hired prior to January 1, 1999, and who retire on or after January 1, 1999, and their eligible spouses, coverage under the vision plan will terminate when each reaches Medicare age.

Coverage for eligible dependents of employees who retire on or after January 1, 1999, will continue for two years or until Medicare age, if earlier, following the death of the eligible retiree.

SECTION 5

DENTAL PLAN

Dental Plan coverage will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits Plan. The Companies will provide regular full-time employees, their spouses, and unmarried dependent children under the age of 19 or under the age of 25, if full-time students, dental plan coverage, subject to the membership requirements of the Collective Bargaining Agreement.

Dental plans prior to January 1, 2005, are provided in the Benefit Agreement effective November 1, 1998, to October 31, 2000, as amended effective November 1, 2000, through October 31, 2003.

Effective January 1, 2005, the Companies will provide one dental plan, the Hawaii Dental Service ("HDS") Association Major Care Plan.

Plan provisions are included in the Summary Plan Description and HDS brochure.

An employee will be eligible for coverage on the first of the month coincident with or following the date he/she becomes a regular full-time employee.

Upon retirement, dental plan coverage will be provided under the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers. Employees who terminate due to retirement after qualifying for a pension benefit under the Retirement Plan (Section 6), their eligible spouses and eligible dependents will be provided coverage under the dental plan.

Upon the death of an eligible employee or eligible retiree, coverage under the dental plan for eligible dependents will continue for two years.

Upon retirement, the Companies will contribute towards the dental plan premiums for eligible employees as outlined in Section 2, Medical Plans.

For eligible employees who were hired prior to January 1, 1999, and who retire on or after January 1, 1999, and their eligible spouses, coverage under the dental plan will terminate when each reaches Medicare age. Coverage for eligible dependents of employees who retire on or after January 1, 1999, will continue for two years or until Medicare age, if earlier, following the death of the eligible retiree.

SECTION 6

RETIREMENT PLAN

Regular full-time employees are eligible to participate in the Retirement Plan for Employees of Hawaiian Electric Industries, Inc. and Participating Subsidiaries ("Retirement Plan"). Plan provisions are included in the Summary Plan Description.

Effective January 1, 1999, the Retirement Plan will be amended as follows:

(1) Participants who retire from active employment on or after January 1, 1999, will have an option to take up to $50,000 of their accrued retirement benefits in a lump sum at retirement.

(2) Effective for participants who retire on or after January 1, 1999, the "Pop Up" contingent annuitant option will be eliminated.

(3) Effective January 1, 1999, a pre-retirement survivor benefit will be available for unmarried participants who are vested and die prior to receiving retirement benefits.

Regular full-time employees are eligible to participate in the Hawaiian Electric Industries Retirement Savings (hereinafter "HEIRS") 401(k) Plan effective January 1, 1989. Plan provisions are included in the Summary Plan Description.

SECTION 7

GROUP LIFE INSURANCE PLAN

Group life insurance benefits will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits Plan. Regular full-time employees will be provided group life insurance coverage options as follows:

$50,000
½ times annual pay
1½ times annual pay
2½ times annual pay
3½ times annual pay

Life insurance coverage for dependents will be available as an option provided employees pay the full premium.

An employee will be eligible for coverage on the first of the month coincident with or following the date he/she becomes a regular full-time employee.

Upon retirement, group life insurance benefits will be provided under the Postretirement Welfare Benefits Plan for Employees of Hawaiian Electric Company, Inc. and Participating Employers. Eligible retirees will be provided group life insurance coverage of $20,000.

Plan provisions are included in the Summary Plan Description and Group Life Insurance certificate.

SECTION 8

LONG TERM DISABILITY PLAN

Long Term Disability benefits will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits Plan. Regular full-time employees will be covered under an insured Long Term Disability Plan ("LTD Plan").

Plan provisions are included in the Summary Plan Description and Long Term Disability certificate.

An employee will be eligible for coverage on the first of the month following six months of service as a regular full-time employee.

The LTD Plan generally provides eligible employees who are totally disabled (the first 24 months from their own job, thereafter from any job within the companies) with benefits of 60% of their straight time pay or 60% of the prevailing Lineman Thereafter rate, whichever is less. Payments begin after sickness and vacation benefits and temporary disability (TDI) benefits, as provided in the Collective Bargaining Agreement, are exhausted. LTD payments are offset by other income such as Social Security, Worker's Compensation, pension and any company-provided wage or benefit payments received by the employee.

Benefits are payable as long as the employee remains totally disabled 1) until the attainment of his/her 65th birthday, if disabled before age 60, 2) for 54 months, if disabled between ages 60-64, 3) for 30 months, if disabled between ages 65-70, 4) for 18 months, if disabled after age 70, but before age 75, or 5) for 12 months, if disabled at age 75 or over.

SECTION 9

ACCIDENT INSURANCE

Business Travel Accidental Death & Dismemberment insurance coverage will be provided under the Hawaiian Electric Industries, Inc. Welfare Benefits plan. Regular full-time employees will be covered under a Business Travel Accident Policy which provides $75,000 of accidental death and dismemberment coverage while they are away from their home base on company business.

The policy will also provide $200,000 of death benefits while traveling by helicopter as passengers on company business anywhere in Hawaii.

SECTION 10

FLEXPLAN

Employees are eligible to participate in the Hawaiian Electric Industries, Inc. FlexPlan ("FlexPlan") effective the first of the month coincident with or following the date he/she becomes a regular full-time employee.

1. FlexPlan will include as primary benefit options medical/drug, dental, and vision plans (collectively "health plans" as described in Sections 2, 3, 4, and 5), and employee group life insurance (as described in Section 7). Secondary benefit options under FlexPlan will include dependent life and accidental death and dismemberment insurance plans.

   a. Flex Credits

      1) The Companies will provide Flex Credits for group life insurance in an amount equal to the premiums for coverage of 1½ x annual base pay for each employee.

      2) Flex credits for the health plans will be $67.54 per pay period for 24 pay periods.

   b. Flex Prices

      1) Flex prices for group life insurance will be in an amount equal to the premiums for the coverage selected by each employee.

      2) Flex prices prior to January 1, 2005, are provided in the Benefits Agreement effective November 1, 1998, to October 31, 2000, as amended effective November 1, 2000, through October 31, 2003.

3) For January 1, 2005 to December 31, 2008, Flex Prices for health plans will be determined by the Companies provided employee contributions for health plans will be limited to the following:

	Pay Period	Annual Amount
January 1, 2005		
Single	$ 6.00	$ 144.00
Single Parent	$12.00	$ 288.00
Couple	$18.00	$ 432.00
Family	$24.00	$ 576.00
January 1, 2006		
Single	$ 6.50	$ 156.00
Single Parent	$13.00	$ 312.00
Couple	$19.50	$ 468.00
Family	$26.00	$ 624.00
January 1, 2007		
Single	$ 7.00	$ 168.00
Single Parent	$14.00	$ 336.00
Couple	$21.00	$ 504.00
Family	$28.00	$ 672.00
January 1, 2008		
Single	$ 7.50	$ 180.00
Single Parent	$15.00	$ 360.00
Couple	$22.50	$ 540.00
Family	$30.00	$ 720.00

Payroll deductions will be based on a salary reduction agreement between the employee and one of the Companies. In addition, if the Companies receive an experience refund or surplus for any benefit plan (e.g., HMSA, HDS), such refund or surplus will be credited to the plans premium rate for the subsequent year.

2. An eligible employee may choose the medical (including drug and vision) and dental care plan and the level of coverage (employee only or including eligible dependents), during the open enrollment period in accordance with the rules of the FlexPlan.

3. Other than during an open enrollment period, changes to the choice of plan, level of coverage and spending accounts can only be made when a change in family status occurs in accordance with the rules of the FlexPlan.

4. FlexPlan participants are eligible to participate in the Hawaiian Electric Industries, Inc. Health Care Reimbursement Plan and Dependent Care Reimbursement Plan ("Spending Accounts").

5. The Companies will use HMSA, Kaiser, HDS, and VSP as providers for health care plans. Any substitutions or deletions of these providers, or plan design changes to stabilize rates will be made by mutual consent of the Companies and the Union. The Companies may introduce new providers upon at least sixty days notice to the Union, prior to any notice to employees.

6. The Companies will comply with tax laws that currently affect or may affect the operation of FlexPlan or Spending Accounts.

7. Should any Federal law place restrictions or limitations on FlexPlan or Spending Accounts after the effective date of this agreement that have an adverse effect on the Companies or employees, the Companies and the Union mutually agree to negotiate a comparable plan as soon as practicable, given the effective date of such Federal law.

8. Active employee costs and claims experience for insurance plans will be kept separate from the retiree cost and claims experience.

IN WITNESS WHEREOF the parties hereto, through their duly authorized representatives, have executed this agreement effective November 1, 2003.

HAWAIIAN ELECTRIC COMPANY, INC. **HAWAII ELECTRIC LIGHT COMPANY, INC.** **MAUI ELECTRIC COMPANY, LTD.**	**LOCAL UNION 1260 of the INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS**
By/s/ Michael H. McInerny	By/s/ Harry H.K. Kameenui
By/s/ Patricia Uyehara Wong	By/s/ Roy S. Franco
By/s/ Warren H.W. Lee	By/s/ John B. Jumalon
By/s/ Aaron K. Fujinaka	By/s/ Shamus Evans
By/s/ Harold K. Kageura	By/s/ Annie Freitas
By/s/ Teri Y. Kam	By/s/ Keola N. Jimeno
By/s/ Lori Ann K.K.K. Nagata	By/s/ John Kaalekahi
By/s/ Rhea R.L. Nakaya	By/s/ Miles Y. Nakasone
By/s/ Julie K. Price	By/s/ Patrick J. O'Toole
By/s/ Scott W.H. Seu	By/s/ Scott A. Robertson
By/s/ Ernest T. Shiraki	By/s/ Loren M. Taguchi
By/s/ Eileen S. Wachi	By/s/ Alvin H. Vierra

2007 CONTRACT EXTENSION
HECo/HELCo/MECo – IBEW Local 1260

BENEFIT AGREEMENT

The Company and the Union agree to extend the current Benefit Agreement ending October 31, 2007, to terminate October 31, 2010, with no changes.

Medical and Drug Plan provisions effective January 1, 2008, as described in Section 2 - Medical Plans and Section 3 - Drug Plan will remain in effect for January 1, 2009 – December 31, 2011.

Vision and Dental Plan provisions described in Section 4 – Vision Plan and Section 5 – Dental Plan in effect for January 1, 2008, will remain in effect for January 1, 2009 – December 31, 2011.

Flex Prices for health plans for January 1, 2009 – December 31, 2011, included in Item 3 of Section 10 - FlexPlan will be remain the same as January 1, 2008.

IN WITNESS WHEREOF the parties hereto, through their duly authorized representatives, have executed this agreement effective November 1, 2007.

HAWAIIAN ELECTRIC COMPANY, INC.
HAWAII ELECTRIC LIGHT COMPANY, INC.
MAUI ELECTRIC COMPANY, LTD.

Thomas L. Joaquin

Michael H. McInerny

LOCAL UNION 1260 of the
INTERNATIONAL BROTHERHOOD
OF ELECTRICAL WORKERS AFL-CIO

John B. Jumalon

Roy S. Franco

Keola N. Jimeno

Loren Taguchi

Shamus Evans

John Holt

Nadine Horikami

James Juario

Kirk Kamanu

Miles Okumura

Anthony Ramelb

Scott Robertson

Source: Agreement between Hawaiian Electric Company, Inc. and Local 1260 of the International Brotherhood of Electrical Workers AFL-CIO.

9. Unless approved by the Safety Committee, helicopters will be used only for line inspections, transporting personnel and transporting material.

10. Union shop stewards and officers will be entitled to one hour pay at a straight time rate each month for the purpose of attending shop stewards' meetings.

11. It is the policy of the Company and the Union not to discriminate against any employee because of race, religion, ancestral origin, color, religion, sex, national origin, age, marital status, arrest and court record, sexual orientation, disability, military service, or other grounds protected under applicable State and Federal laws.

12. Discounts to Employees - The Company will continue the present practice of granting discounts to employees and pensioners on electric light and power. The employee's electric light and power discount will be equal to one third of the employee's monthly KWH usage up to a cap of 275 KWH. This KWH cap is equal to one third of 825 KWH, which is the average 1994 usage of Schedule E (Employee) customers. This discount is transferable between companies. The discount shall be calculated at the prevailing Schedule E rate for the island on which the employee resides.

13. Personal Tools Required by Employees for Certain Jobs - The employee is expected to own certain tools required by the particular craft. Lists are printed separately indicating minimum tool requirements in the craft classifications.

14. Self-Improvement Courses - An employee who successfully completes a self-improvement course that had prior approval by the Company will be reimbursed for one-half of the tuition cost for a course that is indirectly related to the employee's present job. The Company will reimburse the employee 100% for courses that are directly job related.

15. Before an employee is to be assigned to work outside of the State of Hawaii, the Company and the Union will negotiate the terms and conditions that will apply to such assignment.

16. When contracting or employing temporary help, management will authorize overtime as follows:

    (a) During periods that work traditionally performed by the Company is being either contracted or performed by a temporary employee, an employee who would have normally performed the work will be scheduled for not less than six days per week, two weeks out of three.

    (b) It is not the intention of the Company to expand the present areas being contracted.

17. Height Differential - For all work performed on metal towers, wood poles, or structures within a substation or switching station, when an employee is working on a circuit where at least one wire of this circuit is seventy feet or more above ground at the structure or for all other work performed at heights of seventy feet or more above a landing on poles, towers, structures, smoke stacks or from a bosun chair or suspended steel cage, a $12.00 per day height differential will be paid.

    On overtime work the pay will be computed on the employee's base rate plus $1.50 per hour.

Hawaiian Electric Co., Inc.
2009 Direct Labor Hours and Cost - Account 926000 & 926010

acct grp	group	acctblk	acctblk desc	acct	acct desc	ra	ra desc	act	act desc	loc	ind	proj	ee	ee desc	FY09 hrs	FY09 $	Responsible Party	Reference	Code	
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFA	Admin-WFS & Dev	788	Conduct Empl Training	PHE	NE	P0000128	150	Labor Cost	60	3,328.52	Nina Agbayani	Attachment 1	A	p. 1-2
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	700	Dev & Adm Business Plans	PHE	NE	NPFZZZZZ	150	Labor Cost	8	378.44	Karen Ho	Attachment 2		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	701	Dev & Mg Forecasts	PHE	NE	NPFZZZZZ	150	Labor Cost	921	31,958.70	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	720	Improve Bus Processes	PHE	NE	NPFZZZZZ	150	Labor Cost	1	34.70	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	735	Rate Case Filings	PHE	NE	P0001493	150	Labor Cost	137	6,786.70	Lyndon Haack	Attachment 3		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	738	Othr PUC Reg Filings	PHE	NE	NPFZZZZZ	150	Labor Cost	10	601.10	Karen Ho	Attachment 2		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	745	Maint Rel-Leg & Govt Ag	PHE	NE	NPFZZZZZ	150	Labor Cost	6	360.66	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	760	Audits-Internal	PHE	NE	NPFZZZZZ	150	Labor Cost	118	4,017.40	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	761	Audits-External	PHE	NE	NPFZZZZZ	150	Labor Cost	42	1,561.31	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	767	Recruit PolPracProc	PHE	NE	NPFZZZZZ	150	Labor Cost	95	5,710.45	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	150	Labor Cost	6557	256,807.83	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	777	Process Payroll	PHE	NE	NPFZZZZZ	150	Labor Cost	215	7,314.69	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	150	Labor Cost	3286	91,319.55	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	150	Labor Cost	265	8,226.05	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	785	Plan Emp Trng & Dev	PHE	NE	NPFZZZZZ	150	Labor Cost	42	1,677.01	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	788	Conduct Empl Training	PHE	NE	P0000128	150	Labor Cost	33	1,140.90	Nina Agbayani	Attachment 1	B	p. 3
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	789	Attend Training	PHE	NE	NPFZZZZZ	150	Labor Cost	33	1,096.38	Karen Ho	Attachment 2		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	797	Attend Safety Training	PHE	NE	NPFZZZZZ	150	Labor Cost	5	180.01	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	843	Proc Invoices Oth Pmt	PHE	NE	NPFZZZZZ	150	Labor Cost	80	3,114.47	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	844	Prep Contr-Svcs & Mat	PHE	NE	NPFZZZZZ	150	Labor Cost	9	312.30	Karen Ho	"		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFB	Employee Benefits	891	Maint Exist Comp App	PHE	NE	P0001147	150	Labor Cost	1	60.11	Gilbert Ho	Attachment 4		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFD	Client Svcs & Consu	785	Plan Emp Trng & Dev	PHE	NE	NPFZZZZZ	150	Labor Cost	774	29,858.52	Ada Sonoda	Attachment 1	C	p. 4-7
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFD	Client Svcs & Consu	788	Conduct Empl Training	PHE	NE	P0000128	150	Labor Cost	584	19,685.60	Nina Agbayani	"	D	p. 8-13
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFD	Client Svcs & Consu	789	Attend Training	PHE	NE	NPFZZZZZ	150	Labor Cost	36	1,249.20	Ada Sonoda	"	E	p. 14
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFD	Client Svcs & Consu	789	Attend Training	PHE	NE	P0000128	150	Labor Cost	75	1,901.25	Nina Agbayani	"	F	p. 15-16
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFI	Org Development	780	AdmBen Oth than Flex Ret	PHE	NE	P0000128	150	Labor Cost	93	2,357.55	Nina Agbayani	"	G	p. 17
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFI	Org Development	787	Dev Empl Training	PHE	NE	P0000128	150	Labor Cost	66	2,290.20	Nina Agbayani	"	H	p. 18
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PFI	Org Development	788	Conduct Empl Training	PHE	NE	P0000128	150	Labor Cost	84	2,578.20	Nina Agbayani	"	I	p. 19-20
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PHA	Admin-Facilities	780	AdmBen Oth than Flex Ret	PHE	NE	NPHZZZZZ	150	Labor Cost	319	19,175.09	Joycelynn Chun	Attachment 5		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PHF	Facilities Planning	935	Prov&Mg Svcs-Food	WRD	NE	P0000498	150	Labor Cost	48	1,665.60	Gail Smith	Attachment 6		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PPA	Admin-Ind Rel	786	Mg & Adm Apprentice Pgm	PHE	NE	NPPZZZZZ	150	Labor Cost	540	13,689.00	Jeri Morimatsu	Attachment 7		p. 1-2
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PPH	Corp Health & Welln	780	AdmBen Oth than Flex Ret	PHE	NE	NPPZZZZZ	150	Labor Cost	3452	133,968.01	Wanya Ogata	Attachment 8		
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PPI	Labor Rel & Wage A	786	Mg & Adm Apprentice Pgm	PHE	NE	NPPZZZZZ	150	Labor Cost	288	9,993.60	Jeri Morimatsu	Attachment 7		p. 3
G30	O&M	B38	A & G Operati	926000	EMP PENSION/BEN	PPW	Workers Compensat	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	150	Labor Cost	2314	73,826.40	Marleen Silva	Attachment 9		

2009 Direct Labor Hours and Cost - Account 926000 & 926010

acct grp	group	acctblk	acctblk desc	acct	acct desc	ra	ra desc	act	act desc	loc	ind	proj	ee	ee desc	FY09 hrs	FY09 $	Responsible Party	Reference	Code
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	150	Labor Cost	1497	39,367.55	Karen Ho	Attachment 2	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PEA	Admin-Info Tech&Sv	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	3	180.33	Lynnette Kawakami	Attachment 10	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PED	Development Svcs	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	911	31,611.70	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PEI	Infrastruct & Oper	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	6	208.20	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFA	Admin-WFS & Dev	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	644	22,282.40	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	1133	38,490.42	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFD	Client Svcs & Consu	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	201	6,990.78	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFI	Org Development	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	271	8,765.28	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PFS	Corporate Safety	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	94	3,840.34	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PHA	Admin-Facilities	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	27	684.45	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PID	PS Training	778	Adm Flexible Ben Pgm	PPO	NE	P0001010	150	Labor Cost	86	3,636.51	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PPA	Admin-Ind Rel	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	351	8,897.85	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PPH	Corp Health & Welln	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	54	2,132.73	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PPI	Labor Rel & Wage A	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	356	12,100.75	Lynnette Kawakami	"	
G30	O&M	B38	A & G Operati	926010	EE BEN-FLEX CRE	PPW	Workers Compensat	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	150	Labor Cost	67	2,967.43	Lynnette Kawakami	"	
															26298	920,382.22			

926000 Direct Labor	20597	738,225.50
926000 Labor On-Cost		102,985.00
926000 Total Direct Labor & On-Cost		841,210.50
926010 Direct Labor	5701	182,156.72
926010 Labor On-Cost		28,505.00
926010 Total Direct Labor & On-Cost		210,661.72

Labor Input Sheet - Project
2009

NARUC 926 - EXHIBIT A

Resp Area (RA): FA (F.Chiogioji)
Labor Class: E-Enabler

Prepared by: Janelle DeCosta
Date: 10/23/07

	Dimension tab card							Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:													*(enter* ***employee count*** *in* ***"Units tab card")***								
Labor Supply	FA	*Supply	*Supply	*Supply	*Supply	*Supply	E-Enabler	_ L/C Rate	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:													*(enter* ***hours*** *in* ***"Units tab card")***								
Rate Case (new 6/25/07 Upd)	FA	735	PHE	NE	RegAff	150	E-Enabler	E-Enabler	2	2		30	30	15	30	30	20	30	20	20	229
2/29/2008									18	18	20	-10	0	-15	-30	-30	-20	-30	-20	-20	-119
Total									**20**	**20**	**20**	**20**	**30**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**110**
TRNG: FA-E labor (FC)-cndct AG TTT (5/20/03upd)	FA	788	PHE	NE	P0000128	150	E - Enabler	E - Enabler	0	52	0	0	0	0	0	0	0	0	0	0	52
5/20/2005 Upd										-52	4	48									0
Total									0	0	4	48	0	0	0	0	0	0	0	0	52 A
(FC)-Cond. Ee trng (Fac Cert/L4R)-5/20/05 Upd	HNP	788	HEL	BE	NHNZZZZZ	550	E-Enabler	E - Prod Rate				6									6
Total									0	0	0	6	0	0	0	0	0	0	0	0	6
(FC)-Cond. Ee trng (Fac Cert/L4R) 5/20/05 Upd	MSA	788	MAU	BE	NMSZZZZZ	550	E-Enabler	E - Prod Rate				12									12
8/25/05 Upd												-6									-6
Total									0	0	0	6	0	0	0	0	0	0	0	0	6
HR Suite (HECO)	FA	778	PHE	ND	P0001010	150	E-Enabler	E - Prod Rate													0
Total									0	0	0	0	0	0	0	0	0	0	0	0	0
HR Suite (MECO)	FA	778	MAU	BD	P0001010	150	E-Enabler	E - Prod Rate													0
Total									0	0	0	0	0	0	0	0	0	0	0	0	0
HR Suite (HELCO)	FA	778	HEL	BD	P0001010	150	E-Enabler	E - Prod Rate													0
Total									0	0	0	0	0	0	0	0	0	0	0	0	0
Ellipse (3/10/06 Upd)	FA	891	PHE	NE	P0001147	150	E-Enabler	E-Prod Rate		1	2	1		5							9
6/19/07 Upd										2	31	3	1	-3		1	2	1		5	43
10/23/07 Upd										-3	-33	-4	-1	-2		2	31	3	1	-3	-9
Total									0	0	0	0	0	0	0	3	33	4	1	2	43
							Total Proj/Pgm Demand		20	20	24	80	30	0	0	3	33	4	1	2	217
							Total Supply		184	160	168	176	176	168	184	168	176	184	160	184	2,088
2004 Holidays - 1/1, 2/17, 4/18, 5/26, 6/11, 7/4, 8/15, 9/1, 10/13, 11/11, 11/27, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									184	160	168	176	176	168	184	168	176	184	160	184	2088

1/28/05-AG refresher course in Feb05, 4 hrs; AG class in Apr05 40hrs.

Labor Input Sheet - Project
2009

NARUC 926 - EXHIBIT B

Resp Area (RA) FA ıelle DeCosta
Labor Class I-Implementor

Prepared by Janelle DeCosta
Date 10/23/2007

Dimension tab card								Rates tab card	Units tab card												
Line Item	**RA**	**Act**	**Loc**	**Ind**	**Proj**	**EE**	**Labor Class**	**Rates Link To**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
***Labor Supply*:**																					
Labor Supply	FA	*Supply	*Supply	*Supply	*Supply	*Supply	I-Implementor	_ Available Hrs	1	1	1	1	1	1	1	1	1	1	1	1	12
***Labor Demand*:**																					
Rate Case (new 6/25/07 Upd)	FA	735	PHE	NE	RefAgg	150	I-Implementor	i-Implementor				40	40	5	40	20	20	20	20	20	225
2/29/08 Upd									25	25	25	-15	-15	-5	-40	-20	-20	-20	-20	-20	-100
Total									**25**	**25**	**25**	**25**	**25**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**125**
TRNG: FA-I labor (NA)-cndct AG TTT (input 5/20/03)	FA	788	PHE	NE	P0000128	150	I-Implementor	I-Implementor	4	0	0	0	0	0	0	0	0	0	0	0	4
5/20/2005 Upd									-4		4										0
8/25/05 Upd											-8										-8
3/10/06 Upd											4	4									8
6/19/07 Upd											4	4									8
10/23/07 Upd (adjust to match Pillar)												-4									-4
Total - Assist Faye in Conducting AG TTT Training									0	0	4	4	0	0	0	0	0	0	0	0	8 A
								Total Proj/Pgm Demand	25	25	29	29	25	0	0	0	0	0	0	0	133
								Total Supply	184	160	168	176	176	168	184	168	176	184	160	184	2,088
2004 Holidays - 1/1, 2/17, 4/18, 5/26, 6/11, 7/4, 8/15, 9/1, 10/13, 11/11, 11/27, 12/24 (1/2), 12/25, 12/31 (1/2)									0	0	4	4	0	0	0	0	0	0	0	0	8
Available hours per employee									184	160	168	176	176	168	184	168	176	184	160	184	2088

*(enter **employee count** in **"Units tab card"**)*

*(enter **hours** in **"Units tab card"**)*

Labor Input Sheet - Project

Year: 2009

USE THIS WORKSHEET TO INPUT LABOR! **FILE COPY OF TOTAL FORECASTED HOURS**

NARUC 926 - EXHIBIT D

Resp Area (RA) FI

Labor Class

Prepared by Nina Agbayani

Date 6/29/2007

Dimension tab card								Rates tab card	Units tab card													
Line Item	**RA**	**Act**	**Loc**	**Ind**	**Proj**	**EE**	**Labor Class**	**Rates Link To**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	
Labor Supply **:**													*(enter* ***employee count*** *in* ***"Units tab card")***									
Labor Supply	FI	*Supply	*Supply	*Supply	*Supply	*Supply		_ Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12	
Labor Demand **:**													*(enter* ***hours*** *in* ***"Units tab card")***									
Conduct Employee Training	FB	788	PHE	NE	P0000128	150	_TCS	_TCS Prod Rate	0	0	0	20	0	0	0	0	0	0	0	0	20	
5/20/05 Upd												-20					10	11			1	
Total									0	0	0	0	0	0	0	0	10	11	0	0	21	B
Conduct Employee Training 5/20/05Upd (NEW2006)	FB	788	PHE	NE	P0000128	150	_TC	_TC Prod Rate	0	0	0	0	0	6	0	0	0	6	0	0	12	
Total									0	0	0	0	0	6	0	0	0	6	0	0	12	B

NARUC 926 - EXHIBIT K2

Labor Input Sheet - NonProject
2009

Resp Area (RA) **FD**
Labor Class Facilitator/Supervisor (Dir)

Prepared by Kelsi Itamura
Date 10/23/2007

Dimension tab card								Rates tab card	Units tab card												
Line Item	**RA**	**Act**	**Loc**	**Ind**	**Proj**	**EE**	**Labor Class**	**Rates Link To**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
***Labor Supply*:**																					
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Facilitator/Su	Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12
***Labor Demand*:**																					
Plan for & Determine EE Training Dev	FD	785	PHE	NE	NPFZZZZZ	150	F/S	F/S	29	29	29	29	29	29	29	29	29	29	29	29	348
Subtotal - PFD785									29	29	29	29	29	29	29	29	29	29	29	29	348 C
							Total NonProj/Pgm Demand		131	136	145	122	153	166	184	168	176	166	168	184	1,899
							Total Proj Demand (HR Suite)		26	24	26	26	0	0	0	0	0	0	0	0	102
							Total Proj Demand (Rate Case)		15	0	0	15	15	0	0	0	0	0	0	0	45
							Total Proj Demand (Trng)		7	0	9	26	0	19	0	0	0	19	0	0	80
							Total Demand		176	160	176	176	168	176	184	168	176	176	168	184	2,088
									0	0	0	0	0	0	0	0	0	0	0	0	
							Total Supply	1	176	160	176	176	168	176	184	168	176	176	168	184	2,088

Note: Half of project trng hours were included in the total labor hours of 2088. (manually adjusted due to odd number of hours)
Note: Remainder of project hours included in the total labor hours of 2088.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)	8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee	176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

NARUC 926 - EXHIBIT L2

Labor Input Sheet - NonProject
2009

Resp Area (RA) **FD**
Labor Class Teacher Coach (Consultant)

Prepared by Ada Sonoda
Date 4/29/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply **:**																					
									(*enter* ***employee count*** *in* ***"Units tab card")***												
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Teacher Coac	Available Hours	5	5	5	5	5	5	5	5	5	5	5	5	60
Labor Demand **:**																					
									(*enter* ***hours*** *in* ***"Units tab card")***												
Plan for & Determine EE Training Dev	FD	785	PHE	NE	NPFZZZZZ	150	T/C Cons	T/C Cons	31	31	31	32	31	31	31	32	31	31	31	32	375
Subtotal - PFD785									31	31	31	32	31	31	31	32	31	31	31	32	375 C
								Total NonProj/Pgm Demand	770	696	774	770	760	787	812	828	842	870	790	916	9,615
								Total Proj Demand (CIS)	80	80	80	80	80	80	80	0	0	0	0	0	560
								Total Proj Demand (HR Suite)	26	24	26	26	0	0	0	0	0	0	0	0	102
								Total Proj Demand (Ellipse)	0	0	0	0	0	0	0	0	4	0	0	0	4
								Total Proj Demand (Trng)	7	0	0	7	0	26	55	24	67	20	100	7	313
								Total Demand	880	800	880	880	840	880	920	840	880	880	840	920	10,440
									0	0	0	0	0	0	0	0	0	0	0	0	
								Total Supply 5	880	800	880	880	840	880	920	840	880	880	840	920	10,440
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

Note: Half of project trng hours were included in the total labor hours of 2088. (manually adjusted due to odd number of hours)
Note: Remainder of project hours included in the total labor hours of 2088.

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

NARUC 926 - EXHIBIT L3

Labor Input Sheet - NonProject
2009

Resp Area (RA) **FD**
Labor Class Teacher Coach (Analyst)

Prepared by Ada Sonoda
Date 3/11/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	**RA**	**Act**	**Loc**	**Ind**	**Proj**	**EE**	**Labor Class**	**Rates Link To**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
Labor Supply **:**																					
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Teacher Coac	Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand **:**																					
Plan for & Determine EE Training Dev	FD	785	PHE	NE	NPFZZZZZ	150	T/C Analyst	T/C Analyst	1	1	1	2	1	1	1	2	1	1	1	2	15
Subtotal - PFD785									1	1	1	2	1	1	1	2	1	1	1	2	15 C
							Total NonProj/Pgm Demand		172	160	176	176	168	172	174	168	172	176	168	180	2,062
							Total Proj Demand (Ellipse)		0	0	0	0	0	0	0	0	0	0	0	0	0
							Total Proj Demand (Trng)		7	0	0	0	0	7	19	0	7	0	0	7	47
							Total Demand		176	160	176	176	168	176	184	168	176	176	168	184	2,088
							Total Supply	1	176	160	176	176	168	176	184	168	176	176	168	184	2,088

Note: Half of project trng hours were included in the total labor hours of 2088. (manually adjusted due to odd number of hours
Note: Remainder of project hours included in the total labor hours of 2088

Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24(1/2), 12/25, 12/31 (1/2)	8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee	176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

NARUC 926 - EXHIBIT M2

Labor Input Sheet - NonProject
2009

Resp Area (RA) **FD**
Labor Class Implementor (HRA)

Prepared by Ada Sonoda
Date 3/11/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	**RA**	**Act**	**Loc**	**Ind**	**Proj**	**EE**	**Labor Class**	**Rates Link To**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
***Labor Supply*:**									***(enter employee count in "Units tab card")***												
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Implementor (	_ Available Hours	3	3	3	3	3	3	3	3	3	3	3	3	36
***Labor Demand*:**									***(enter hours in "Units tab card")***												
Plan for & Determine EE Training Dev	FD	785	PHE	NE	NPFZZZZZ	150	Implementor	Implementor	0	0	0	0	0	0	0	0	0	0	0	36	36
Subtotal - PFD785									0	0	0	0	0	0	0	0	0	0	0	36	36
							Total NonProj/Pgm Demand		454	448	442	454	478	508	523	494	488	516	472	528	5,805
							Total Proj Demand (Ellipse)		0	0	0	0	0	0	0	2	4	4	4	4	18
							Total Proj Demand (HR Suite)		26	24	26	26	0	0	0	0	0	0	0	0	102
							Total Proj Demand (Rate Case)		40	0	40	40	0	0	0	0	0	0	0	0	120
							Total Proj Demand (Trng)		8	8	20	8	26	20	29	8	36	8	28	20	219
							Total Demand		528	480	528	528	504	528	552	504	528	528	504	552	6,264
									0	0	0	0	0	0	0	0	0	0	0	0	
							Total Supply	3	528	480	528	528	504	528	552	504	528	528	504	552	6,264
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

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NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - Project
2009
NARUC 926 - EXHIBIT F

Resp Area (RA): FD
Labor Class: Facilitator Supervisor (Director)

Prepared by: Ada Sonoda
Date: 4/28/2008

Dimension tab card								Rates tab ca	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply **:**									***(****enter* ***employee count*** *in* ***"Units tab card")***												
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Facilitator Super	_ Available H	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand **:**									***(****enter* ***hours*** *in* ***"Units tab card")***												
Rate Case Prep (Do Not Input)	FD	735	PHE	NE		150	Facilitator Supervisor (Director)		0	0	0	15	15	0	15	8	15	15	15	15	113
3/1/08 Update									15	0	0	0	0	0	-15	-8	-15	-15	-15	-15	-68
Subtotal - PFD735									15	0	0	15	15	0	0	0	0	0	0	0	45
HR Suite Project (Do not input)	FD	778	PHE	NE		150	Facilitator Supervisor (Director)														
11/1/07 Update - HECO									58	53	30	0	0	0	0	0	0	0	0	0	141
3/1/08 Update - HECO									-41	-37	-13	17	0	0	0	0	0	0	0	0	-74
Subtotal - HECO									17	16	17	17	0	0	0	0	0	0	0	0	67
11/1/07 Update - HELCO									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - HELCO									4	4	4	4	0	0	0	0	0	0	0	0	16
Subtotal - HELCO									4	4	4	4	0	0	0	0	0	0	0	0	16
11/1/07 Update - MECO									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - MECO									4	4	4	4	0	0	0	0	0	0	0	0	16
Subtotal - MECO									4	4	4	4	0	0	0	0	0	0	0	0	16
11/1/07 Update - HEI									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - HEI									1	0	1	1	0	0	0	0	0	0	0	0	3
Subtotal - HEI									1	0	1	1	0	0	0	0	0	0	0	0	3
Subtotal - PFD778									26	24	26	26	0	0	0	0	0	0	0	0	102

Conduct Training	FD	788	PHE	NE		150	Facilitator Supervisor (Director)														0	
5/20/05 Update									7	0	9	26	0	19	0	0	0	19	0	0	80	
Subtotal - PFD788									7	0	9	26	0	19	0	0	0	19	0	0	80	D
Attend Training	FD	789	PHEN	NE		150	Facilitator Supervisor (Director)														0	
Subtotal - PFD789									0	0	0	0	0	0	0	0	0	0	0	0	0	
							Total NonProj/Pgm Demand		48	24	35	67	15	19	0	0	0	19	0	0	227	
							Total Supply		176	160	176	176	168	176	184	168	176	176	168	184	2,088	
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24(1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104	
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088	

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - Project
2009
NARUC 926 - EXHIBIT G

Resp Area (RA) FD
Labor Class Teacher Coach (Consultant)

Prepared by Ada Sonoda
Date 4/28/2008

Dimension tab card								Rates tab ca	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
***Labor Supply*:**																					
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Teacher Coach	_ Available H	5	5	5	5	5	5	5	5	5	5	5	5	60
***Labor Demand*:**																					
CIS Project (Do not input)	FD	600	PHE	NE		150	Teacher Coach (Consultant)														0
4/28/08 Update - Danny Only (new line item)									80	80	80	80	80	80	80	0	0	0	0	0	560
Subtotal - PFD600									80	80	80	80	80	80	80	0	0	0	0	0	560
HR Suite Project (Do not input)	FD	778	PHE	NE		150	Teacher Coach (Consultant)														
11/1/07 Update - HECO									58	53	30	0	0	0	0	0	0	0	0	0	141
3/1/08 Update - HECO									-17	-15	11	41	0	0	0	0	0	0	0	0	20
4/28/08 Update									-18	-17	-18	-18	0	0	0	0	0	0	0	0	-71
Subtotal - HECO									23	21	23	23	0	0	0	0	0	0	0	0	90
11/1/07 Update - HELCO									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - HELCO									10	9	10	10	0	0	0	0	0	0	0	0	39
4/28/08 Update									-4	-4	-4	-4	0	0	0	0	0	0	0	0	-16
Subtotal - HELCO									6	5	6	6	0	0	0	0	0	0	0	0	23
11/1/07 Update - MECO									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - MECO									9	8	9	9	0	0	0	0	0	0	0	0	35
4/28/08 Update									-4	-3	-4	-4	0	0	0	0	0	0	0	0	-15
Subtotal - MECO									5	5	5	5	0	0	0	0	0	0	0	0	20
11/1/07 Update - HEI									0	0	0	0	0	0	0	0	0	0	0	0	0
3/1/08 Update - HEI									1	1	1	1	0	0	0	0	0	0	0	0	4
Subtotal - HEI									1	1	1	1	0	0	0	0	0	0	0	0	4
Subtotal - PFD778									35	32	35	35	0	0	0	0	0	0	0	0	137
Conduct Training	FD	788	PHE	NE		150	Teacher Coach (Consultant)														0
5/20/05 Update									7	0	0	7	0	26	55	24	67	20	100	7	313
Subtotal - PFD788									7	0	0	7	0	26	55	24	67	20	100	7	313 D

*(enter **employee count** in **"Units tab card"**)*

*(enter **hours** in **"Units tab card"**)*

Dimension tab card							Rates tab ca		Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Attend Training	FD	789	PHEN	NE		150	Teacher Coach (Consultant)														0
Subtotal - PFD789									0	0	0	0	0	0	0	0	0	0	0	0	0
Ellipse 6 Testing (Do Not Input)	FD	891	PHEN	NE		150	Teacher Coach (Consultant)														0
3/6/06 Update									0	0	2	2	0	0	0	0	0	0	0	0	4
5/1/07 Update									0	0	0	-2	0	0	0	0	2	2	0	0	2
11/1/07 Update									0	0	-2	0	0	0	0	0	2	-2	0	0	-2
Subtotal - PFD789									0	0	0	0	0	0	0	0	4	0	0	0	4
							Total NonProj/Pgm Demand		122	112	115	122	80	106	135	24	71	20	100	7	1,014
							Total Supply		880	800	880	880	840	880	920	840	880	880	840	920	10,440
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - Project
2009
NARUC 926 - EXHIBIT H

Resp Area (RA) FD
Labor Class Teacher Coach (Analyst)

Prepared by Ada Sonoda
Date 4/28/2008

Dimension tab card								Rates tab ca	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply **:**									***(*** *enter* ***employee count*** *in* ***"Units tab card")***												
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Teacher Coach (	_ Available H	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand **:**									***(*** *enter* ***hours*** *in* ***"Units tab card")***												
Conduct Training	FD	788	PHE	NE		150	Teacher Coach (Analyst)														0
5/20/05 Update									7	0	0	0	0	7	19	0	7	0	0	7	47
Subtotal - PFD788									7	0	0	0	0	7	19	0	7	0	0	7	47 D
							Total NonProj/Pgm Demand		7	0	0	0	0	7	19	0	7	0	0	7	47
							Total Supply		176	160	176	176	168	176	184	168	176	176	168	184	2,088
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Resp Area (RA) FD
Labor Class Implementor (HRA)

NARUC 926 - EXHIBIT I

Prepared by Ada Sonoda
Date 4/28/2008

Dimension tab card								Rates tab ca	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply **:**									*(enter* ***employee count*** *in* ***"Units tab card")***												
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Implementor (HI	_ Available H	3	3	3	3	3	3	3	3	3	3	3	3	36
Labor Demand **:**									*(enter* ***hours*** *in* ***"Units tab card")***												
Conduct Training	FD	788	PHE	NE		150	Implementor (HRA)														
7/1/07 Update									8	8	20	8	8	20	8	8	20	8	8	20	144
Subtotal - PFD788									8	8	20	8	8	20	8	8	20	8	8	20	144 D
							Total NonProj/Pgm Demand		74	32	86	74	26	20	29	10	40	12	32	24	459
							Total Supply		528	480	528	528	504	528	552	504	528	528	504	552	6,264
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24(1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

NARUC 926 - EXHIBIT P

Implementor - 2006

Activity	Kelsi	Kristi	Vacant	Total	Monthly Total	
Gross Available Hours per Year (standard labor hours from Accou	2080	2080	2080	6240		
Vacation	80	80	80	240		
Holidays	112	112	112	336		
Net Available Hours Per Year	**1888**	**1888**	**1888**	**5664**		
Project Labor Forecasts						
PFD778 - HR Suite Project	640			640		
PFD788 - Conduct Training				0		
PFD789 - Attend Training	**16**	**16**	**16**	**48**		
Subtotal - Project	**656**	**16**	**16**	**688**		
Non-Project Labor Forecasts					12	
PFD701 - Develop Budget Forecasts	144			144	19	
PFD766 - Records Maintenance	180	24	24	228	362	
PFD767 - Recruiting Pol/Prac (HECO)	799	1751	1799	4349	2	
PFD767 - Recruiting Pol/Prac (HEI)	12	12		24	4	
PFD777 - Process Payroll	24		24	48	3	
PFD785 - Employee Training/Dev (PDS Prep)	12	12	12	36	0	E
PFD797 - Safety Trng	1	1	1	3	12	
PFD843 - Process Invoices/Payments	60	72	12	144		
Subtotal - NonProject	**1232**	**1872**	**1872**	**4976**		
Cross Reference (this field should equal to 0; if positive # you are over by this amount, if a - number, you are under by this amount)						
Vacation/Holidays	**192**	**192**	**192**	**576**		
Subtotal - Non Project + Vacation/Holidays	**1424**	**2064**	**2064**	**5552**		
Subtotal - Project	**656**	**16**	**16**	**688**		
Total Labor 2005 - Project and Non-Project	**2080**	**2080**	**2080**	**6240**		

Labor Input Sheet - Project
2009

Resp Area (RA) FD
Labor Class Implementor (HRA)

NARUC 926 - EXHIBIT O

Prepared by Ada Sonoda
Date 4/28/2008

Dimension tab card								Rates tab ca	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply **:**																					
Labor Supply	FD	*Supply	*Supply	*Supply	*Supply	*Supply	Implementor (HR	_ Available H	3	3	3	3	3	3	3	3	3	3	3	3	36
Labor Demand **:**																					
Rate Case Prep (Do Not Input)	FD	735	PHE	NE		150	Implementor (HRA)		0	0	0	40	40	0	40	32	40	40	40	40	312
3/1/08 Update									40	0	40	0	-40	0	-40	-32	-40	-40	-40	-40	-192
Subtotal - PFD735									40	0	40	40	0	0	0	0	0	0	0	0	120
HR Suite Project (Do not input)	FD	778	PHE	NE		150	Implementor (HRA)														
11/1/07 Update - HECO									39	36	20	0	0	0	0	0	0	0	0	0	95
3/1/08 Update - HECO									-22	-20	-3	17	0	0	0	0	0	0	0	0	-28
Subtotal - HECO									17	16	17	17	0	0	0	0	0	0	0	0	67
11/1/07 Update - HELCO									10	8	5	0	0	0	0	0	0	0	0	0	23
3/1/08 Update - HELCO									-6	-4	-1	4	0	0	0	0	0	0	0	0	-7
Subtotal - HELCO									4	4	4	4	0	0	0	0	0	0	0	0	16
11/1/07 Update - MECO									8	8	4	0	0	0	0	0	0	0	0	0	20
3/1/08 Update - MECO									-4	-4	0	4	0	0	0	0	0	0	0	0	-4
Subtotal - MECO									4	4	4	4	0	0	0	0	0	0	0	0	16
11/1/07 Update - HEI									1	1	1	0	0	0	0	0	0	0	0	0	3
3/1/08 Update - HEI									0	-1	0	1	0	0	0	0	0	0	0	0	0
Subtotal - HEI									1	0	1	1	0	0	0	0	0	0	0	0	3
Subtotal - PFD778									26	24	26	26	0	0	0	0	0	0	0	0	102
Conduct Training	FD	788	PHE	NE		150	Implementor (HRA)														
7/1/07 Update									8	8	20	8	8	20	8	8	20	8	8	20	144
Subtotal - PFD788									8	8	20	8	8	20	8	8	20	8	8	20	144

*(enter **employee count** in **"Units tab card"**)*

*(enter **hours** in **"Units tab card"**)*

Dimension tab card							Rates tab ca		Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link T	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Attend Training	FD	789	PHE	NE		150	Implementor (HRA)															
5/20/05 Update									0	0	0	0	18	0	21	0	16	0	20	0	75	
Subtotal - PFD789									0	0	0	0	18	0	21	0	16	0	20	0	75	F
Ellipse 6 Testing (Do Not Input)	FD	891	PHE	NE		150	Implementor (HRA)															
3/6/06 Update									4	4	4	4	4	4							24	
5/1/07 Update									-4	-2					4	4	4	4	4	4	18	
11/1/07 Update									0	-2	-4	-4	-4	-4	-4	-2	0	0	0	0	-24	
Subtotal - PFD891									0	0	0	0	0	0	0	2	4	4	4	4	18	
							Total NonProj/Pgm Demand		74	32	86	74	26	20	29	10	40	12	32	24	459	
							Total Supply		528	480	528	528	504	528	552	504	528	528	504	552	6,264	
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104	
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088	

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet – Project

Year: 2009

NARUC 926 - EXHIBIT S

Resp Area (RA) FI (N. Agbayani)

Labor Class I – Implementor

Prepared by Nina Agbayani

Date: 5/1/08

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									(enter **employee count** in **"Units tab card"**)												
Labor Supply	FI	*Supply	*Supply	*Supply	*Supply	*Supply	_I	_ Available Hrs	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									(enter **hours** in **"Units tab card"**)												
Leadership Dev. Suc Pln HELCO (6/14/07Upd)	FI	722	HEL	BE	P0000128	150	_I	_I Prod Rate	0	0	0	0	1	1	1	1	1	0	0	0	5
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**	**0**	**5**
Leadership Dev. Suc Pln MECO (6/14/07Upd)	FI	722	MAU	BE	P0000128	150	_I	_I Prod Rate	0	0	0	0	1	1	1	1	1	0	0	0	5
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**	**0**	**5**
Leadership Dev. Suc Pln	FI	722	PHE	NE	P0000128	150	_I	_I Prod Rate	6	2	2	7	2	2	7	7	7	3	2	0	47
6/19/07Upd-RL									10	10	10	10	9	9	9	9	9	10	10	10	115
10/31/07UPd									-16	-12	-12										-40
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**17**	**11**	**11**	**16**	**16**	**16**	**13**	**12**	**10**	**122**
VEA 5/20/05Upd	FI	780	PHE	NE	P0000128	150	_I	_I Prod Rate	19	3	15	24	3	19	21	8	8	10	3	12	145
3/9/06Upd									-8		-8	-12		-12	-8						-48
6/19/07Upd-RL									-2	6	2	-3	6	2	-4	1	1	-1	6	-3	11
10/31/07Upd										-9	-6										-15
Total – VEA									**9**	**0**	**3**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**93** G
Plan for Trng & Dev Needs 5/20/05Upd	FI	785	PHE	NE	P0000128	150	_I	_I Prod Rate	30	30	30	15	15	15	15	15	15	15	15	30	240
3/9/06Upd-RL									-15	-15	-15									-15	-60
10/31/07Upd									-15	-15	-15										-45
Total – Training Admin									**0**	**0**	**0**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**135**
Conduct Employee Training 5/20/05Upd	FI	788	PHE	NE	P0000128	150	_I	_I Prod Rate	0	0	0	6	0	0	0	0	40	0	0	0	46
6/19/07Upd-RL									3	3	3	-3	3	3	3	3	-37	3	3	3	-10
Total – Conduct Employee Training									**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**36**
TMM Mtgs 5/20/05Upd	FI	807	PHE	NE	P0000128	150	_I	_I Prod Rate	5	16	0	0	16	0	0	16	0	0	16	0	69
3/9/06Upd									20			20	20		20		20	20			120
6/19/07Upd-RL									-25	-16	20		-16	20		4			-16		-29
Total – TMM Mtgs									**0**	**0**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**0**	**0**	**160**
							SubTotal Proj/Pgm Demand		12	3	26	64	60	60	65	65	65	60	39	37	556
Rate Case – NEW2007-4/25/08Upd	FI	735			P0001493	150	_I	_I Prod Rate	30	30	0	0	0	0	0	0	0	0	0	0	60
HR Suite – All Companies 4/25/08Upd	FI	778			P0001010	150	_I	_I Prod Rate	52	48	52	52	0	0	0	0	0	0	0	0	204
Ellipse 4/25/08Upd	FI	891			P0001147	150	_I	_I Prod Rate	0	0	0	0	0	0	0	2	4	4	4	4	18
							Total Proj/Pgm Demand		94	81	78	116	60	60	65	67	69	64	43	41	838

Labor Input Sheet - Project
Year: 2009

FILE COPY OF TOTAL FORECASTED LABOR

NARUC 926 - EXHIBIT Q

Resp Area (RA) FI (Lynn Elaydo)
Labor Class TC- Teacher Coach

Prepared by: Nina Agbayani
Date 5/1/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									(enter employee count in "Units tab card")												
Labor Supply	ynn Ela	Supply	Suppl	Supply	*Supply	Suppl	TC- Teacher	_ Available Hou	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									(enter hours in "Units tab card")												
Leadership Dev. Suc Pln 5/20/05Upd	FI	722	PHE	NE	P0000128	150	TC-Teacher Coach		12	12	12	12	12	12	12	12	12	12	12	12	144
3/9/06Upd														1	2	2	2	2	1		10
6/19/07Upd									-9	-9	-9	-9	-9	-10	-11	-11	-11	-11	-10	-9	-118
6/29/07Upd Add hrs for 2nd TC									3	3	3	3	3	3	3	3	3	3	3	3	36
Total:									6	6	6	6	6	6	6	6	6	6	6	6	72
Leadership Dev. Suc Pln_HELCO (6/14/07Upd)	FI	722	HEL	BE	P0000128	150	TC-Teacher Coach		1	1	1	1	1	1	1	1	1	1	0	0	10
Total:									1	1	1	1	1	1	1	1	1	1	0	0	10
Leadership Dev. Suc Pln_MECO (6/14/07Upd)	FI	722	MAU	BE	P0000128	150	TC-Teacher Coach		1	1	1	1	1	1	1	1	1	1	0	0	10
Total:									1	1	1	1	1	1	1	1	1	1	0	0	10
VEA 2/12/04Upd	FI	780	PHE	NE	P0000128	150	TC-Teacher Coach		0	1	0	1	0	1	0	1	0	1	0	1	6
6/19/07Upd										-1		-1		-1		-1		-1		-1	-6
Total:									0	0	0	0	0	0	0	0	0	0	0	0	0
Dev Employee Training 5/20/05	FI	787	PHE	NE	P0000128	150	TC-Teacher Coach		0	16	16	36	12	0	0	16	16	0	0	0	112
6/19/07Upd										-16	5	-32	-4			-16	-16				-79
6/29/07Upd Add hrs for 2nd TC									0	0	21	4	8	0	0	0	0	0	0	0	33
Total:									**0**	**0**	**42**	**8**	**16**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**66** H
Conduct Employee Training 5/20/05Upd	FI	788	PHE	NE	P0000128	150	TC-Teacher Coach		0	0	0	0	40	0	0	0	40	0	0	0	80
6/19/07Upd									2	2	2	2	-38	2	2	2	-38	2	2	2	-56
6/29/07Upd Add hrs for 2nd TC									2	2	2	2	2	2	2	2	2	2	2	2	24
Total:									4	4	4	4	4	4	4	4	4	4	4	4	48
Company Wide Ee Comm-TMM Mtgs 5/20/05Upd	FI	807	PHE	NE	P0000128	150	TC-Teacher Coach		0	0	0	4	3	0	2	0	4	3	2	0	18
6/19/07Upd												-1			1	3	-4	-3	1		-3
Total:									0	0	0	3	3	0	3	3	0	0	3	0	15
							SubTL Proj/Pgm Demand		12	12	54	23	31	12	15	15	12	12	13	10	221
				HR Suite-All Cos.4/25/08Upd					26	24	26	26	0	0	0	0	0	0	0	0	102
							Total Proj/Pgm Demand		38	36	80	49	31	12	15	15	12	12	13	10	323

Labor Input Sheet - Project
Year: 2009

FILE COPY OF TOTAL FORECASTED LABOR

NARUC 926 - EXHIBIT U

Resp Area (RA) FI (Lynn Elaydo)
Labor Class TC- Teacher Coach

Prepared by: Nina Agbayani
Date #####

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									(enter employee count in "Units tab card")												
Labor Supply	ynn Ela	Supply	Supply	Supply	*Supply	Supply	TC- Teacher	Available Hou	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									(enter hours in "Units tab card")												
Leadership Dev. Suc Pln 5/20/05Upd	FI	722	PHE	NE	P0000128	150	TC-Teacher Coach		12	12	12	12	12	12	12	12	12	12	12	12	144
3/9/06Upd														1	2	2	2	2	1		10
6/19/07Upd									-9	-9	-9	-9	-9	-10	-11	-11	-11	-11	-10	-9	-118
6/29/07Upd Add hrs for 2nd TC									3	3	3	3	3	3	3	3	3	3	3	3	36
Total:									6	6	6	6	6	6	6	6	6	6	6	6	72
Leadership Dev. Suc Pln_HELCO (6/14/07Upd)	FI	722	HEL	BE	P0000128	150	TC-Teacher Coach		1	1	1	1	1	1	1	1	1	1	0	0	10
Total:									1	1	1	1	1	1	1	1	1	1	0	0	10
Leadership Dev. Suc Pln_MECO (6/14/07Upd)	FI	722	MAU	BE	P0000128	150	TC-Teacher Coach		1	1	1	1	1	1	1	1	1	1	0	0	10
Total:									1	1	1	1	1	1	1	1	1	1	0	0	10
VEA 2/12/04Upd	FI	780	PHE	NE	P0000128	150	TC-Teacher Coach		0	1	0	1	0	1	0	1	0	1	0	1	6
6/19/07Upd										-1		-1		-1		-1		-1		-1	-6
Total:									0	0	0	0	0	0	0	0	0	0	0	0	0
Dev Employee Training 5/20/05	FI	787	PHE	NE	P0000128	150	TC-Teacher Coach		0	16	16	36	12	0	0	16	16	0	0	0	112
6/19/07Upd										-16	5	-32	-4			-16	-16				-79
6/29/07Upd Add hrs for 2nd TC									0	0	21	4	8	0	0	0	0	0	0	0	33
Total:									0	0	42	8	16	0	0	0	0	0	0	0	66
Conduct Employee Training 5/20/05Upd	FI	788	PHE	NE	P0000128	150	TC-Teacher Coach		0	0	0	0	40	0	0	0	40	0	0	0	80
6/19/07Upd									2	2	2	2	-38	2	2	2	-38	2	2	2	-56
6/29/07Upd Add hrs for 2nd TC									2	2	2	2	2	2	2	2	2	2	2	2	24
Total:									**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**48**
Company Wide Ee Comm-TMM Mtgs 5/20/05Upd	FI	807	PHE	NE	P0000128	150	TC-Teacher Coach		0	0	0	4	3	0	2	0	4	3	2	0	18
6/19/07Upd												-1			1	3	-4	-3	1		-3
Total:									0	0	0	3	3	0	3	3	0	0	3	0	15
							SubTL Proj/Pgm Demand		12	12	54	23	31	12	15	15	12	12	13	10	221
				HR Suite-All Cos.4/25/08Upd					26	24	26	26	0	0	0	0	0	0	0	0	102
							Total Proj/Pgm Demand		38	36	80	49	31	12	15	15	12	12	13	10	323

Labor Input Sheet – Project
Year: 2009

Resp Area (RA) FI (N. Agbayani)
Labor Class I – Implementor

NARUC 926 - EXHIBIT V

Prepared by Nina Agbayani
Date:5/1/08

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									(enter **employee count** in **"Units tab card"**)												
Labor Supply	FI	*Supply	*Supply	*Supply	*Supply	*Supply	_I	_ Available Hrs	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									(enter **hours** in **"Units tab card"**)												
Leadership Dev. Suc Pln HELCO (6/14/07Upd)	FI	722	HEL	BE	P0000128	150	_I	_I Prod Rate	0	0	0	0	1	1	1	1	1	0	0	0	5
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**	**0**	**5**
Leadership Dev. Suc Pln MECO (6/14/07Upd)	FI	722	MAU	BE	P0000128	150	_I	_I Prod Rate	0	0	0	0	1	1	1	1	1	0	0	0	5
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0**	**0**	**5**
Leadership Dev. Suc Pln	FI	722	PHE	NE	P0000128	150	_I	_I Prod Rate	6	2	2	7	2	2	7	7	7	3	2	0	47
6/19/07Upd-RL									10	10	10	10	9	9	9	9	9	10	10	10	115
10/31/07UPd									-16	-12	-12										-40
Total – Leadership Dev. Suc Pln									**0**	**0**	**0**	**17**	**11**	**11**	**16**	**16**	**16**	**13**	**12**	**10**	**122**
VEA 5/20/05Upd	FI	780	PHE	NE	P0000128	150	_I	_I Prod Rate	19	3	15	24	3	19	21	8	8	10	3	12	145
3/9/06Upd									-8		-8	-12		-12	-8						-48
6/19/07Upd-RL									-2	6	2	-3	6	2	-4	1	1	-1	6	-3	11
10/31/07Upd										-9	-6										-15
Total – VEA									**9**	**0**	**3**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**9**	**93**
Plan for Trng & Dev Needs 5/20/05Upd	FI	785	PHE	NE	P0000128	150	_I	_I Prod Rate	30	30	30	15	15	15	15	15	15	15	15	30	240
3/9/06Upd-RL									-15	-15	-15									-15	-60
10/31/07Upd									-15	-15	-15										-45
Total – Training Admin									**0**	**0**	**0**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**15**	**135**
Conduct Employee Training 5/20/05Upd	FI	788	PHE	NE	P0000128	150	_I	_I Prod Rate	0	0	0	6	0	0	0	0	40	0	0	0	46
6/19/07Upd-RL									3	3	3	-3	3	3	3	3	-37	3	3	3	-10
Total – Conduct Employee Training									**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**36**
TMM Mtgs 5/20/05Upd	FI	807	PHE	NE	P0000128	150	_I	_I Prod Rate	5	16	0	0	16	0	0	16	0	0	16	0	69
3/9/06Upd									20			20	20		20		20	20			120
6/19/07Upd-RL									-25	-16	20		-16	20		4			-16		-29
Total – TMM Mtgs									**0**	**0**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**0**	**0**	**160**
								SubTotal Proj/Pgm Demand	12	3	26	64	60	60	65	65	65	60	39	37	556
Rate Case – NEW2007-4/25/08Upd	FI	735			P0001493	150	_I	_I Prod Rate	30	30	0	0	0	0	0	0	0	0	0	0	60
HR Suite – All Companies 4/25/08Upd	FI	778			P0001010	150	_I	_I Prod Rate	52	48	52	52	0	0	0	0	0	0	0	0	204
Ellipse 4/25/08Upd	FI	891			P0001147	150	_I	_I Prod Rate	0	0	0	0	0	0	0	2	4	4	4	4	18
								Total Proj/Pgm Demand	94	81	78	116	60	60	65	67	69	64	43	41	838

2009 Direct Labor Hours and Cost - Employee Benefits

Calculations for forecasted labor were based on prior year's actual charges to the various activities. Percentages of total productive hours were determined for each activity performed by labor cla
which was the basis for determining the forecasted labor for each activity. Adjustments to percentages were made according to projects planned for the forecasted yea

acct grp	group	acctblk	acctblk desc	acct	acct desc	ra	ra desc	act	act desc	loc	ind	proj	ee	ee desc	FY09 hrs	FY09 $	Responsible Party	Code #	
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	700	Dev & Adm Business Plans	PHE	NE	NPFZZZZZ	150	Labor Cost	8	378.44	Karen Ho	1	p. 2, 5
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	701	Dev & Mg Forecasts	PHE	NE	NPFZZZZZ	150	Labor Cost	921	31,958.70	Karen Ho	2	p. 9, 18
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	720	Improve Bus Processes	PHE	NE	NPFZZZZZ	150	Labor Cost	1	34.70	Karen Ho	3	p. 9
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	738	Othr PUC Reg Filings	PHE	NE	NPFZZZZZ	150	Labor Cost	10	601.10	Karen Ho	4	p. 2
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	745	Maint Rel-Leg & Govt Ag	PHE	NE	NPFZZZZZ	150	Labor Cost	6	360.66	Karen Ho	5	p. 2
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	760	Audits-Internal	PHE	NE	NPFZZZZZ	150	Labor Cost	118	4,017.40	Karen Ho	6	p. 5, 9, 22
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	761	Audits-External	PHE	NE	NPFZZZZZ	150	Labor Cost	42	1,561.31	Karen Ho	7	p. 2, 5, 10, 22
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	767	Recruit PolPracProc	PHE	NE	NPFZZZZZ	150	Labor Cost	95	5,710.45	Karen Ho	8	p. 2
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	150	Labor Cost	6557	256,807.83	Karen Ho	9	p. 2, 5, 11, 19, 22
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	777	Process Payroll	PHE	NE	NPFZZZZZ	150	Labor Cost	215	7,314.69	Karen Ho	10	p. 3, 10, 13, 19, 26, 33
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	150	Labor Cost	3286	91,319.55	Karen Ho	11	p. 3, 6, 7, 14, 15, 20, 24, 25
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	150	Labor Cost	265	8,226.05	Karen Ho	12	p. 7, 16, 20, 26
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	785	Plan Emp Trng & Dev	PHE	NE	NPFZZZZZ	150	Labor Cost	42	1,677.01	Karen Ho	13	p. 4, 8, 16, 20, 27
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	789	Attend Training	PHE	NE	NPFZZZZZ	150	Labor Cost	33	1,096.38	Karen Ho	14	p. 4, 8, 27
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	797	Attend Safety Training	PHE	NE	NPFZZZZZ	150	Labor Cost	5	180.01	Karen Ho	15	p. 4, 8, 20, 27
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	843	Proc Invoices Oth Pmt	PHE	NE	NPFZZZZZ	150	Labor Cost	80	3,114.47	Karen Ho	16	p. 4, 20, 27
G30	O&M	B38	A & G Operation	926000	EMP PENSION/BENEFITS	PFB	Employee Benefits	844	Prep Contr-Svcs & Mat	PHE	NE	NPFZZZZZ	150	Labor Cost	9	312.30	Karen Ho	17	p. 16
G30	O&M	B38	A & G Operation	926010	EE BEN-FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	150	Labor Cost	1497	39,367.55	Karen Ho	18	p. 6, 12, 19, 23
															13190	454,038.60			

926000	11693	414,671.05
926010	1497	39,367.55
	13190	454,038.60

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class E

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card														
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total		
Labor Supply **:**									*(enter* ***employee count*** *in* ***"Units tab card")***														
Labor Supply	PFB	*Supply	*Supply	*Supply	*Supply	*Supply	E	_ Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12		
Labor Demand **:**									*(enter* ***hours*** *in* ***"Units tab card")***														
Holiday	PFB	098	PHE	ND		107	E	E	8	8	0	8	8	8	8	8	8	8	16	16	104		
Vacation	PFB	098	PHE	ND		107	E	E				**80**							**40**		120		
Other NPW	PFB	098	PHE	ND		107	E	E													0		
Workers Comp	PFB	098	PHE	ND		108	E	E													0		
HR001060 Develop & Administer Business Plans	PFB	700	PHE	NE	NPFZZZZZ	150	E	E						2			2				4		1
PFB738PHENENPFZZZZZ Direct charge to account	PFB	738	PHE	NE	NPFZZZZZ	150	E	E	2	6		2									10		4
AD000417 Lobbying activities	PFB	745	PHE	NE	NPFZZZZZ	150	E	E				1									1		
HR001157 Maintain Rel w/ Legislature & Gov't	PFB	745	PHE	NE	NPFZZZZZ	150	E	E	2												2	(9)	5
PFB745PHENENPFZZZZZ Direct charge to account	PFB	745	PHE	NE	NPFZZZZZ	150	E	E		3											3		
IR000135 AUW - HECO: all depts except Dist & Prod	PFB	753	PHE	NE	NPFZZZZZ	150	E	E						2							2		
HR000516 HEI-Proxy Review	PFB	755	HEI			150	E	E	12	21	16		2			8	4	3	42	7	115		
HR000141 EVE Award	PFB	761	PHE	NE	NPFZZZZZ	150	E	E	5	1											6		7
HR001127 Staffing	PFB	767	PHE	NE	NPFZZZZZ	150	E	E	33		8	12	9	12	10		2		6	3	95		8
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	E	E	43	59	90	38	139	142	134	130	153	140	57	101	1,226		
HR001411 Special Projects/Requests	PFB	776	PHE	NE	NPFZZZZZ	150	E	E	2												2	(463)	9
Res Lev Upd 03/13/2008	PFB	776	PHE	NE	NPFZZZZZ	150	E	E	50	50	50	10	0	0	20	15	0	0	0	40	235		

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class E

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	E	E	1	1	1	2	1	1	2	1	1	1	1	1	14	10
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	BE	NPFZZZZZ	150	E	E					1								1	
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	E	E		1	1	3								1	6	11
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	E	E							1						1	11
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	E	E							1						1	
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	E	E							1						1	
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	E	E	1	1	2	3	4	3	3	3	2	26	2	8	58	11
R0001083 ASB - PENSION ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	E	E	1	1	1	3	1	2	2	1	2	1	1	1	17	
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	E	E				1								1	2	
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	E	E			1	3				1				1	6	
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	E	E			1	3				1				1	6	
R0001097 ASB - HEIRS ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	E	E												1	1	
R0001258 HEI - PENSION ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	E	E				1		1					1	1	4	
R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	E	E	1	1	1	1	1	1	1	1	1	1	1	1	12	
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	E	E	1	1	1	1	1	1	1	1		1	1	1	11	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class E

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	E	E	6	4	1										11	13
HR000893 Attend Training	PFB	789	PHE	NE	NPFZZZZZ	150	E	E											3		3	14
HR000991 Attend Safety Training	PFB	797	PHE	NE	NPFZZZZZ	150	E	E	1												1	15
HR000992 Process Invoices; ProCard reporting	PFB	843	PHE	NE	NPFZZZZZ	150	E	E	1	4	1	2	1	1	1	1	1	2	1	1	17	16
	PFB					150	E	E													0	
						Total NonProj/Pgm Demand			170	162	175	174	168	176	185	171	176	183	172	186	2,098	
						Total Supply			176	160	176	176	168	176	184	168	176	176	168	184	2,088	
						Excess (Demand minus Supply)			-6	2	-1	-2	0	0	1	3	0	7	4	2	10	
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104	
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088	

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TCS

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Labor Supply **:**																						
Labor Supply	PFB	*Supply	*Supply	*Supply	*Supply	*Supply	TCS	_ Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12	
Labor Demand **:**																						
Holiday	PFB	098	PHE	ND		107	TCS	TCS	8	8	0	8	8	8	8	8	8	8	16	16	104	
Vacation	PFB	098	PHE	ND		107	TCS	TCS	4			24				32	8		8	40	116	
Other NPW	PFB	098	PHE	ND		107	TCS	TCS													0	
Workers Comp	PFB	098	PHE	ND		108	TCS	TCS													0	
HR001060 Develop & Administer Business Plans	PFB	700	PHE	NE	NPFZZZZZ	150	TCS	TCS	4												4	1
IR000135 AUW - HECO: all depts except Dist & Prod	PFB	753	PHE	NE	NPFZZZZZ	150	TCS	TCS						4	7	2		3	2		18	
HR000988 Assist w/ Internal Audits	PFB	760	PHE	NE	NPFZZZZZ	150	TCS	TCS	1					1		2		2	3	3	12	6
HR000984 Assist with External Audits	PFB	761	PHE	NE	NPFZZZZZ	150	TCS	TCS	1		4	1					2		1		9	7
HR000996 HEI-Assist with external audits	PFB	761	HEI	BE	NPFZZZZZ	150	TCS	TCS			2	1									3	
HR000997 HEL-Assist with external audits	PFB	761	HEL	BE	NPFZZZZZ	150	TCS	TCS			2	1									3	
HR000998 M36207 001 Assist with external audits	PFB	761	MAU	BE	NPFZZZZZ	150	TCS	TCS	1		3	2									6	
HR000999 ASB-Assist with external audits	PFB	761	ASB	BE	NPFZZZZZ	150	TCS	TCS			2	1									3	
HR001000 PEC-Assist with external audits	PFB	761	PEC	BE	NPFZZZZZ	150	TCS	TCS			2	1									3	
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	TCS	TCS	15	25	15	10	42	80	50	35	65	20	20	20	397	
HR001281 INCIDENT RESPONSE PLAN AND EXERCISE	PFB	776	PHE	NE	NPFZZZZZ	150	TCS	TCS								8					8	(485) 9
Res Lev Upd 03/13/08	PFB	776	PHE	NE	NPFZZZZZ	150	TCS	TCS	35	10	35										80	

*(enter **employee count** in **"Units tab card"**)*

*(enter **hours** in **"Units tab card"**)*

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TCS

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001172 HEI - ADMINISTRATION	PFB	776	HEI	BE	NPFZZZZZ	150	TCS	TCS	10	5	2	9	2	5	19	7	6	10	5	4	84	
R0001173 H44554 001 - HEL ADMINISTRATION	PFB	776	HEL	BE	NPFZZZZZ	150	TCS	TCS	6	6	1	7	5	7	14	7	7	10	4	2	76	
R0001174 M36219 001 EE BENEFIT PLANS,POL.,PROC.	PFB	776	MAU	BE	NPFZZZZZ	150	TCS	TCS	5	4	1	5	9	8	12	7	7	10	4	2	74	
R0001175 ASB - ADMINISTRATION	PFB	776	ASB	BE	NPFZZZZZ	150	TCS	TCS													0	
R0001176 PEC - ADMINISTRATION	PFB	776	PEC	BE	NPFZZZZZ	150	TCS	TCS	3	4	1	1	3	1	3	1	4	3	2	2	28	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	TCS	TCS	3	2	3	4	2	2	3	2	2	2	2	3	30	10
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	P	NE	NPFZZZZZ	150	TCS	TCS					4					7	2		13	18
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	BE	NPFZZZZZ	150	TCS	TCS							2		2	2		1	7	
R0001049 H44550 001 FLEX ADMINISTRATION	PFB	778	HEL	BE	NPFZZZZZ	150	TCS	TCS										2			2	
R0001050 M36220 001 FLEX ADMINISTRATION	PFB	778	MAU	BE	NPFZZZZZ	150	TCS	TCS										4			4	
R0001051 PEC - FLEX ADMINISTRATION	PFB	778	PEC	BE	NPFZZZZZ	150	TCS	TCS										3			3	
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TCS	TCS	5	6	9	10	30	16	10	12	13	10	1	12	134	11
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TCS	TCS	4	14	6	5	2		3	7	5	16	37	17	116	11
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TCS	TCS	4	3	4	1		2		2	4	11	25	4	60	
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TCS	TCS	4	4	3	3	3	2	4	3	4	8	26	7	71	
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TCS	TCS	4	4	3	3	3	2	4	3	4	8	26	7	71	
R0001079 PRE-RETIREMENT WORKSHOP	PFB	779	PHE	NE	NPFZZZZZ	150	TCS	TCS			4	40	10								54	11

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TCS

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TCS	TCS	1			1	2	10					1	6	21	11
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TCS	TCS	5	12	13	7	3	5	10	6	4	7	1	8	81	
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TCS	TCS	4	5	9	10	12	9	4	6	5	9	1	7	81	
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TCS	TCS	6	5	9	10	12	7	5	4	5	6	1	5	75	
R0001097 ASB - HEIRS ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TCS	TCS	7	7	9	11	7	2	8	6	7	6	5	11	86	
R0001098 PEC - HEIRS ADMINISTRATION	PFB	779	PEC	BE	NPFZZZZZ	150	TCS	TCS	7	5	7	10	1	5	3	2	4	5		4	53	
R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TCS	TCS													0	
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TCS	TCS					4	2							6	
R0001213 PHE - OTHER BENEFITSADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	TCS	TCS		5	4		7			2	8	1	5		32	12
R0001214 HEI - OTHER BENEFITS ADMINISTRATION	PFB	780	HEI	BE	NPFZZZZZ	150	TCS	TCS		3	3		1			1	1	1	7		17	
R0001215 H44551 001 HEL - OTHER BENEFITS ADMINISTRATION	PFB	780	HEL	BE	NPFZZZZZ	150	TCS	TCS		2	4		1		16	1	1	1	2		28	
R0001216 M36223 001 OTHER BENEFITS ADMINISTRATION	PFB	780	MAU	BE	NPFZZZZZ	150	TCS	TCS		3	5		2			1	1	1	2		15	
R0001218 PEC - OTHER BENEFITS ADMINISTRATION	PFB	780	PEC	BE	NPFZZZZZ	150	TCS	TCS		10	2		1			1	1		2		17	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TCS

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	TCS	TCS	15	4											19	13
HR000893 Attend Training	PFB	789	PHE	NE	NPFZZZZZ	150	TCS	TCS			4	2	8							3	17	14
HR001318 FLU SHOTS	PFB	795	PHE	NE	NPFZZZZZ	150	TCS	TCS	1												1	15
HR001464 SOX Compliance	PFB	836	PHE	NE	NPFZZZZZ	150	TCS	TCS	6			2			1		2				11	
	PFB					150	TCS	TCS													0	
	PFB					150	TCS	TCS													0	
	PFB					150	TCS	TCS													0	
							Total NonProj/Pgm Demand		169	156	171	190	184	178	186	168	180	176	211	184	2,153	
							Total Supply		176	160	176	176	168	176	184	168	176	176	168	184	2,088	
							Excess (Demand minus Supply)		-7	-4	-5	14	16	2	2	0	4	0	43	0	65	
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104	
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088	

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | PH | Benefits Systems Adm

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Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Labor Supply :																						
													(*enter* ***employee count*** *in* ***"Units tab card"***)									
Labor Supply	PFB	*Supply	*Supply	*Supply	*Supply	*Supply	TC	_ Available Hours	2	2	2	2	2	2	2	2	2	2	2	2	24	
Labor Demand :																						
													(*enter* ***hours*** *in* ***"Units tab card"***)									
Holiday	PFB	098	PHE	ND		107	TC	TC	16	16	0	16	16	16	16	16	16	16	32	32	208	
Vacation	PFB	098	PHE	ND		107	TC	TC	**32**			**40**				**8**	**40**		**32**	**48**	200	
Other NPW	PFB	098	PHE	ND		107	TC	TC													0	
Workers Comp	PFB	098	PHE	ND		108	TC	TC													0	
HR000171 HEI - Develop & Manage Forecast	PFB	701	HEI	BE	NPFZZZZZ	150	TC	TC				3									3	
HR000174 Develop & Manage Forecast	PFB	701	PHE	NE	NPFZZZZZ	150	TC	TC									7	11			18	
HR000174 Develop & Manage Forecast	PFB	701	PHE	NE	NPFZZZZZ	150	TC	TC									5	11			16	
TOTAL 701 PHE									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*12*	*22*	*0*	*0*	*34*	2
HR000985 APPRISE Mgrs Grp Mtg (MGM)	PFB	720	PHE	NE	NPFZZZZZ	150	TC	TC			1										1	3
HR000988 Assist w/ Internal Audits	PFB	760	PHE	NE	NPFZZZZZ	150	TC	TC	0	0			0	2	1	3	1	4	0	3	14	
HR000988 Assist w/ Internal Audits	PFB	760	PHE	NE	NPFZZZZZ	150	TC	TC			71			2	1	3		4		3	84	
TOTAL 760 PHE									*0*	*0*	*71*	*0*	*0*	*4*	*2*	*6*	*1*	*8*	*0*	*6*	*98*	6
HR000996 HEI-Assist with external audits	PFB	761	HEI	BE	NPFZZZZZ	150	TC	TC	2	1			0	0	1	0	3	1	0	0	8	
HR000996 HEI-Assist with external audits	PFB	761	HEI	BE	NPFZZZZZ	150	TC	TC	1	1					1		2	2			7	
TOTAL 761 HEI									*3*	*2*	*0*	*0*	*0*	*0*	*2*	*0*	*5*	*3*	*0*	*0*	*15*	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | PH | Benefits Systems Adm

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Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
HR000997 HEL-Assist with external audits	PFB	761	HEL	BE	NPFZZZZZ	150	TC	TC	2	1			0	0	1	0	3	1	0	0	8
HR000997 HEL-Assist with external audits	PFB	761	HEL	BE	NPFZZZZZ	150	TC	TC	1	1					1		2	2			7
TOTAL 761 HEL									*3*	*2*	*0*	*0*	*0*	*0*	*2*	*0*	*5*	*3*	*0*	*0*	*15*
HR000998 M36207 001 Assist with external audits	PFB	761	MAU	BE	NPFZZZZZ	150	TC	TC	2	1			0	0	1	0	3	1	0	0	8
HR000998 M36207 001 Assist with external audits	PFB	761	MAU	BE	NPFZZZZZ	150	TC	TC	1	1					1		2	2			7
TOTAL 761 MAU									*3*	*2*	*0*	*0*	*0*	*0*	*2*	*0*	*5*	*3*	*0*	*0*	*15*
HR000984 Assist with External Audits	PFB	761	PHE	NE	NPFZZZZZ	150	TC	TC	3	0			0	0	0	1	3	2	0	0	9
HR000984 Assist with External Audits	PFB	761	PHE	NE	NPFZZZZZ	150	TC	TC	2	1		4			1	1	2	2			13
TOTAL 761 PHE									*5*	*1*	*0*	*4*	*0*	*0*	*1*	*2*	*5*	*4*	*0*	*0*	*22*
R0001175 ASB - ADMINISTRATION	PFB	776	ASB	BE	NPFZZZZZ	150	TC	TC	1	4			0	1	0	0	0	0	0	0	6
R0001175 ASB - ADMINISTRATION	PFB	776	ASB	BE	NPFZZZZZ	150	TC	TC		4											4
TOTAL 776 ASB									*1*	*8*	*0*	*0*	*0*	*1*	*0*	*0*	*0*	*0*	*0*	*0*	*10*
R0001172 HEI - ADMINISTRATION	PFB	776	HEI	BE	NPFZZZZZ	150	TC	TC	5	10			0	0	5	5	3	0	0	0	28
R0001172 HEI - ADMINISTRATION	PFB	776	HEI	BE	NPFZZZZZ	150	TC	TC	1	5					4	5	2				17
TOTAL 776 HEI									*6*	*15*	*0*	*0*	*0*	*0*	*9*	*10*	*5*	*0*	*0*	*0*	*45*
R0001173 H44554 001 - HEL ADMINISTRATION	PFB	776	HEL	BE	NPFZZZZZ	150	TC	TC	5	10			0	0	5	5	3	0	0	0	28
R0001173 H44554 001 - HEL ADMINISTRATION	PFB	776	HEL	BE	NPFZZZZZ	150	TC	TC	1	5					4	5	2				17
TOTAL 776 HEL									*6*	*15*	*0*	*0*	*0*	*0*	*9*	*10*	*5*	*0*	*0*	*0*	*45*

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Labor Input Sheet - NonProject
2009

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Labor Class TC | PH | Benefits Systems Adm

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Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
R0001174 M36219 001 EE BENEFIT PLANS,POL.,PROC.	PFB	776	MAU	BE	NPFZZZZZ	150	TC	TC	5	10			0	0	5	5	3	0	0	0	28
R0001174 M36219 001 EE BENEFIT PLANS,POL.,PROC.	PFB	776	MAU	BE	NPFZZZZZ	150	TC	TC	1	5					4	5	2				17
TOTAL 776 MAU									*6*	*15*	*0*	*0*	*0*	*0*	*9*	*10*	*5*	*0*	*0*	*0*	*45*
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC	5	10	10	20	130	125	160	73	101	79	27	40	780
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC	121	96	72	77	113	114	123	90	78	84	28	54	1,050
HR001411 Special Projects/Requests	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC	0	0			12	15	0	17	0	3	0	0	47
HR001411 Special Projects/Requests	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC				2	12	14		16					44
Res Lev Upd 03/13/08	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC		50	80	80									210
TOTAL 776 PHE									*126*	*156*	*162*	*179*	*267*	*268*	*283*	*196*	*179*	*166*	*55*	*94*	*2,131*
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	TC	TC	2	2			2	2	3	3	2	2	2	2	22
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	TC	TC	1	2	3	1	2	2	2	2	2	2	2	1	22
TOTAL 777 PHE									*3*	*4*	*3*	*1*	*4*	*4*	*5*	*5*	*4*	*4*	*4*	*3*	*44*
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	NE	NPFZZZZZ	150	TC	TC					0	0	1	0	3	11	9	3	27
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	BE	NPFZZZZZ	150	TC	TC	2						1		2	10	9	2	26
TOTAL 778 HEI									*2*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*5*	*21*	*18*	*5*	*53*
R0001049 H44550 001 FLEX ADMINISTRATION	PFB	778	HEL	BE	NPFZZZZZ	150	TC	TC					0	2	3	2	3	10	9	3	32

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Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | PH | Benefits Systems Adm

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Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
R0001049 H44550 001 FLEX ADMINISTRATION	PFB	778	HEL	BE	NPFZZZZZ	150	TC	TC	11					2	1	1	3	10	9	3	40
TOTAL 778 HEL									*11*	*0*	*0*	*0*	*0*	*4*	*4*	*3*	*6*	*20*	*18*	*6*	*72*
R0001050 M36220 001 FLEX ADMINISTRATION	PFB	778	MAU	BE	NPFZZZZZ	150	TC	TC					1.5	0	2	2	2	10	9	3	30
R0001050 M36220 001 FLEX ADMINISTRATION	PFB	778	MAU	BE	NPFZZZZZ	150	TC	TC	4	1			1		1	1	2	10	9	3	32
TOTAL 778 MAU									*4*	*1*	*0*	*0*	*3*	*0*	*3*	*3*	*4*	*20*	*18*	*6*	*62*
R0001051 PEC - FLEX ADMINISTRATION	PFB	778	PEC	BE	NPFZZZZZ	150	TC	TC					0	0	0	0	0	1	0	0	1
R0001051 PEC - FLEX ADMINISTRATION	PFB	778	PEC	BE	NPFZZZZZ	150	TC	TC										1			1
TOTAL 778 PEC									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*2*
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	PHE	NE	NPFZZZZZ	150	TC	TC					8	2	2	2	10	11	29	4	68
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	PHE	NE	NPFZZZZZ	150	TC	TC	3		3	2	8	1	1	2	8	10	29	3	70
TOTAL 778 PHE									*3*	*0*	*3*	*2*	*16*	*3*	*3*	*4*	*18*	*21*	*58*	*7*	*138*
R0001083 ASB - PENSION ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TC	TC					0	0	1	0	0	0	0	0	1
R0001083 ASB - PENSION ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TC	TC		1											1
TOTAL 779 ASB - PENSION									*0*	*1*	*0*	*0*	*0*	*0*	*1*	*0*	*0*	*0*	*0*	*0*	*2*
R0001097 ASB - HEIRS ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TC	TC								2					2
TOTAL 779 ASB - HEIRS									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*0*	*0*	*2*

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Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | PH | Benefits Systems Adm

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC	0	0			1	0	0	0	2	2	7	16	28
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC				1	1				1	1	7	15	26
TOTAL 779 HEI - OPEB									*0*	*0*	*0*	*1*	*2*	*0*	*0*	*0*	*3*	*3*	*14*	*31*	*54*
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC					0	0	0	1	0	0	0	0	1
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC								1					1
TOTAL 779 HEI - HEIRS									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*0*	*0*	*2*
R0001258 HEI - PENSION ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC					2	5	3	3	2	3	7	9	34
R0001258 HEI - PENSION ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC	4	6	3	7	2	4	3	2	2	2	7	8	50
TOTAL 779 HEI - PENSION									*4*	*6*	*3*	*7*	*4*	*9*	*6*	*5*	*4*	*5*	*14*	*17*	*84*
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC	0	0			1	0	0	0	1	1	7	18	28
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC			1	1	1				1	1	7	16	28
TOTAL 779 HEL - OPEB									*0*	*0*	*1*	*1*	*2*	*0*	*0*	*0*	*2*	*2*	*14*	*34*	*56*
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC					0	0	0	1	0	0	0	0	1
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC								1					1
TOTAL 779 HEL - HEIRS									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*0*	*0*	*2*
R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC					3	5	3	3	2	3	7	9	35

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
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R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC	4	6	3	7	2	5	3	2	2	2	7	8	51
TOTAL 779 HEL - PENSION									*4*	*6*	*3*	*7*	*5*	*10*	*6*	*5*	*4*	*5*	*14*	*17*	*86*
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC	0	0			1	0	0	0	1	1	8	18	29
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC			1	1	1				1	1	8	16	29
TOTAL 779 MAU - OPEB									*0*	*0*	*1*	*1*	*2*	*0*	*0*	*0*	*2*	*2*	*16*	*34*	*58*
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC					0	0	0	1	0	0	0	0	1
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC								1					1
TOTAL 779 MAU - HEIRS									*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*0*	*0*	*2*
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC					2	5	3	3	2	3	7	9	34
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC	4	6	3	7	2	5	3	2	2	2	7	8	51
TOTAL 779 MAU - PENSION									*4*	*6*	*3*	*7*	*4*	*10*	*6*	*5*	*4*	*5*	*14*	*17*	*85*
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC					0	0	0	4	0	0	0	0	4
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC	1							3					4
TOTAL 779 PHE - HEIRS									*1*	*0*	*0*	*0*	*0*	*0*	*0*	*7*	*0*	*0*	*0*	*0*	*8*
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC	0	0			8	1	0	0	1	3	13	15	41

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Labor Input Sheet - NonProject
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R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC			2	1	1				1	5	13	16	39	
TOTAL 779 PHE - OPEB									*0*	*0*	*2*	*1*	*9*	*1*	*0*	*0*	*2*	*8*	*26*	*31*	*80*	11
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC					3	8	4	9	4	2	8	8	46	
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC	4	7	6	10	2	8	3	8	2	2	8	8	68	
TOTAL 779 PHE - PENSION									*4*	*7*	*6*	*10*	*5*	*16*	*7*	*17*	*6*	*4*	*16*	*16*	*114*	11
R0001214 HEI - OTHER BENEFITS ADMINISTRATION	PFB	780	HEI	BE	NPFZZZZZ	150	TC	TC					0	1	0	0	0	0	0	0	1	
R0001214 HEI - OTHER BENEFITS ADMINISTRATION	PFB	780	HEI	BE	NPFZZZZZ	150	TC	TC			1										1	
TOTAL 780 HEI									*0*	*0*	*1*	*0*	*0*	*1*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	
R0001215 H44551 001 HEL - OTHER BENEFITS ADMINISTRATION	PFB	780	HEL	BE	NPFZZZZZ	150	TC	TC					0	1	0	0	0	0	0	1	2	
R0001215 H44551 001 HEL - OTHER BENEFITS ADMINISTRATION	PFB	780	HEL	BE	NPFZZZZZ	150	TC	TC						2							2	
TOTAL 780 HEL									*0*	*0*	*0*	*0*	*0*	*3*	*0*	*0*	*0*	*0*	*0*	*1*	*4*	
R0001216 M36223 001 OTHER BENEFITS ADMINISTRATION	PFB	780	MAU	BE	NPFZZZZZ	150	TC	TC					0	0	0	0	0	0	0	1	1	
R0001216 M36223 001 OTHER BENEFITS ADMINISTRATION	PFB	780	MAU	BE	NPFZZZZZ	150	TC	TC						2							2	
TOTAL 780 MAU									*0*	*0*	*0*	*0*	*0*	*2*	*0*	*0*	*0*	*0*	*0*	*1*	*3*	

Labor Input Sheet - NonProject
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Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HR001322 Integrated Absence Mgmt / Case Mgmt	PFB	780	PHE	NE	NPFZZZZZ	150	TC	TC					4	3	10	7	1	1	1	1	28	
HR001322 Integrated Absence Mgmt / Case Mgmt	PFB	780	PHE	NE	NPFZZZZZ	150	TC	TC		2	1	3	4	3	10	7			1	1	32	
TOTAL 780 PHE - IAM									*0*	*2*	*1*	*3*	*8*	*6*	*20*	*14*	*1*	*1*	*2*	*2*	*60*	12
R0001213 PHE - OTHER BENEFITS ADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	TC	TC					8	4	3	2	2	2	2	3	26	
R0001213 PHE - OTHER BENEFITS ADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	TC	TC		2	5	1	8	4	3		2	2	1	3	31	
TOTAL 780 PHE - OTHER									*0*	*2*	*5*	*1*	*16*	*8*	*6*	*2*	*4*	*4*	*3*	*6*	*57*	12
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	TC	TC	2				0	0	0	0	0	0	0	0	2	
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	TC	TC	1												1	
TOTAL 785									*3*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*3*	13
HR001464 SOX Compliance	PFB	836	PHE	NE	NPFZZZZZ	150	TC	TC	3	3	10	10	0	0	2	0	0	0	0	0	28	
HR001464 SOX Compliance	PFB	836	PHE	NE	NPFZZZZZ	150	TC	TC							1						1	
TOTAL 836									*3*	*3*	*10*	*10*	*0*	*0*	*3*	*0*	*0*	*0*	*0*	*0*	*29*	
HR001011 Contract administration; meetings	PFB	844	PHE	NE	NPFZZZZZ	150	TC	TC	0				0	0	5	0	0	0	0	0	5	
HR001011 Contract administration; meetings	PFB	844	PHE	NE	NPFZZZZZ	150	TC	TC							4						4	
TOTAL 844									*0*	*0*	*0*	*0*	*0*	*0*	*9*	*0*	*0*	*0*	*0*	*0*	*9*	17
	PFB					150	TC	TC													0	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | PH | Benefits Systems Adm

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	PFB					150	TC	TC													0
							Total NonProj/Pgm Demand		253	270	276	294	363	366	416	336	352	352	368	414	4,060
							Total Supply		352	320	352	352	336	352	368	336	352	352	336	368	4,176
							Excess (Demand minus Supply)		-99	-50	-76	-58	27	14	48	0	0	0	32	46	-117
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | KKH | LK

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
***Labor Supply*:**																					
Labor Supply	PFB	*Supply	*Supply	*Supply	*Supply	*Supply	TC	_ Available Hours	2	2	2	2	2	2	2	2	2	2	2	2	24
***Labor Demand*:**																					
Holiday	PFB	098	PHE	ND		107	TC	TC	16	16	0	16	16	16	16	16	16	16	32	32	208
Vacation	PFB	098	PHE	ND		107	TC	TC	32				8	72	40					8	160
Other NPW	PFB	098	PHE	ND		107	TC	TC													0
Workers Comp	PFB	098	PHE	ND		108	TC	TC													0
HR000171 HEI - Develop & Manage Forecast	PFB	701	HEI	BE	NPFZZZZZ	150	TC	TC					1								1
HR000172 H01067 001 - Develop & Manage Forecast	PFB	701	HEL	BE	NPFZZZZZ	150	TC	TC			1	1	1								3
HR000175 M36205 001 Develop & Manage Forecast	PFB	701	MAU	BE	NPFZZZZZ	150	TC	TC			1	1	1								3
HR000174 Develop & Manage Forecast	PFB	701	PHE	NE	NPFZZZZZ	150	TC	TC	40	40	120	120	100	70	70	50	48	96	17	36	807
Res Lev Upd 03/13/08	PFB	701	PHE	NE	NPFZZZZZ	150	TC	TC		40						20	20				80
TOTAL 701 PHE									*40*	*80*	*120*	*120*	*100*	*70*	*70*	*70*	*68*	*96*	*17*	*36*	*887*
IR000135 AUW - HECO: all depts except Dist & Prod	PFB	753	PHE	NE	NPFZZZZZ	150	TC	TC						1							1
R0001175 ASB - ADMINISTRATION	PFB	776	ASB	BE	NPFZZZZZ	150	TC	TC									2	2	3		7
R0001172 HEI - ADMINISTRATION	PFB	776	HEI	BE	NPFZZZZZ	150	TC	TC									2	2	3		7
R0001173 H44554 001 - HEL ADMINISTRATION	PFB	776	HEL	BE	NPFZZZZZ	150	TC	TC									4	4	4		12
R0001174 M36219 001 EE BENEFIT PLANS,POL.,PROC.	PFB	776	MAU	BE	NPFZZZZZ	150	TC	TC									4	4	4		12

*(enter **employee count** in **"Units tab card"**)*

*(enter **hours** in **"Units tab card"**)*

2

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | KKH | LK

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC	43	20	15	10	20	15	30	30	80	50	70	70	453	
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC	0	0	0	0	0	178	165	170	165	165	170	170	1,183	
HR001411 Special Projects/Requests	PFB	776	PHE	NE	NPFZZZZZ	150	TC	TC					3							5	8	
TOTAL 776 PHE									*43*	*20*	*15*	*10*	*23*	*193*	*195*	*200*	*245*	*215*	*240*	*245*	*1,644*	*9*
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	TC	TC	1	1	1	1	1	1	1	1	1	1	1	1	12	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	TC	TC	0	0	0	0	0	10	9	8	9	8	9	9	62	
TOTAL 777									*1*	*1*	*1*	*1*	*1*	*11*	*10*	*9*	*10*	*9*	*10*	*10*	*74*	*10*
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	PHE	NE	NPFZZZZZ	150	TC	TC							1						1	18
R0001083 ASB - PENSION ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TC	TC					2		2	2		1			7	
R0001097 ASB - HEIRS ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	TC	TC													0	
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC						1						1	2	
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC									1				1	
R0001258 HEI - PENSION ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	TC	TC						1						1	2	
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC				3		2		2		3			10	
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC													0	
R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	TC	TC					1		2	4		3		3	13	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | KKH | LK

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card														
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC				1		1		2		1			5	
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC													0	
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	TC	TC	2				2		2	4		2		2	14	
R0001098 PEC - HEIRS ADMINISTRATION	PFB	779	PEC	BE	NPFZZZZZ	150	TC	TC													0	
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC			1										1	11
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC			1		4		4	7		4	10	6	36	11
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	TC	TC			2		6		5	15	4	8	4	15	59	11
R0001214 HEI - OTHER BENEFITS ADMINISTRATION	PFB	780	HEI	NE	NPFZZZZZ	150	TC	TC													0	
R0001215 H44551 001 HEL - OTHER BENEFITS ADMINISTRATION	PFB	780	HEL	BE	NPFZZZZZ	150	TC	TC				1									1	
R0001216 M36223 001 OTHER BENEFITS ADMINISTRATION	PFB	780	MAU	BE	NPFZZZZZ	150	TC	TC				1									1	
R0001213 PHE - OTHER BENEFITS ADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	TC	TC		3		3				3				4	13	12
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	TC	TC		1										2	3	13
HR000991 Attend Safety Training	PFB	797	PHE	NE	NPFZZZZZ	150	TC	TC	1												1	15
HR001464 SOX Compliance	PFB	836	PHE	NE	NPFZZZZZ	150	TC	TC						1							1	
HR000992 Process Invoices; ProCard reporting	PFB	843	PHE	NE	NPFZZZZZ	150	TC	TC	4	4	4	4	4	4	4	4	4	5	4	8	53	16
	PFB					150	TC	TC													0	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class TC | KKH | LK

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
							Total NonProj/Pgm Demand		139	125	146	162	170	373	351	338	360	375	331	373	3,243
							Total Supply		352	320	352	352	336	352	368	336	352	352	336	368	4,176
							Excess (Demand minus Supply)		-213	-195	-206	-190	-166	21	-17	2	8	23	-5	5	-933
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Labor Supply **:**																						
														(enter ***employee count*** *in* ***"Units tab card")***								
Labor Supply	PFB	*Supply	*Supply	*Supply	*Supply	*Supply	I	_ Available Hours	3	3	3	3	3	3	3	3	3	3	3	3	36	
Labor Demand **:**																						
														(enter ***hours*** *in* ***"Units tab card")***								
Holiday	PFB	098	PHE	ND		107	I	I	24	24	0	24	24	24	24	24	24	24	48	48	312	
Vacation	PFB	098	PHE	ND		107	I	I	8			8	56	8	24		8	16	40	32	200	
Other NPW	PFB	098	PHE	ND		107	I	I													0	
Workers Comp	PFB	098	PHE	ND		108	I	I													0	
IR000135 AUW - HECO: all depts except Dist & Prod	PFB	753	PHE	NE	NPFZZZZZ	150	I	I						1							1	
HR000988 Assist w/ Internal Audits	PFB	760	PHE	NE	NPFZZZZZ	150	I	I	3					3					1	1	8	6
HR000984 Assist with External Audits	PFB	761	PHE	NE	NPFZZZZZ	150	I	I	2					2						1	5	7
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	I	I	5	10	10	5	17	20	23	20	25	17	15	13	180	
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	I	I	13	14	17	14	12	7	11	12	7	10	10	20	147	
HR000031 Empl Benefits Admin & General Exp	PFB	776	PHE	NE	NPFZZZZZ	150	I	I	10	20	20	0	40	79	60	74	77	52	49	26	507	
TOTAL 776									*28*	*44*	*47*	*19*	*69*	*106*	*94*	*106*	*109*	*79*	*74*	*59*	*834*	9
R0001172 HEI - ADMINISTRATION	PFB	776	HEI	BE	NPFZZZZZ	150	I	I	3												3	
R0001173 H44554 001 - HEL ADMINISTRATION	PFB	776	HEL	BE	NPFZZZZZ	150	I	I	2												2	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001174 M36219 001 EE BENEFIT PLANS,POL.,PROC.	PFB	776	MAU	BE	NPFZZZZZ	150	I	I	2												2	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	I	I	3	2	2	3	2	2	2	3	2	2	2	3	28	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	I	I	1	1	1	1	1	1	1	1	1	1	1		11	
HR000989 Prepare time sheet/Time entry process	PFB	777	PHE	NE	NPFZZZZZ	150	I	I	1	1	1	1	1	1	1	1	1	1	1	3	14	
TOTAL 777									*5*	*4*	*4*	*5*	*4*	*4*	*4*	*5*	*4*	*4*	*4*	*6*	*53*	***10***
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	PHE	NE	NPFZZZZZ	150	I	I	19	20	19	10	18	38	44	39	51	59	30	23	370	
R0001047 PHE - FLEX ADMINISTRATION	PFB	778	PHE	NE	NPFZZZZZ	150	I	I	26	22	33	20	73	62	55	53	57	90	70	80	641	
Res Lev Upd 3/13/08	PFB	778	PHE	NE	NPFZZZZZ	150	I	I	80	77	80	97									334	
TOTAL 778 PHE									*125*	*119*	*132*	*127*	*91*	*100*	*99*	*92*	*108*	*149*	*100*	*103*	*1,345*	***18***
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	BE	NPFZZZZZ	150	I	I	6	3	2	2	2	3	2	2	6	3	2	3	36	
R0001048 HEI - FLEX ADMINISTRATION	PFB	778	HEI	BE	NPFZZZZZ	150	I	I	1	1	2	1	1	1	6	10	10	9	10	6	58	
TOTAL 778 HEI									*7*	*4*	*4*	*3*	*3*	*4*	*8*	*12*	*16*	*12*	*12*	*9*	*94*	
R0001049 H44550 001 FLEX ADMINISTRATION	PFB	778	HEL	BE	NPFZZZZZ	150	I	I						1				1			2	
R0001049 H44550 001 FLEX ADMINISTRATION	PFB	778	HEL	BE	NPFZZZZZ	150	I	I			4	2									6	
TOTAL 778 HEL									*0*	*0*	*4*	*2*	*0*	*1*	*0*	*0*	*0*	*1*	*0*	*0*	*8*	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001050 M36220 001 FLEX ADMINISTRATION	PFB	778	MAI	BE	NPFZZZZZ	150	I	I						1				1			2	
R0001050 M36220 001 FLEX ADMINISTRATION	PFB	778	MAU	BE	NPFZZZZZ	150	I	I	1			1									2	
TOTAL 778 MAU									*1*	*0*	*0*	*1*	*0*	*1*	*0*	*0*	*0*	*1*	*0*	*0*	*4*	
R0001051 PEC - FLEX ADMINISTRATION	PFB	778	PEC	BE	NPFZZZZZ	150	I	I		1		1		2		1		2		2	9	
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I											5		5	
HR000034 PHE - HEIRS ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	15	10	10	9	20	10	15	10	13	4	6	26	148	
TOTAL 779 PHE HEIRS									*15*	*10*	*10*	*9*	*20*	*10*	*15*	*10*	*13*	*4*	*11*	*26*	*153*	***11***
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	33	30	50	44	100	93	80	90	77	55	98	90	840	
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	21	15	7	8	8	8	8	8	8	30	10	27	158	
R0001074 PHE - OPEB ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	2	5	1	5	4	1							18	
Res Lev Upd 03/13/08	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	26	20	26	26									98	
TOTAL 779 PHE OPEB									*82*	*70*	*84*	*83*	*112*	*102*	*88*	*98*	*85*	*85*	*108*	*117*	*1,114*	***11***
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	I	I	1	1	1	1	1	1	1	1	1	1	1	1	12	
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	I	I	3	1		1	1	3	1	2	1	1	2	3	19	
R0001075 HEI - OPEB ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	I	I	2	1		1	1	1							6	
TOTAL 779 HEI OPEB									*6*	*3*	*1*	*3*	*3*	*5*	*2*	*3*	*2*	*2*	*3*	*4*	*37*	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	I	I						1				1			2	
R0001076 H44552 001 HEL - OPEB ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	I	I	4	4	3	3	1	2	1	3	2	2	3	7	35	
TOTAL 779 HEL OPEB									*4*	*4*	*3*	*3*	*1*	*3*	*1*	*3*	*2*	*3*	*3*	*7*	*37*	
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	I	I						1				1			2	
R0001077 M36222 001 OPEB ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	I	I	5	4	3	3	1	2	1	3	2	2	4	10	40	
TOTAL 779 MAU OPEB									*5*	*4*	*3*	*3*	*1*	*3*	*1*	*3*	*2*	*3*	*4*	*10*	*42*	
R0001079 PRE-RETIREMENT WORKSHOP	PFB	779	PHE	NE	NPFZZZZZ	150	I	I				6									6	
R0001079 PRE-RETIREMENT WORKSHOP	PFB	779	PHE	NE	NPFZZZZZ	150	I	I				10									10	
TOTAL 779 PRE-RETIREMENT WORKSHOP									*0*	*0*	*0*	*16*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*16*	***11***
R0001082 PHE - PENSION ADMINISTRATION	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	40	40	55	70	94	115	129	111	134	114	74	95	1,071	
Res Lev Upd 03/13/08	PFB	779	PHE	NE	NPFZZZZZ	150	I	I	67	60	67	50									244	
Total 779 PHE Pension									*107*	*100*	*122*	*120*	*94*	*115*	*129*	*111*	*134*	*114*	*74*	*95*	*1,315*	***11***
R0001094 HEI - HEIRS ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	I	I	3		2	4	3	1	4	2		1	3	6	29	
R0001095 H44552 001 HEIRS ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	I	I	4	1	4	3	1	1	2	1		1	1	3	22	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001096 M36222 001 HEIRS ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	I	I	3	1	4	3	1	1	2	1		1		4	21	
R0001097 ASB - HEIRS ADMINISTRATION	PFB	779	ASB	BE	NPFZZZZZ	150	I	I	1	1	3	4	3		2	1	1	5	2	1	24	
R0001098 PEC - HEIRS ADMINISTRATION	PFB	779	PEC	BE	NPFZZZZZ	150	I	I		1	1		1			1				1	5	
R0001258 HEI - PENSION ADMINISTRATION	PFB	779	HEI	BE	NPFZZZZZ	150	I	I	3	2	2					2	1			1	11	
R0001259 H11220 001 HEL - PENSION ADMINISTRATION	PFB	779	HEL	BE	NPFZZZZZ	150	I	I	4	9	15	5	5	9	12	9	5	4	5	1	83	
R0001260 M36222 001 PENSION ADMINISTRATION	PFB	779	MAU	BE	NPFZZZZZ	150	I	I	4	9	15	5	5	9	12	9	5	4	5	2	84	
HR001322 Integrated Absence Mgmt / Case Mgmt	PFB	780	PHE	NE	NPFZZZZZ	150	I	I							5						5	12
R0001213 PHE - OTHER BENEFITS ADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	I	I	3	3	3	3	3	3	3	4	3	4	3	4	39	
R0001213 PHE - OTHER BENEFITS ADMINISTRATION	PFB	780	PHE	NE	NPFZZZZZ	150	I	I	10	6	3	6	1	2	16	5	1	4	2	3	59	
TOTAL 780 PHE OTHER BENEFITS									*13*	*9*	*6*	*9*	*4*	*5*	*19*	*9*	*4*	*8*	*5*	*7*	*98*	***12***
R0001214 HEI - OTHER BENEFITS ADMINISTRATION	PFB	780	HEI	BE	NPFZZZZZ	150	I	I						1				1			2	
R0001215 H44551 001 HEL - OTHER BENEFITS ADMINISTRATION	PFB	780	HEL	BE	NPFZZZZZ	150	I	I				2			2			2		1	7	

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
R0001216 M36223 001 OTHER BENEFITS ADMINISTRATION	PFB	780	MAU	BE	NPFZZZZZ	150	I	I				2			2			2		1	7	
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	I	I		2										2	4	
HR000990 Ee Trng & Dev Needs; PDS Prep/Mtg	PFB	785	PHE	NE	NPFZZZZZ	150	I	I		2											2	
TOTAL 785									*0*	*4*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	*6*	***13***
HR000893 Attend Training	PFB	789	PHE	NE	NPFZZZZZ	150	I	I				1									1	
HR000893 Attend Training	PFB	789	PHE	NE	NPFZZZZZ	150	I	I						7			2				9	
HR000893 Attend Training	PFB	789	PHE	NE	NPFZZZZZ	150	I	I				1	2								3	
TOTAL 789									*0*	*0*	*0*	*2*	*2*	*7*	*0*	*0*	*2*	*0*	*0*	*0*	*13*	***14***
HR000991 Attend Safety Training	PFB	797	PHE	NE	NPFZZZZZ	150	I	I	1												1	
HR000991 Attend Safety Training	PFB	797	PHE	NE	NPFZZZZZ	150	I	I	1												1	
TOTAL 797									*2*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*2*	***15***
HR001464 SOX Compliance	PFB	836	PHE	NE	NPFZZZZZ	150	I	I									2				2	
HR000992 Process Invoices; ProCard reporting	PFB	843	PHE	NE	NPFZZZZZ	150	I	I	1		1		1		1		1		1	1	7	
Invoices; ProCard	PFB	843	PHE	NE	NPFZZZZZ	150	I	I				1				1				1	3	
TOTAL 843									*1*	*0*	*1*	*1*	*1*	*0*	*1*	*1*	*1*	*0*	*1*	*2*	*10*	***16***

Labor Input Sheet - NonProject
2009

Resp Area (RA) PFB
Labor Class I | CK | EA | JWH

Prepared by KHO
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
								Total NonProj/Pgm Demand	467	424	467	467	504	528	552	504	528	528	504	552	6,025
								Total Supply	528	480	528	528	504	528	552	504	528	528	504	552	6,264
								Excess (Demand minus Supply)	-61	-56	-61	-61	0	0	0	0	0	0	0	0	-239
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: Total NonProject Demand hours may *NOT* equal Total Supply hours due to Project Demand hours (which are budgeted in the Project file)

Projected HECO Rate Case Labor Hours - P6V PFE.xls

2009

Project #	RA	Act	Loc	Ind	EE	Labor Class	Line Item	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2010 Dpt Est
P0001493	P3V	735	PHE	NE	150	EXEC	VP Gov Comm Aff - Exec	0	10	10	20	30	0	0	0	0	0	0	0	70
P0001493	P9V	735	PHE	NE	150	EXEC	Sr VP Public Affairs - Exec	0	0	10	10	20	0	0	0	0	0	0	0	40
P0001493	PAA	735	PHE	NE	150	EXEC2	Controller	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PAA	735	PHE	NE	150	I	Controller Implementor	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PAA	735	PHE	NE	150	TC	General Acccunting T/C	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PAC	735	PHE	NE	150	TC	Controller T/C	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PAT	735	PHE	NE	150	FS	Controller FS	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PAT	735	PHE	NE	150	TC	Controller Depreciation Study T/C	0	0	0	50	10	0	0	0	0	0	0	0	60
P0001493	PBA	735	OAH	NC	150	BUOCB	Engineering (EDP Clearing)	10	10	0	0	0	0	0	0	0	0	0	0	20
P0001493	PBA	735	OAH	NC	150	E-B	Engineering (EDP Clearing)	40	30	30	40	40	0	0	0	0	0	0	0	180
P0001493	PBA	735	OAH	NC	150	TCS-B	Engineering (EDP Clearing)	20	20	0	0	0	0	0	0	0	0	0	0	40
P0001493	PBE	735	OAH	NC	150	B_TNDENG	Engineering (EDP Clearing)	10	10	0	10	10	0	0	0	0	0	0	0	40
P0001493	PBP	735	OAH	NC	150	B_PRJSUP	Engineering (EDP Clearing)	20	20	0	0	0	0	0	0	0	0	0	0	40
P0001493	PCA	735	PHE	NE	150	I	Customer Service - Implementor	0	2	2	0	0	0	0	0	0	0	0	0	4
P0001493	PCA	735	PHE	NE	150	TC	Customer Service TC	0	30	30	0	0	0	0	0	0	0	0	0	60
P0001493	PCA	735	PHE	NS	150	E	Customer Service - Enabler	0	4	0	2	0	0	0	0	0	0	0	0	6
P0001493	PDA	735	OAH	NC	150	TCS-ED	C&M (Trans)	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PFA	735	PHE	NE	150	E	HR Enabler	20	20	20	20	30	0	0	0	0	0	0	0	110
P0001493	PFA	735	PHE	NE	150	I	HR Implemertor	25	25	25	25	25	0	0	0	0	0	0	0	125
P0001493	PFA	735	PHE	NE	150	TCS	HR TCS	2	2	2	2	2	0	0	0	0	0	0	0	10
P0001493	PFD	735	PHE	NE	150	FS	Client Services F/S	15	0	0	15	15	0	0	0	0	0	0	0	45
P0001493	PFD	735	PHE	NE	150	I	Client Services Implementor	40	0	40	40	0	0	0	0	0	0	0	0	120
P0001493	PFI	735	PHE	NE	150	FS	Workforce Staffing FS	15	15	0	0	0	0	0	0	0	0	0	0	30
P0001493	PFI	735	PHE	NE	150	I	Workforce Staffing Implementor	30	30	0	0	0	0	0	0	0	0	0	0	60
P0001493	PIB	735	PHE	NC	150	E-I	Power Supply Op & Maint Enabler Support	40	30	30	30	30	20	16	16	0	0	0	0	212
P0001493	PIB	735	PPO	NC	150	I-I	Production - Implementor	30	20	10	10	8	4	4	4	0	0	0	0	90
P0001493	PIB	735	PPO	NC	150	TC-I	Production - TC	160	160	160	100	80	40	16	20	0	0	0	0	736
P0001493	PIC	735	PHE	NC	150	FS-I	Power Purchase FS-1	10	8	0	10	0	0	0	0	0	0	0	0	28
P0001493	PIC	735	PHE	NC	150	TC-I	Power Purchase T/C-1	1	2	0	5	0	0	0	0	0	0	0	0	8
P0001493	PIC	735	PHE	NE	150	I-I	Power Purchase Implementor 1	3	5	0	10	0	0	0	0	0	0	0	0	18
P0001493	PKC	735	PHE	NE	150	TC	Budgets (S.Choo)	15	15	0	0	0	0	0	0	0	0	0	0	30
P0001493	PKC	735	PHE	NE	150	TC	Budgets TC (G. Shimabukuro)	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PKF	735	PHE	NE	150	FS	Financial Analysis F/S Support	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PKF	735	PHE	NE	150	TC	Financial Analysis T/C Support	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PKI	735	PHE	NE	150	FS	Insurance F/S Support	3	22	3	22	6	0	0	0	0	0	0	0	56
P0001493	PKI	735	PHE	NE	150	TC	Insurance F/S Support	4	34	4	34	8	0	0	0	0	0	0	0	84
P0001493	PKT	735	PHE	NE	150	TC	Securities TC	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PNP	735	PHE	NE	150	FS	Regulatory Affairs F/S Support	120	160	160	240	120	40	15	15	0	0	0	0	870
P0001493	PNP	735	PHE	NE	150	I	Regulatory Support Implementor	30	40	40	60	40	0	0	0	0	0	0	0	210
P0001493	PNP	735	PHE	NE	150	TC	Regulatory Affairs Teacher/Coach	420	560	560	840	560	120	30	30	0	0	0	0	3,120
P0001493	PRA	735	PDO	NE	150	E-ED	System Op E-ED	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PRA	735	PDO	NE	150	TCS-ED	System Op TCS-ED	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PSA	735	PHE	NS	150	E	Energy Services Enabler	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PSA	735	PHE	NS	150	TC	Energy Services TC	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PSD	735	PHE	NE	150	FS	DSM FS	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PSM	735	PHE	NE	150	FS	Forecasting FS Sup	60	20	0	60	60	0	0	0	0	0	0	0	200
P0001493	PSM	735	PHE	NE	150	TC	ESD Account Supp	20	10	0	30	20	0	0	0	0	0	0	0	80
P0001493	PSM	735	PHE	NE	150	TC	Forecasting TC Sup	60	20	0	60	60	0	0	0	0	0	0	0	200
P0001493	PSP	735	PHE	NE	150	FS	Pricing FS	40	40	40	40	40	8	8	0	0	0	0	0	216
P0001493	PSP	735	PHE	NE	150	TC	Pricing T/C	80	80	80	80	80	8	8	0	0	0	0	0	416
P0001493	PWA	735	PHE	NE	150	TCS-W	CID (C. Takahashi)	14	10	0	0	0	0	0	0	0	0	0	0	24
P0001493	P4V	735	PHE	NE	150	EXEC	Financial VP	0	0	0	0	0	0	0	0	0	0	0	0	0
P0001493	PFB	735	PHE	NE	150	E	Benefits Enabler Support	30	19	14	11	8								80
P0001493	PFB	735	PHE	NE	150	TC	Benefits TC Support	11	4	9		15								39
P0001493	PFB	735	PHE	NE	150	TC	Benefits TC Support (HR Suite)	5	2	4		7								18
P0001493	P6V	735	PHE	NE	150	F	Corporate Excellence F Supp (HR Suite)	5	2	4		7								18

Karen Ho:
labor hours for Benefits E and TC based on actual 2007-2009 hours charged to HECO 2007TY Rate Case

Karen Ho:
labor hours for HR Suite TC and F estimated at 50% of Benefits TC

The costs is for 1 hr of testing assistance during the Ellipse 6 upgrade. The estimate was based on the labor charged incurred during the prior MIMS to Ellipse upgrade.

Apparently, Julie Price charged 1 hr to Ellipse back in May 2003. This was picked up and used as a budget for the Ellipse 6 project which is planned to begin in 2009.

2009 TEST YEAR - LABOR & NON-LABOR HOURS & COSTS
RATE CASE INFORMATION - A&G OPERATIONS - ACCT BLK B38
WITNESS: JULIE PRICE

2009 DIRECT LABOR HOURS & COSTS
SAFETY, SECURITY & FACILITIES ADMINISTRATION - PHA

2009 LABOR HOURS & COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec	
PHA	780	PHE	NE	NPHZZZZZ	JBB - Labor Hours	150	319	30	28	30	30	28	8	31	28	30	30	30	16	*
PHA	780	PHE	NE	NPHZZZZZ	JBB - Labor Costs	150	$19,175.09	$1,803.30	$1,683.08	$1,803.30	$1,803.30	$1,683.08	$480.88	$1,863.41	$1,683.08	$1,803.30	$1,803.30	$1,803.30	$961.76	

RECORDED & BUDGETED COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	Description	2003 rec	2004 rec	2005 rec	2006 rec	2007 rec	2008 bud	2009 bud	
PHA	780	PHE	NE	NPHZZZZZ		150	Labor Cost	-	-	-	-	8,352.12	15,930.18	19,175.09	Activity #780 was added when the new division, Corp Health &
PHA	780	PHE	NE	NPHZZZZZ		155	Labor True-up	-	-	-	-	1,036.03	-	-	Wellness, was assigned to the department in July 2007. Labor hours
								-	-	-	-	9,388.15	15,930.18	19,175.09	for Activity #780 were budgeted from 2008.

2009 NON-LABOR COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PHA	780	PHE	NE	NPHZZZZZ	O/S - Bus Subsidy	501	$ 83,040.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00

RECORDED & BUDGETED COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	Description	2003 rec	2004 rec	2005 rec	2006 rec	2007 rec	2008 bud	2009 bud	
PHA	780	PHE	NE	NPHZZZZZ	Bus Subsidy	501	Outside Svcs	-	$ 40.00	$ 6,400.00	$ 74,520.00	$ 78,760.00	$ 76,800.00	$ 83,040.00	2009 budget increased by $6K because of higher enrollment in bus
															participation (160 in 2008 to 173 in 2009).

2009 Direct Labor Hours & Costs

CA-IR-2

Project	Line item	ACT	LOC	IND	EE	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec	FY09	Preparer	Work Papers	Staffing level/count	Addl Staffing	Ee Quatification	Studies, analyses, work papers	
																			a.	b.	c.	d.	e.	f.	
P0000498	Cafeteria -- FPM Labor Hours	935	WRD	NE	150	4	4	4	4	4	4	4	4	4	4	4	4	48	G. Smith	See	8 FTE	NA	NA	NA	*
P0000498	Cafeteria -- Fpm Labor $$'s	935	WRD	NE	150	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	1680.48		Trend	1-TC to				
P0000498						140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	140.04	1680.48		Analysis	manage				
																				below	P000498				

Work papers not available; Since the inception of the Cafeteria program (P0000498) labor hour budget has always been 4hrs/month for project management, TC-teacher/coach position. Project management included coordination & administration of monthly services and routine maintenance; The "lead" person for cafeteria inquiries. Labor hours & costs have remained consistant from 2003 to current.

RECORDED COSTS - 2003 THRU 2009

Account Block: B38

Account: 926000

PROJ No.	Acct Description	ACT	LOC	IND	EE	2003 Rec	2004 Rec	2005 Rec	2006 Rec	2007 Rec	2007 DRC	2008 Bud	2009 Bud
P0000498	EE PENSIONS & BENEFITS	935	WRD	NE	150	2,053.60	1,178.19	61.34	1,591.50	2,500.96	1,573.92	1,200.96	1,665.60

Labor Input Sheet - NonProject
2009 (3/6/08 HR Suite Adjustment)

Resp Area (RA) PPA
Labor Class IMPL
Carol - 20912

Prepared by J. MORIMATSU
Date 3/10/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									*(enter **employee count** in **"Units tab card"**)*												
Labor Supply	PPA	*Supply	*Supply	*Supply	*Supply	*Supply	IMPL	Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									*(enter **hours** in **"Units tab card"**)*												
Holiday	PPA	098	PHE	ND		107	IMPL	IMPL	8	8	0	8	8	8	8	8	8	8	16	16	104
Vacation	PPA	098	PHE	ND		107	IMPL	IMPL	10	10	10	10	10	10	10	10	10	10	10	10	120
Other NPW	PPA	098	PHE	ND		107	IMPL	IMPL													0
Workers Comp	PPA	098	PHE	ND		108	IMPL	IMPL													0
SERVICE AWARDS	PPA	723	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	20	20	20	20	20	20	20	20	20	20	20	20	240
CAG	PPA	753	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	3	3	3	3	3	3	3	3	3	3	3	3	36
ADMIN	PPA	765	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	97	82	105	97	98	106	114	90	98	106	90	106	1,189
PAYROLL	PPA	777	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	4	4	4	4	4	4	4	4	4	4	4	4	48
APPRENTICESHIP	PPA	786	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	25	25	25	25	25	25	25	25	25	25	25	25	300
	PPA					150	IMPL	IMPL													0
HELCO - SVC AWRDS	PPA	723	HEL	BE	NPPZZZZZ	150	IMPL	IMPL								4	4				8
MECO - SVC AWRDS	PPA	723	MAU	BE	NPPZZZZZ	150	IMPL	IMPL								4	4				8
HR SUITE - 3/6/08 Upd	PPA	778	PHE	NE	F0001147	150	IMPL	IMPL	9	8	9	9									35
								Total NonProj/Pgm Demand	176	160	176	176	168	176	184	168	176	176	168	184	2,088
								Total Supply	176	160	176	176	168	176	184	168	176	176	168	184	2,088

Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)	8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee	176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: No OT

Labor Input Sheet - NonProject
2009 (2/08 HR Suite Adjustment)

Resp Area (RA) PPA
Labor Class IMPL
Sandra - 09819

Prepared by J. MORIMATSU
Date 3/4/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									*(enter **employee count** in **"Units tab card"**)*												
Labor Supply	PPA	*Supply	*Supply	*Supply	*Supply	*Supply	IMPL	Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									*(enter **hours** in **"Units tab card"**)*												
Holiday	PPA	098	PHE	ND		107	IMPL	IMPL	8	8	0	8	8	8	8	8	8	8	16	16	104
Vacation	PPA	098	PHE	ND		107	IMPL	IMPL					24	16	16	16	16	16	16	40	160
Other NPW	PPA	098	PHE	ND		107	IMPL	IMPL													0
Workers Comp	PPA	098	PHE	ND		108	IMPL	IMPL													0
AUW	PPA	753	PHE	NE	NPPZZZZZ	150	IMPL	IMPL					25	25	25	25	25	25			150
ADMIN	PPA	765	PHE	NE	NPPZZZZZ	150	IMPL	IMPL					20	20	20	20	20	20	20	20	160
PERSONNEL ADMIN	PPA	766	PHE	NE	NPPZZZZZ	150	IMPL	IMPL	62	58	70	106	38	62	70	52	58	58	67	59	760
APPRENTICESHIP	PPA	786	PHE	NE	NPPZZZZZ	150	IMPL	IMPL					30	30	30	30	30	30	30	30	240 *
LABOR RELATIONS	PPA	805	PHE	NE	NPPZZZZZ	150	IMPL	IMPL					15	15	15	15	15	15	15	15	120
	PPA					150	IMPL	IMPL													0
	PPA					150	IMPL	IMPL													0
	PPA					150	IMPL	IMPL													0
	PPA					150	IMPL	IMPL													0
ELLIPSE 6 UPGRADE	PPA	891	PHE	NE	P0001147	150	IMPL	IMPL		0	0	0	0	0	0	2	4	4	4	4	18
HR SUITE - 2/08 Upd	PPA	778	PHE	NE	P0001147	150	IMPL	IMPL	132	120	132	88	8								480
							Total NonProj/Pgm Demand		202	186	202	202	168	176	184	168	176	176	168	184	2,192
							Total Supply		176	160	176	176	168	176	184	168	176	176	168	184	2,088
Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)									8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee									176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: 5% OT

Labor Input Sheet - NonProject
2009

Resp Area (RA) PPI
Labor Class TC
Lisa - 20011

Prepared by J. MORIMATSU
Date 2/27/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Labor Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Labor Supply:									*(enter employee count in "Units tab card")*												
Labor Supply	PPI	*Supply	*Supply	*Supply	*Supply	*Supply	TC	Available Hours	1	1	1	1	1	1	1	1	1	1	1	1	12
Labor Demand:									*(enter hours in "Units tab card")*												
Holiday	PPI	098	PHE	ND		107	TC	TC	8	8	0	8	8	8	8	8	8	8	16	16	104
Vacation	PPI	098	PHE	ND		107	TC	TC	16	16	16	16	16	16	16	16	16	16			160
Other NPW	PPI	098	PHE	ND		107	TC	TC													0
Workers Comp	PPI	098	PHE	ND		108	TC	TC													0
APPRENTICESHIP	PPI	786	PHE	NE	NPPZZZZZ	150	TC	TC	24	24	24	24	24	24	24	24	24	24	24	24	288 *
SAP	PPI	795	PHE	NE	NPPZZZZZ	150	TC	TC	24	24	24	24	24	24	24	24	24	24	24	24	288
LABOR RELATIONS	PPI	805	PHE	NE	NPPZZZZZ	150	TC	TC	109	109	109	109	109	109	109	109	109	109	109	109	1,308
	PPI					150	TC	TC													0
	PPI					150	TC	TC													0
	PPI					150	TC	TC													0
	PPI					150	TC	TC													0
	PPI					150	TC	TC													0
HELCO - SAP	PPI	795	HEL	BE	NPPZZZZZ	150	TC	TC			1			1			1			1	4
MECO - SAP	PPI	795	MAU	BE	NPPZZZZZ	150	TC	TC			1			1			1			1	4
								Total NonProj/Pgm Demand	181	181	175	181	181	183	181	181	183	181	173	175	2,156
								Total Supply	176	160	176	176	168	176	184	168	176	176	168	184	2,088

Holidays - 1/1, 2/16, 4/10, 5/25, 6/11, 7/3, 8/21, 9/7, 10/12, 11/11, 11/26, 12/24 (1/2), 12/25, 12/31 (1/2)	8	8	0	8	8	8	8	8	8	8	16	16	104
Available hours per employee	176	160	176	176	168	176	184	168	176	176	168	184	2088

NOTE: 3% OT

2009 TEST YEAR - LABOR & NON LABOR HOURS & COSTS
RATE CASE INFORMATION - A&G OPERATIONS - ACCT BLK B38
WITNESS: JULIE PRICE

2009 DIRECT LABOR HOURS & COSTS
CORP HEALTH & WELLNESS - PPH

2009 LABOR HOURS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PPH	780	PHE	NE	NPHZZZZZ	Dir-SF000412, Lv Mgt-Pwr Supply (12.5%)	150	284	20	29	20	20	31	17	23	31	22	22	31	18
PPH	780	PHE	NE	NPHZZZZZ	Dir-SF000413, Lv Mgt-Energy Dlvry (12.5%)	150	287	21	29	21	21	31	17	23	31	22	22	31	18
PPH	780	PHE	NE	NPHZZZZZ	Dir-SF000420, General Admin (50%)	150	908	77	69	77	77	77	61	85	77	81	81	77	69
PPH	780	PHE	NE	NPHZZZZZ	Admin-SF000412, Lv Mgt-Pwr Supply (12.5%)	150	531	46	48	46	41	42	44	46	42	44	44	42	46
PPH	780	PHE	NE	NPHZZZZZ	Admin-SF000413, Lv Mgt-Energy Dlvry (12.5%)	150	534	47	48	42	47	42	44	46	42	44	44	42	46
PPH	780	PHE	NE	NPHZZZZZ	Admin-SF000420, General Admin (50%)	150	908	81	73	81	81	61	78	82	81	78	78	54	80
							3,452	292	266	292	292	254	278	322	294	308	308	254	292 *

2009 LABOR COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PPH	780	PHE	NE	NPHZZZZZ	Director	150	$65,504.91	$5,226.22	$5,624.83	$5,226.22	$5,226.22	$6,156.31	$4,207.55	$5,801.99	$6,156.31	$5,536.25	$5,536.25	$6,156.31	$4,650.45
PPH	780	PHE	NE	NPHZZZZZ	Admin	150	$ 68,463.10	$5,085.14	$8,564.30	$5,864.30	$5,864.30	$5,031.50	$5,760.20	$6,037.80	$5,725.20	$5,760.20	$5,760.20	$4,788.60	$5,968.40
							$133,968.01	$10,311.36	$14,189.13	$11,090.52	$11,090.52	$11,187.81	$9,967.75	$11,839.79	$11,881.51	$11,296.45	$11,296.45	$10,944.91	$10,618.85

RECORDED COSTS:

BLK	ACT	LOC	IND	Project	Line Item	EE	EE Description	2003 rec	2004 rec	2005 rec	2006 rec	2007 rec	2008 bud	2009 bud
B38	780	PHE	NE	NPHZZZZZ	AdmBen Oth than Flex Ret	150	Labor Cost	-	-	-	-	6,919.92	116,693.22	-
B38	780	PHE	NE	NPHZZZZZ	AdmBen Oth than Flex Ret	155	Labor True-up	-	-	-	-	(1,025.95)	-	-
B38	780	PHE	NE	NPHZZZZZ	AdmBen Oth than Flex Ret	421	Non-Productive Wages	-	-	-	-	725.76	14,954.80	-
B38	780	PHE	NE	NPPZZZZZ	AdmBen Oth than Flex Ret	150	Labor Cost	-	-	-	-	52,693.58	-	133,968.01
B38	780	PHE	NE	NPPZZZZZ	AdmBen Oth than Flex Ret	155	Labor True-up	-	-	-	-	(15,554.26)	-	-
B38	780	PHE	NE	NPPZZZZZ	AdmBen Oth than Flex Ret	421	Non-Productive Wages	-	-	-	-	7,861.04	-	17,260.00
								-	-	-	-	51,620.09	131,648.02	151,228.01

Due to budget constraints, project labor hours for the HR Suite Program were reduced in 2008 & 2009. The support hours for the Director and Administrator were added back into O&M labor.

2009 NON-LABOR COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PPH	780	PHE	NE	PNHZZZZZ	Material-Issues	204	$ 83,040.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00	$ 6,920.00
PPH	780	PHE	NE	PNHZZZZZ	PH_H002, Medical Consulting Sv	501	28,008.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00	2,334.00
PPH	780	PHE	NE	PNHZZZZZ	PH_H003, IAM Answering Svc Fee	501	2,800.00	230.00	230.00	230.00	230.00	230.00	230.00	230.00	230.00	240.00	240.00	240.00	240.00
PPH	780	PHE	NE	PNHZZZZZ	PH_H004, EAP Svcs	501	34,000.00	0.00	0.00	8,500.00	0.00	0.00	8,500.00	0.00	0.00	8,500.00	0.00	0.00	8,500.00
							$ 64,808.00	$ 2,564.00	$ 2,564.00	$ 11,064.00	$ 2,564.00	$ 2,564.00	$ 11,064.00	$ 2,564.00	$ 2,564.00	$ 11,074.00	$ 2,574.00	$ 2,574.00	11,074.00
PPH	935	WRD	NE	P0000498	HECO Employee Cafeteria	501	$ 4,800.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00
							$ 69,608.00	$ 9,884.00	$ 9,884.00	$ 18,384.00	$ 9,884.00	$ 9,884.00	$ 18,384.00	$ 9,884.00	$ 9,884.00	$ 18,394.00	$ 9,894.00	$ 9,894.00	$ 18,394.00

RECORDED & BUDGETED COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	Description	2003 rec	2004 rec	2005 rec	2006 rec	2007 rec	2008 bud	2009 bud
PPH	780	PHE	NE	PNHZZZZZ	Materials-Issues	201	Matl-Isues	-	-	-	-	-	$ 10,000.00	$ 10,008.00
PPH	780	PHE	NE	PNHZZZZZ	Outside Services	501	O/Svcs	-	-	-	-	$ 12,246.72	$66,910.00	$ 64,808.0
PPH	935	WRD	NE	P0000498	HECO Employee Cafeteria	501	O/Svcs	-	-	-	-	-	$ 4,800.00	$ 4,800.00
								-	-	-	-	$ 12,246.72	81,710.00	79,616.00

Outside Services decreased due to budget constraints.
Costs for cafeteria subsidy transferred from Admin to Corp Health by mistake. Correction will be made on June 2008 Update.

2009 TEST YEAR - LABOR & NON LABOR HOURS & COSTS
RATE CASE INFORMATION - A&G OPERATIONS - ACCT BLK B38
WITNESS: JULIE PRICE

2009 DIRECT LABOR HOURS & COSTS
WORKERS COMPENSATION - PPW

2009 LABOR HOURS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PPW	780	PHE	NE	NPFZZZZZ	Admin - IAM (20%), HR001322	150	315	26	26	26	26	26	26	26	26	26	26	26	29
PPW	780	PHE	NE	NPFZZZZZ	IAM HR01322	150	1,015	85	85	85	85	85	85	85	85	85	85	83	82
PPW	780	PHE	NE	NPFZZZZZ	IAM - 2008 Recycle	150	0	0	0	0	0	0	0	0	0	0	0	0	0
PPW	780	PHE	NE	NPFZZZZZ	2008 Recycle - Labor Adjustments, Ac	150	0	0	0	0	0	0	0	0	0	0	0	0	0
PPW	780	PHE	NE	NPFZZZZZ	IAM (50%) HR0001322	150	984	88	80	88	88	84	88	92	84	68	88	84	52
PPW	780					150	2,314	199	191	199	199	195	199	203	195	179	199	193	163 *

2009 LABOR COSTS

RA	ACT	LOC	IND	PROJECT	Line Item	EE	FY09	9-Jan	9-Feb	9-Mar	9-Apr	9-May	9-Jun	9-Jul	9-Aug	9-Sep	9-Oct	9-Nov	9-Dec
PPW	780	PHE	NE	NPFZZZZZ	Admin - IAM (20%), HR001322	150	$13,951.35	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,151.54	$1,284.41
PPW	780	PHE	NE	NPFZZZZZ	IAM HR01322	150	$25,730.25	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,154.75	$2,104.05	$2,078.70
PPW	780	PHE	NE	NPFZZZZZ	IAM - 2008 Recycle	150	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	780	PHE	NE	NPFZZZZZ	2008 Recycle - Labor Adjustments, Ac	150	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PPW	780	PHE	NE	NPFZZZZZ	IAM (50%) HR0001322	150	$34,144.80	$3,053.60	$2,776.00	$3,053.60	$3,053.60	$2,914.80	$3,053.60	$3,192.40	$2,914.80	$2,359.60	$3,053.60	$2,914.80	$1,804.40
							$73,826.40	$6,359.89	$6,082.29	$6,359.89	$6,359.89	$6,221.09	$6,359.89	$6,498.69	$6,221.09	$5,665.89	$6,359.89	$6,170.39	$5,167.51

RECORDED & BUDGETED COSTS

BLK	ACT	LOC	IND	PROJECT	Line Item	EE	Description	2003 rec	2004 rec	2005 rec	2006 rec	2007 rec	2008 bud	2009 bud
B38	780	PHE	NE	NPFZZZZZ	AdmBen Oth than Flex Ret	150	Labor Cost	21,088.41	23,664.13	34,584.44	51,615.80	48,197.39	18,263.76	73,826.40
B38	780	PHE	NE	NPFZZZZZ	AdmBen Oth than Flex Ret	155	Labor True-up	(1,738.12)	(2,409.32)	(3,841.58)	(4,244.53)	(3,100.38)	-	-
B38	780	PHE	NE	NPFZZZZZ	AdmBen Oth than Flex Ret	421	Non-Productive Wages	2,995.95	3,363.03	4,508.67	7,906.76	6,750.21	2,650.90	11,570.00
								22,346.24	24,617.84	35,251.53	55,278.03	51,847.22	20,914.66	85,396.40

Due to budget constraints, project labor hours for the HR Suite Program were reduced in 2008 & 2009. The support hours for the Director were added back into O&M labor. Also the vacant Administrator position will be filled in January 2009.

RATE CASE

			Data						
*Ind #	*Loc #	*RA #	Sum of Jan 09	Sum of Feb 09	Sum of Mar 09	Sum of Apr 09	Sum of May 09	Grand Total	
NE	PHE	P6V	123	113	123	123	113	595	
		PAD	0	0	0	0	0	0	
		PEA		3	0	0		3	*
		PEC						0	
		PED	189	172	189	189	172	911	*
		PEI	6	0	0	0		6	*
		PFA	176	162	176	118	12	644	*
		PFB	267	243	267	237	119	1133	*
		PFC	95	87	95	66	6	349	
		PFD	51	48	51	51	0	201	*
		PFI	69	64	69	69	0	271	*
		PFS	24	22	24	24	0	94	*
		PHA	7	6	7	7	0	27	*
		PKM	17	8	8	8	8	49	
		PPA	96	87	96	66	6	351	*
		PPH	14	12	14	14	0	54	*
		PPI	97	89	97	67	6	356	*
		PPW	17	16	17	17	0	67	*
		PIP	0	0	0	0	0	0	
		PJA	0	0	0	0	0	0	
	PHE Total		1248	1132	1233	1056	442	5111	
	PPO	PID	22	22	22	20	0	86	*
	PPO Total		22	22	22	20	0	86	
	PDO	PDD	0	0	0	0	0	0	
	PDO Total		0	0	0	0	0	0	
NE Total			1270	1154	1255	1076	442	5197	
Grand Total			1270	1154	1255	1076	442	5197	

Assumptions

Validation
Transition
Deployment

S2E	S2E	S3	S3	S3
Stage 2, Expense		Stage 3		

Available hours per employee	176	160	176	176	168
Feb 08	Jan '09	feb '09	Mar '09	Apr '09	May '09
Core Group 50%	75%	75%	75%	50%	5%
Project Manager 100%	**100%**	**100%**	**100%**	**100%**	**100%**
Tier 1 10%	15%	15%	15%	15%	
Tier 2 0%	5%	5%	5%	5%	
Tier 2a 0%	17%	17%	17%	17%	

ITS hours were provide by Ruth Ko

Gilbert Ho's & Loraine Yafuso's hours were provided by Gilbert Ho

For Faye's Calculation	
Hrs in for Faye: Aprl - May '08 and Sept - Dec '08	
ts, Design and Configuration S2D	33%
gineering/Business Process* EITF	33%
For Lisa Flores' Calculation	
Hrs in for Lisa: Aprl - May '08 and Sept - Dec '08	
Entered half of Fay's time for Lisa	

Allocations: For all groups except IR

HEI	2.0%
HEL	16.0%
MAU	15.0%
PHE	67.0%

For IR

HEL	***16.3%***
MAU	***15.3%***
PHE	***68.4%***

Hawaiian Electric Co., Inc.
2009 Direct NonLabor Cost - Account 926000 & 926010

acct blk	acct	acct desc	RA	RA desc	ACT	ACT desc	LOC	IND	PROJ	EE	EE desc	2009bud	Responsible Party	Reference
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	P9P	President	779	Adm Retirement Pgm	PHE	NE	NPAPRESI	550	Intercompany Charges	246,600.00	Accounting	HECO-1107
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PEZ	ISD Chargeback	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	451	IS Exp-Prod & Dev	12,192.00	Blane Murakami	Attachment 1
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	749	Maint Rel-Ind Assoc	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	2,104.00	Karen Ho	Attachment 2
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	749	Maint Rel-Ind Assoc	PHE	NE	NPFZZZZZ	516	Employee Memberships	333.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	749	Maint Rel-Ind Assoc	PHE	NE	NPFZZZZZ	520	Mainland Travel	1,650.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	201	Matl-Issues/Purchases	306.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	205	Matl-Purchasing Card	13,002.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	136,041.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	776	Ben Plan PolPracProc	PHE	NE	NPFZZZZZ	502	Outside Svcs-Legal	21,748.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	32,345.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	502	Outside Svcs-Legal	15,529.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	509	Outside Svcs-Spec Use	22,093,250.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	900	Fin Stmt Items	-497,603.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	779	Adm Retirement Pgm	PHE	NE	NPFZZZZZ	901	Amort of Def Debits	659,092.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	205	Matl-Purchasing Card	1,411.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	9,742.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	509	Outside Svcs-Spec Use	39,249.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	780	AdmBen Oth than Flex Ret	PHE	NE	NPFZZZZZ	900	Fin Stmt Items	30,000.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFB	Employee Benefits	789	Attend Training	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	2,165.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFD	Client Svcs & Consult	788	Conduct Empl Training	PHE	NE	NPFZZZZZ	201	Matl-Issues/Purchases	600.00	Ada Sonoda	Attachment 3
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFI	Org Development	780	AdmBen Oth than Flex Ret	PHE	NE	P0000128	501	Outside Svcs-General	135,000.00	Nina Agbayani	Attachment 3
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFI	Org Development	788	Conduct Empl Training	PHE	NE	P0000128	201	Matl-Issues/Purchases	43,400.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PFI	Org Development	788	Conduct Empl Training	PHE	NE	P0000128	501	Outside Svcs-General	29,200.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PHA	Admin-Facilities	780	AdmBen Oth than Flex Ret	PHE	NE	NPHZZZZZ	501	Outside Svcs-General	83,040.00	Joycelynn Chun	Attachment 4
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PPH	Corp Health & Wellness	780	AdmBen Oth than Flex Ret	PHE	NE	NPHZZZZZ	201	Matl-Issues/Purchases	10,008.00	Wanya Ogata	Attachment 5
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PPH	Corp Health & Wellness	780	AdmBen Oth than Flex Ret	PHE	NE	NPHZZZZZ	501	Outside Svcs-General	64,808.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PPH	Corp Health & Wellness	935	Prov&Mg Svcs-Food	WRD	NE	P0000498	501	Outside Svcs-General	4,800.00		"
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PPI	Labor Rel & Wage Adm	786	Mg & Adm Apprentice Pgm	PHE	NE	NPPZZZZZ	501	Outside Svcs-General	16,140.00	Jeri Morimatsu	Attachment 6
B38	926000	EMPLOYEE PENSIONS AND BENEFITS	PPI	Labor Rel & Wage Adm	786	Mg & Adm Apprentice Pgm	PHE	NE	NPPZZZZZ	521	Meals & Entertainment	300.00		"
B38	926010	EMPL BENEFITS - FLEX CREDITS	PEZ	ISD Chargeback	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	451	IS Exp-Prod & Dev	47,184.00	Blane Murakami	Attachment 1
B38	926010	EMPL BENEFITS - FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	501	Outside Svcs-General	212,474.00	Karen Ho	Attachment 2
B38	926010	EMPL BENEFITS - FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	509	Outside Svcs-Spec Use	11,538,001.00		"
B38	926010	EMPL BENEFITS - FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	NPFZZZZZ	900	Fin Stmt Items	-1,233,632.00		"
B38	926010	EMPL BENEFITS - FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	462	IS Exp-PC Sftw Purch	9,161.52	Lynnette Kawakami	Attachment 7
B38	926010	EMPL BENEFITS - FLEX CREDITS	PFB	Employee Benefits	778	Adm Flexible Ben Pgm	PHE	NE	P0001010	501	Outside Svcs-General	432,386.00		"
												34,212,026.52		

926000 Direct Non-Labor	23,206,452.00
926000 Non-Labor On-Cost	3,049.00
926000 Total Direct Non-Labor & On-Cost	23,209,501.00
926010 Direct Non-Labor	11,005,574.52
926010 Non-Labor On-Cost	-6,124.00
926010 Total Direct Non-Labor & On-Cost	10,999,450.52

Hawaiian Electric Company, Inc.
Information Technology & Services Department
PEZ Forecast Model for 2009B
PEZ Actuals Jan- Dec 2007

RA	Act	Loc	Ind	Project	EE	2009 (12 mo)	Non-NE/ reclass	EFMS-NE	EBus-NE	SW Maint	Add'l clr	Total	Acct Blk	Acct
							Conversion of Activity Based Management Code Blocks to NARUC Expense Categories							
PEZ	765	PHE	NE	NPNAZZZZ	451	8,796						8,796	B38	921
PEZ	765	PHE	NE	NPPZZZZZ	451	7,824						7,824	B38	921
PEZ	766	PHE	NE	NPAVP4ZZ	451	11,868						11,868	B38	921
PEZ	766	PHE	NE	NPAVP6ZZ	451	15,648						15,648	B38	921
PEZ	767	PHE	NE	NPFZZZZZ	451	70,392						70,392	B38	921
PEZ	775	PHE	NE	NPFZZZZZ	451	21,900						21,900	B38	921
PEZ	776	PHE	NE	NPFZZZZZ	451	81,804						81,804	B38	921
PEZ	777	PHE	NE	NPAVP2ZZ	451	4,248						4,248	B38	921
PEZ	777	PHE	NE	NPAVP4ZZ	451	370,788				112,632	(7,133)	476,287	B38	921
PEZ	777	PHE	NE	NPAZZZZZ	451	24,252						24,252	B38	921
PEZ	778	PHE	NE	NPFZZZZZ	451	47,184						47,184	B38	926010 *
PEZ	779	PHE	NE	NPFZZZZZ	451	12,192						12,192	B38	926000 *
PEZ	795	PHE	NE	NPFZZZZZ	451	118,248						118,248	B38	925
PEZ	805	PHE	NE	NPPZZZZZ	451	62,568						62,568	B38	921
PEZ	807	PHE	NE	NPAVP1ZZ	451	15,648						15,648	B38	921
PEZ	807	PHE	NE	NPQCZZZZ	451	101,676						101,676	B38	921
PEZ	815	PHE	NE	NPAZZZZZ	451	18,768						18,768	B38	921
PEZ	817	PHE	NE	NPAZZZZZ	451	46,932						46,932	B38	921
PEZ	818	PHE	NE	NPAVP2ZZ	451	6,636						6,636	B38	921
PEZ	818	PHE	NE	NPAVP4ZZ	451	582,972				175,884	(11,140)	747,716	B38	921
PEZ	818	PHE	NE	NPAZZZZZ	451	72,648						72,648	B38	921
PEZ	825	PHE	NE	NPKZZZZZ	451	16,428						16,428	B38	921
PEZ	826	PHE	NE	NPAVP4ZZ	451	39,108						39,108	B38	921
PEZ	826	PHE	NE	NPKZZZZZ	451	51,624						51,624	B38	921
PEZ	827	PHE	NE	NPKZZZZZ	451	31,284						31,284	B38	921
PEZ	842	PHE	NE	NPAVP4ZZ	451	30,120						30,120	B38	921
PEZ	842	PHE	NE	NPVZZZZZ	451	179,904						179,904	B38	921
PEZ	843	PHE	NE	NPAVP4ZZ	451	195,468						195,468	B38	921
PEZ	843	PHE	NE	NPAZZZZZ	451	58,668						58,668	B38	921
PEZ	850	PHE	NE	NPAVP4ZZ	451	75,600						75,600	B38	921

* - 7559 deleted for 401k

PFB - 2009 Non-Labor Forecast

								2007 Recorded	2008 Budget	2009 Forecast	Code #		
Outside Svc	Registration Fees	PFB	749	PHE	NE	NPFZZZZZ	501	784	0	2,104	1	*	p. 4
Other	Membership Fees	PFB	749	PHE	NE	NPFZZZZZ	516	325	950	333	2	*	
Other	Conference/Seminar - Travel	PFB	749	PHE	NE	NPFZZZZZ	520	1,591	0	1,650	3		p. 4
Other	Conference/Seminar - Meals	PFB	749	PHE	NE	NPFZZZZZ	521	0	0				
Materials	Office Supplies	PFB	776	PHE	NE	NPFZZZZZ	205		12,400	12,710	5	**	
Materials	Printing/Materials/Cell Phone	PFB	776	PHE	NE	NPFZZZZZ	205	285	1,100	292	5	*	
Materials	Subscription/Publications	PFB	776	PHE	NE	NPFZZZZZ	201	299	500	306	4	*	
Transportation	Pool Vehicle	PFB	776	PHE	NE	NPFZZZZZ	301	0	110	0			
Other	PC Software Purch/Upgrade	PFB	776	PHE	NE	NPFZZZZZ	462	184	1,350				
Outside Svc	CPP Parking/Validations	PFB	776	PHE	NE	NPFZZZZZ	501	3,526	3,216	3,614	6	*	
Outside Svc	Misc. (lunchn/Mtg/Etc)	PFB	776	PHE	NE	NPFZZZZZ	501	0	400	0			
Outside Svc	Survey Purchases	PFB	776	PHE	NE	NPFZZZZZ	501	3,000	4,200	3,075	6	*	
Outside Svc	Wyatt Consulting - Gen Fixed	PFB	776	PHE	NE	NPFZZZZZ	501	44,420	44,420	45,752	6A		p. 5
Outside Svc	Wyatt Consulting - SpProj	PFB	776	PHE	NE	NPFZZZZZ	501	65,190	105,094	83,600	6B		p. 6
Outside Svc	Consulting Svcs - Legal	PFB	776	PHE	NE	NPFZZZZZ	502	21,218	29,000	21,748	7	*	
Outside Svc	BSH FSA Admin Fees	PFB	778	PHE	NE	NPFZZZZZ	501		21,312	22,800	18A		p. 7
Outside Svc	PHE-HR Suite Maint Fees	PFB	778	PHE	NE	NPFZZZZZ	501	0	145,560	186,391	18B		p. 8
Outside Svc	Wyatt Consulting - FSA Fixed	PFB	778	PHE	NE	NPFZZZZZ	501	3,187	3,187	3,283	18C		p. 5
Outside Svc-Spec	AD&D Insurance	PFB	778	PHE	NE	NPFZZZZZ	509		157,075	168,432	19A		p. 9
Outside Svc-Spec	Dental	PFB	778	PHE	NE	NPFZZZZZ	509		1,236,852	1,322,772	19B		p. 10
Outside Svc-Spec	Dependent Life Insurance	PFB	778	PHE	NE	NPFZZZZZ	509		49,616	51,441	19C		p. 11
Outside Svc-Spec	FC AD&D Insurance	PFB	778	PHE	NE	NPFZZZZZ	900		-157,075	-168,432	20A		p. 12
Outside Svc-Spec	FC Dental	PFB	778	PHE	NE	NPFZZZZZ	900		-191,434	-200,763	20B		p. 12
Outside Svc-Spec	FC Dependent Life Insurance	PFB	778	PHE	NE	NPFZZZZZ	900		-49,616	-51,441	20C		p. 12
Outside Svc-Spec	FC Employee Group Life Insurance	PFB	778	PHE	NE	NPFZZZZZ	900		-792,624	-852,252	20D		p. 12
Outside Svc-Spec	FC Medical/Vision	PFB	778	PHE	NE	NPFZZZZZ	900		-2,902,356	-3,029,250	20E		p. 12
Outside Svc-Spec	Flex Credit	PFB	778	PHE	NE	NPFZZZZZ	900		2,895,878	3,068,506	20F		p. 12
Outside Svc-Spec	Group Life Inssurance	PFB	778	PHE	NE	NPFZZZZZ	509		792,624	852,252	19D		p. 13
Outside Svc-Spec	HMSA	PFB	778	PHE	NE	NPFZZZZZ	509		7,073,256	7,605,108	19E		p. 14
Outside Svc-Spec	Kaiser	PFB	778	PHE	NE	NPFZZZZZ	509		1,120,740	1,146,564	19F		p. 14

PFB - 2009 Non-Labor Forecast

								2007 Recorded	2008 Budget	2009 Forecast	Code #		
Outside Svc-Spec	Non-Flex premium additions	PFB	778	PHE	NE	NPFZZZZZ	509		148,000	187,000	19G		p. 15
Outside Svc-Spec	Vision	PFB	778	PHE	NE	NPFZZZZZ	509		194,988	204,432	19H		p. 16
Outside Svc	PHE-HEIRS Recordkeeping Fees	PFB	779	PHE	NE	NPFZZZZZ	501			12,596	8A		p. 17
Outside Svc	PHE-Pensions & PREpare	PFB	779	PHE	NE	NPFZZZZZ	501	10,277	10,688	11,116	8B		p. 18
Outside Svc	Pre-Retirement / Financial Planning Workshop	PFB	779	PHE	NE	NPFZZZZZ	501	336	2,792	344	8	*	
Outside Svc	Wyatt Consulting - HEIRS Fixed	PFB	779	PHE	NE	NPFZZZZZ	501	7,963	8,047	8,289	8C		p. 5
Outside Svc	PHE-HEIRS Legal Fees	PFB	779	PHE	NE	NPFZZZZZ	502	15,150	10,300	15,529	9	*	
Outside Svc-Spec	OPEB-FAS 106 Exec Life	PFB	779	PHE	NE	NPFZZZZZ	509		850,000	850,000	10A		p. 19
Outside Svc-Spec	OPEB-FAS 106 Gross Cost Accrual	PFB	779	PHE	NE	NPFZZZZZ	509		5,025,000	4,995,000	10B		p. 19
Outside Svc-Spec	OPEB-Pension Tracker	PFB	779	PHE	NE	NPFZZZZZ	509		394,000	192,000	10C		p. 19
Outside Svc-Spec	Pension-Directors	PFB	779	PHE	NE	NPFZZZZZ	509		15,000	15,000	10D		p. 19
Outside Svc-Spec	Pension-Excess Plans	PFB	779	PHE	NE	NPFZZZZZ	509		58,000	58,250	10E		p. 19
Outside Svc-Spec	Pension-Funded	PFB	779	PHE	NE	NPFZZZZZ	509		14,401,000	14,283,000	10F		p. 19
Outside Svc-Spec	Pension-SERP	PFB	779	PHE	NE	NPFZZZZZ	509		275,000	272,000	10G		p. 19
Outside Svc-Spec	Pension - Funded - Pension Tracker Adj	PFB	779	PHE	NE	NPFZZZZZ	509		3,309,000	1,428,000	10H		p. 19
Other	Pension-Amortization	PFB	779	PHE	NE	NPFZZZZZ	901			-642,747	12A		p. 19
Other	OPEB-Retiree Electric Disc	PFB	779	PHE	NE	NPFZZZZZ	900	-410,711	-370,632	-497,603	11		p. 20
Other	OPEB-Reg Asset Amort	PFB	779	PHE	NE	NPFZZZZZ	901	1,301,839	1,301,839	1,301,839	12B		p. 21
Materials	Bereavement Benefits	PFB	780	PHE	NE	NPFZZZZZ	205	1,377	1,500	1,411	13	*	
Outside Svc	Deferred Comp (Loretta Falls)	PFB	780	PHE	NE	NPFZZZZZ	501	7,747	7,742	7,742	14		same as 2008
Outside Svc	Family Benefits	PFB	780	PHE	NE	NPFZZZZZ	501	2,000	5,000	2,000	14		same as 2008
Outside Svc-Spec	Long Term Care Insurance	PFB	780	PHE	NE	NPFZZZZZ	509	29,697	30,000	29,940	15A		p. 22
Outside Svc-Spec	Long Term Disability - Premiums	PFB	780	PHE	NE	NPFZZZZZ	509	419,433	473,530	513,198	15B		p. 23
Outside Svc-Spec	Long Term Disability (ASA Admin Fees)	PFB	780	PHE	NE	NPFZZZZZ	509		5,600	3,012	15C		p. 23
Outside Svc-Spec	PHE-Business Travel Accident	PFB	780	PHE	NE	NPFZZZZZ	509		24,893	0			
Outside Svc-Spec	PHE-Exec Life Excess Loan	PFB	780	PHE	NE	NPFZZZZZ	509		-236,077	-180,121	15D		p. 24
Outside Svc-Spec	PHE-Exec Life Inc in CSV	PFB	780	PHE	NE	NPFZZZZZ	509		-308,428	-523,069	15E		p. 24
Outside Svc-Spec	PHE-Exec Life Premium	PFB	780	PHE	NE	NPFZZZZZ	509		128,213	128,213	15F		p. 24
Outside Svc-Spec	PHE-Pru Exec Life ICF Premiums	PFB	780	PHE	NE	NPFZZZZZ	509		7,246	68,076	15G		p. 25
Other	Long Term Disability - Claims	PFB	780	PHE	NE	NPFZZZZZ	900		42,000	30,000	16		p. 23

PFB - 2009 Non-Labor Forecast								2007 Recorded	2008 Budget	2009 Forecast	Code #	
Outside Svc	Attend Training - reg fees	PFB	789	PHE	NE	NPFZZZZZ	501	1,240	0	2,165	17	p. 26
Other	Attend Training - travel	PFB	789	PHE	NE	NPFZZZZZ	520	0	0	0		
Other	Attend Training - meals	PFB	789	PHE	NE	NPFZZZZZ	521	0	0	0		
Outside Svc	Shred-It Document Services	PFB	965	PHE	NE	NPFZZZZZ	501	0	720	0		
TOTAL HECO									35,420,696	33,077,207		

* used 2007 recorded + 2.5%

** used 2008 budget + 2.5%

	Air (Dec 2008)		
avg cost	600		
fees, tax & future adj.	50		
	650	*	
	Rm/meals		
room/day	190		#3
tax & future adj & other exp	60		
	250		
nights	4		
	1000	*	
	Conference		
2008 OHUG early fee	600		
future adj	50		
	650	x 2	#1

2007 recorded of 784 x 2.5% + 1300 (650 x 2)

Honolulu, Oahu, HI (HNL) to Las Vegas, NV (LAS)

	All Results	ATA	American Airlines	US Airways	Aloha Airlines	Hawaiian Airlines
Nonstop	from **$480** see below	from **$480**	---	---	---	from **$680**
1 stop	from **$480** see below	from **$480**	from **$511**	from **$526**	from **$530**	from **$570**
2+ stops	from **$539** see below	from **$539**	from **$653**	from **$589**	from **$597**	from **$637**

Show more airlines »

Watson Wyatt - Estimated fees for 2009

	2007				2008 (same as 2007; small adj for HEIRS)				2009 (+ 3%)*				
	Jan-Jun	**Jul-Nov**	**Dec**	**Total**	**Jan-Jun**	**Jul-Nov**	**Dec**	**Total**	**Jan-Jun**	**Jul-Nov**	**Dec**	**Total**	
Fixed Fees:													
General Consulting (Qualified,													
776 Nonqualified, OPEB)	5,304	1,768	1,757	42,421	5,304	1,768	1,757	42,421	5,463	1,821	1,810	43,694	
Hawaii Tax @ 4.712%	250	83	83	1,999	250	83	83	1,999	257	86	85	2,059	
Total 776	**5,554**	**1,851**	**1,840**	**44,420**	**5,554**	**1,851**	**1,840**	**44,420**	**5,721**	**1,907**	**1,895**	**45,752**	# 6A
778 FSA	381	127	123	3,044	381	127	123	3,044	392	131	127	3,135	
Hawaii Tax @ 4.712%	18	6	6	143	18	6	6	143	18	6	6	148	
Total 778	**399**	**133**	**129**	**3,187**	**399**	**133**	**129**	**3,187**	**411**	**137**	**133**	**3,283**	# 18C
779 HEIRS	951	317	314	7,605	961	320	319	7,685	990	330	329	7,916	
Hawaii Tax @ 4.712%	45	15	15	358	45	15	15	362	47	16	15	373	
Total 779	**996**	**332**	**329**	**7,963**	**1,006**	**335**	**334**	**8,047**	**1,036**	**345**	**344**	**8,289**	# 8C
Subtotal Fixed Fees	6,636	2,212	2,194	53,070	6,646	2,215	2,199	53,150	6,845	2,281	2,265	54,745	
Hawaii Tax @ 4.712%	313	104	103	2,501	313	104	104	2,504	323	108	107	2,580	
Total Fixed Fees	**6,949**	**2,316**	**2,297**	**55,571**	**6,959**	**2,319**	**2,303**	**55,654**	**7,168**	**2,389**	**2,372**	**57,324**	
Special Projects				100,365				100,365					
Hawaii Tax @ 4.712%				4,729				4,729					
Total Special Projects				**105,094**				**105,094**					
Monthly Estimate				8,758				8,758				8,758	

* per Watson Wyatt, use 3% inflation adjustment

Watson Wyatt										
Special Projects										
							3.00%			
		2006		2007		2008	2009			
		Estimated	Incurred	Estimated	Incurred	Budget	Forecast			
	QDROs	1,310	1,310	675	675		695			
	Benefit Calculations (Excess Pay SERP)			545	545		561			
	Ben Calc - Excess Pay SERP - PV calc for C. Freedman	960	960							
	Ben Calc - HEI SERP - Special projections for Mike May	4,160	4,160							
AC01	Additional PV Calculations (15)			2,800	2,800		2,884			
AC02	Plan Design Study	3,825	3,825							
AC03	Plan Design Study - Update	5,000	4,595							
AC04	Consultation - Act Equiv/IRC 417(e)(3) - Level Inc, Partial LS			2,400	5,445		0			
AC05	Tally Sheets			8,000	8,400		8,652			
AC08	HEI RP - Tally sheet Calculations	2,200	2,200							
AC09	HEI RP - Tally Sheet Calculations - additional	8,750	8,750							
AC10	Consultation - SEC Disclosure			15,000	4,560		4,697			
AC10	*Projected 2007 FAS Cost - Additional Scenario (2006)*	*500*	*500*	*365*	*500*		515			
AC12	Consultation - Actuarial Equivalence Definition	6,870	2,970							
AC13	Rate Case (2006 code)	15,000	24,365	3,820	3,820		3,935			
AC14	Special Project for Mike May	3,500	2,875							
AC15	Consultation - Phased Retirement	330	330							
AC16	Consultation - Pension Protection Act	3,500	1,310							
AC17	5-Year Projections FAS 158	3,000	50							
AC18	*Consultation - New SEC Disclosure (2006 code)*	*15,000*	*13,080*	*13,895*	*13,895*		0			
AC25	*Special Project for Amy Ejercito (2005 code)*	*3,750*	*3,750*				0			
BC01	Nonqual -Tally Sheet Calculations	3,200	3,200				0			
BC02	Tally Sheets			8,000	8,400		8,652			
BC02	*HEI SERP - TMM - Benefit Projections*	*2,410*	*2,410*				0			
BC03	Review Plan Documents			6,000	4,000		0			
BC03	*Nonqual - Tally Sheet Calculations - Additional*	*6,850*	*6,850*				0			
BC05	*Projected 2007 FAS Cost - Additional Scenario (2006)*	*500*	*500*	*365*	*500*		515			
BC07	*Nonqual Plan Document Review*	*1,500*	*855*				4,120			
DC01	OPEB - Tally Sheets	2,000	2,000	2,000	2,040		2,101			
DC02	Consultation - OPEB funding, 20-Year FAS 106 Projections			2,000	1,310		0			
DC03	*Projected 2007 FAS Cost - Additional Scenario (2006)*	*500*	*500*	*365*	*500*		0			
DC04	Medicare Part D - Actuarial Attestation			1,250	1,250		1,288			
DC05	OPEB - 401(h) Deduction Consultation	1,500	750				0			
DC06	Consultation - Negotiations re Retiree Medical			5,000	3,616		0			
DC06	Medicare Part D - Actuarial Attestation	1,250	1,250				0			
DC07	5-Year Projections FAS 158	3,000	50				0			
NEW	PREpare - Sign-on Security						*15,668*			
NEW	Unanticipated Projects						*25,508*			
	Subtotal	100,365	93,395	72,480	62,256	100,365	79,791			
	Tax @ 4.166%	4,181	3,891							
	Tax @ 4.712%			3,415	2,934	4,729	3,760			
		104,546	97,286	75,895	65,190	105,094	83,551	# 6B		

Karen Ho:
per JKP, use estimate for BC03 Revise Plan Documents

Karen Ho:
estimates were based on 2007 projects that are no longer special projects

FLEX SPENDING ACCOUNT ADMINISTRATIVE FEE

Benefit Services of Hawaii, Inc.
P.O. Box 840
Honolulu, HI 96808-0840

Date: March 5, 2008

Pay Period #: 5 [02/18/08 to 03/02/08]

	Adjustments	Status	Health Care # of Part	Health Care Contribution	Dep Care # of Part	Dep Care Contribution	Admin Fee # of Part	Admin Fee Total
HECO								
Beginning Balance			**436**	**$18604.72**	**120**	**$13478.79**	**474**	**944**
Adjustments								
	Dianne T. Kanegawa	New	+1	+17.00			+1	+2
	Stephanie C. Lum	New	+1	+45.00	+1	+15.00	+1	+2
	Anthony P. Murray	Return	+1	+20.00			+1	+2
	Christine T. Tasato	New	+1	+20.00			+1	+2
Sub-Total for HECO			440	18706.72	121	13493.79	475	950
Manual								
Total for HECO			**440**	**18706.72**	**121**	**13493.79**	**475**	**950**
HEI								
Beginning Balance			31	1322.25	7	775.66	34	68.00
Adjustments								
Total for HEI			**31**	**1322.25**	**7**	**775.66**	**34**	**68.00**

$2 per participant per pay period

$950 x 2 pay pds = $1,900/mo.
x12
$22,800/yr

#18A

	Maint. Non-Project	Maint. Non-Project	TOTAL
Oracle SW Total	$ 47,162.93	$ 145,733.45	
Other SW that has already been purchased & paid for Total	$ 6,527.05		
Oracle SW Already Purchase Total	$ 3,795.75		
Oracle SW to be purchased later Total	$ 15,501.74		
Non-Oracle SW Total	$ 59,474.09		
TOTAL	$ 132,461.55	$ 145,733.45	$ 278,195.00

#18B

Allocation		
$ 186,390.65	HECO	67%
$ 44,511.20	HELCO	16%
$ 41,729.25	MECO	15%
$ 5,563.90	HEI	2%
$ 278,195.00	**Total**	

Hawaiian Electric Co., Inc.

Calculation of Accidental Death & Dismemberment

2009

	MERIT	BU	TOTAL
Average Single Coverage [1]	$189,512	$187,069	
Salary/Wage Adjustment [2]	x 1.0350	x 1.0350	
	$196,145	$193,616	
Projected No. of Merit and BU Employees [3]	x 777	x 828	
	$152,404,665	$160,314,048	
Average Merit plus BU Single Coverage			$194,840
Participation			478
Annual Single Rate			x 0.00042
Single Coverage Premium			$39,116
Average Family Coverage [1]	$232,988	$206,240	
Salary/Wage Adjustment [2]	x 1.0350	x 1.0350	
	$241,143	$213,458	
Projected No. of Merit and BU Employees [3]	x 777	x 828	
	$187,368,111	$176,743,224	
Average Merit plus BU Family Coverage			$226,861
Participation			x 819
Annual Family Rate			x 0.000696
Family Coverage Premium			$129,316
		TOTAL	$168,432

778 PHE NE NPFZZZZZ 509 **$168,432** # 19A

Note:

[1] Average Single and Family Coverages Amounts based oon 1/1/2008 Enrollment

[2] Salary/Wage cut-off for 1/1/2008 Enrollment is 10/1/2007; therefore, for 2009:

Merit salary = 10/1/2007 salary + 5/1/2008 inrease

BU wage = 10/1/2007 wages + 11/1/2007 increase

[3] No. of Merit Employees 48.42%

No. of BU Employees 51.58%

Hawaiian Electric Co., Inc.

Calculation of Dental Expense

2009

PLAN	COVERAG	1 % OF PARTICIPATION 1/1/2008	2 PROJECTED PARTICIPATION 2009	3 2009 MONTHLY PREMIUM RATES	4 MONTHLY PREMIUM FOR 2009 PARTICIPATION (2 x 3)	5 2009 PROJECTED ANNUAL PREMIUM
Major Care	Single	25.2%	404.5	$31.84	$12,879	$154,548
(HDS)	2 Party	17.3%	277.7	$63.65	$17,676	$212,112
	Family	54.5%	874.7	$91.09	$79,676	$956,112
					$110,231	$1,322,772
					$220,462	
Waive		3.0%	48.1			
		100.0%	1,605		$220,462	$1,322,772 # 19B

778 PHE NE NPFZZZZZ 509 **TOTAL** **$1,322,772**

Hawaiian Electric Co., Inc.

Calculation of Dependent Life Insurance

2009

Plan	Participation as of Jan-08	No. of Emp Enrolled	Annual Rate	TOTAL
10K	6.60%	106	$26.76	$2,837
25K	43.00%	690	$70.44	$48,604
				$51,441

778 PHE NE NPFZZZZZ 509 **$51,441** # 19C

Hawaiian Electric Co., Inc.

Projected FlexPlan & Premium Expense

2009

CREDITS		PRICES		Enrollment Participation % as of Jan-08	Projected Enrollment No.	Amount			CR - PR
Basic	$2,601,641								
Life	$466,865								
Total Credits	$3,068,506	# 20F							
778 PHE NE PNFZZZZZ 900									
		PPP	Single	11.6%	186.2	$304,683			
			S. Parent	2.5%	40.1	$70,727			
			Couple	6.6%	105.9	$208,310			
			Family	20.8%	333.8	$708,911			
		HPH Plus	Single	10.6%	170.1	$278,338			
			S. Parent	3.4%	54.6	$96,301			
			Couple	7.0%	112.4	$221,095			
			Family	19.6%	314.6	$668,135			
		SUBTOTAL HMSA				***$2,556,500***			
		Kaiser	Single	3.7%	59.4	$97,197			
			S. Parent	0.7%	11.2	$19,754			
			Couple	2.4%	38.5	$75,731			
			Family	5.1%	81.9	$173,936			
						$366,618			
		Vision	Single	25.9%	415.7	$27,436			
			Couple	16.0%	256.8	$18,490			
			Family	52.1%	836.2	$60,206	# 20E		
						$106,132	***$3,029,250***		778 PHE NE NPFZZZZZ 900
		Major Care	Single	25.2%	404.5	$39,900			
			Couple	17.3%	277.7	$33,857			
			Family	54.5%	874.7	$127,006			
		SUBTOTAL DENTAL				***$200,763***	# 20B		778 PHE NE NPFZZZZZ 900
		Basic Life				$396,744			
		Supplemental Life				$455,508			
		SUBTOTAL LIFE INSURANCE				***$852,252***	# 20D		778 PHE NE NPFZZZZZ 900
		Dependent Life				***$51,441***	# 20C		778 PHE NE NPFZZZZZ 900
		AD&D				***$168,432***	# 20A		778 PHE NE NPFZZZZZ 900
				Total Prices		$4,302,138			
							Total Credits - Prices		($1,233,632)

Hawaiian Electric Co., Inc.
Summary of Group Life Insurance Premiums
2009

Basic Coverage
Merit = 2 x annual comp
Exec = 2 x annual comp
BU = 1-1/2 x annual comp

	a	b	c	d	e	f	g	h
	Coverage Option	**Coverage**	**2009 Average Annual Compensation**	**% of Participation 1/1/2008**	**2009 Projected Participation**	**2009 Basic Coverage Amount** (b x c x e)	**Monthly Premium** ($.20/1000 x f)	**2009 Annual Premium** (g x 12)
Basic Life								
BU	1/2 x annual comp	0.5	$63,969	4.68%	75.1	$2,402,036	$480	$5,760
	1-1/2 x annual comp	1.5	$63,969	4.89%	78.5	$7,532,350	$1,506	$18,072
	2-1/2 x annual comp	1.5	$63,969	4.34%	69.7	$6,687,959	$1,338	$16,056
	3-1/5 x annual comp	1.5	$63,969	33.95%	544.9	$52,285,062	$10,457	$125,484
	$50,000	$50,000		3.72%	59.7	$2,985,000	$597	$7,164
					827.9	$71,892,407	$14,378	$172,536
EXEC	Waive	0	$160,263	0.41%	6.6	$0	$0	$0
	1/2 x annual comp	0.5	$160,263	0.07%	1.1	$88,145	$18	$216
	1-1/2 x annual comp	1.5	$160,263	0.83%	13.3	$3,197,247	$639	$7,668
	2-1/2 x annual comp	2	$160,263	0.21%	3.4	$1,089,788	$218	$2,616
	3-1/5 x annual comp	2	$160,263	0.62%	10.0	$3,205,260	$641	$7,692
	$50,000	$50,000		0.27%	4.3	$215,000	$43	$516
					38.7	$7,795,440	$1,559	$18,708
EXEC Max	Max Benefit	$750,000		0.07%	1.1	$825,000	$165	$1,980
					1.1	$825,000	$165	$1,980
MERIT	1/2 x annual comp	0.5	$76,271	7.58%	121.7	$4,641,090	$928	$11,136
	1-1/2 x annual comp	1.5	$76,271	8.40%	134.8	$15,421,996	$3,084	$37,008
	2-1/2 x annual comp	2	$76,271	4.69%	75.3	$11,486,413	$2,297	$27,564
	3-1/5 x annual comp	2	$76,271	20.04%	321.6	$49,057,507	$9,812	$117,744
	$50,000	$50,000		5.23%	83.9	$4,195,000	$839	$10,068
					737.3	$84,802,006	$16,960	$203,520
	2009 Projected Basic Group Life Premiums				1605	$165,314,853	$33,062	$396,744

Basic Life Premiums	**$396,744**	852,252
Supplemental Life Premiums	**$455,508**	# 19D
Dependent Life Premiums	**$51,441**	
Accidental Death Premiums	**$168,432**	
	778 PHE NE NPFZZZZZ 509	**$1,072,125**

Hawaiian Electric Co., Inc.

Calculation of Medical Expense

2009

PLAN	COVERAGE	1 % OF PARTICIPATION 1/1/2008	2 PROJECTED PARTICIPATION 2009	3 2009 MONTHLY PREMIUM RATES	4 MONTHLY PREMIUM FOR 2009 PARTICIPATION (2 x 3)	5 2009 ANNUAL PREMIUM
PPP	Single	11.6%	186.2	$211.25	$39,335	$472,020
(HMSA)	S. Parent	2.5%	40.1	$427.46	$17,141	$205,692
	Couple	6.6%	105.9	$514.45	$54,480	$653,760
	Family	20.8%	333.8	$555.86	$185,546	$2,226,552
					$296,502	$3,558,024
HPH Plus	Single	10.6%	170.1	$251.69	$42,812	$513,744
(HMSA)	S. Parent	3.4%	54.6	$489.13	$26,706	$320,472
	Couple	7.0%	112.4	$588.66	$66,165	$793,980
	Family	19.6%	314.6	$640.73	$201,574	$2,418,888
					$337,257	$4,047,084
Kaiser	Single	3.7%	59.4	$253.97	$15,086	$181,032
	S. Parent	0.7%	11.2	$487.60	$5,461	$65,532
	Couple	2.4%	38.5	$586.65	$22,586	$271,032
	Family	5.1%	81.9	$639.98	$52,414	$628,968
					$95,547	$1,146,564
Waive		6.0%	96.3			
		100.0%	1,605		$729,306	$8,751,672

778 PHE NE NPFZZZZZ 509 **TOTAL** **HMSA** **$7,605,108** # 19E

778 PHE NE NPFZZZZZ 509 **TOTAL** **Kaiser** **$1,146,564** # 19F

2007
Non-Flex Employer Cost (net of employee contributions)

Provider	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
HMSA	11,091.48	11,791.00	13,663.43	13,977.04	13,040.34	14,719.57	13,951.82	16,899.95	13,941.36	13,494.46	13,067.31	11,474.61	161,112.37
Kaiser	1,103.76	543.79	1,318.00	1,318.00	1,318.00	727.66	739.66	727.66	727.66	727.66	727.66	727.66	10,707.17
HDS	1,043.21	909.64	1,164.04	953.71	1,043.23	895.46	1,124.05	989.29	864.17	797.32	591.30	649.53	11,024.95
VSP	166.21	150.49	180.95	146.41	161.14	151.48	126.60	171.78	136.75	126.12	206.46	191.24	1,915.63
Life	153.78	178.48	219.62	170.60	180.60	189.67	148.20	205.19	95.45	63.09	109.10	118.19	1,831.97
Dep Life	-	(6.69)	-	-	-	5.88	-	9.51	-	(5.87)	(5.87)	-	(3.04)
AD&D	-	(12.87)	2.98	-	-	11.08	-	25.10	-	(16.86)	(11.37)	-	(1.94)
	13,558.44	13,553.84	16,549.02	16,565.76	15,743.31	16,700.80	16,090.33	19,028.48	15,765.39	15,185.92	14,684.59	13,161.23	186,587.11

187,000. — #19G

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03.07.2008

Hawaiian Electric Co., Inc.

Calculation of Vision Expense

2009

		1	2	3	4	5
PLAN	**COVERAG**	**% OF PARTICIPATION 1/1/2008**	**PROJECTED PARTICIPATION 2009**	**2009 MONTHLY PREMIUM RATES**	**MONTHLY PREMIUM FOR 2009 PARTICIPATION (2 x 3)**	**2009 PROJECTED ANNUAL PREMIUM**
VISION	Single	25.9%	415.7	$5.08	$2,112	$25,344
(VSP)	Couple	16.0%	256.8	$10.15	$2,607	$31,284
	Family	52.1%	836.2	$14.73	$12,317	$147,804
Waive		6.0%	96.3			
		100.0%	1,605		$17,036	$204,432

778 PHE NE NPFZZZZZ 509 **TOTAL** **$204,432** # 19H

HEIRS Fidelity Recordkeeping Fees - Forecast Estimates for 2009 & 2010

	2005	2006	2007										
HEI	**TOTAL**	**TOTAL**	**TOTAL**										
ESOP Dividend Check	441.00	553.00	427.00										
Dividend Pass-Through Fee	8,000.00	8,000.00	8,000.00										
Trustee Fee	645.77	687.76	658.00										
TRowe Price PER Credit	(51.50)	(253.89)	(170.06)										
MRD	-	-	-										
TOTAL HEI	9,035.27	8,986.87	8,914.94		**Total**								
					Annual		**HECO**	**HELCO**	**MECO**	**HEI**	**PECS**	**ASB**	**Total**
Total HEI Companies					**Average [1]**		**47.10%**	**9.20%**	**8.90%**	**1.90%**	**0.10%**	**32.80%**	**100.0%**
ESOP Dividend Check	441.00	553.00	427.00		473.67					473.67			473.67
Dividend Pass-Through Fee	8,000.00	8,000.00	8,000.00		8,000.00					8,000.00			8,000.00
Trustee Fee	35,000.00	35,000.00	35,000.00		35,000.00		16,485.00	3,220.00	3,115.00	665.00	35.00	11,480.00	35,000.00
TRowe Price PER Credit	(2,775.48)	(12,950.60)	(9,047.64)		(8,257.91)		(3,889.47)	(759.73)	(734.95)	(156.90)	(8.26)	(2,708.59)	(8,257.91)
MRD [2]	450.00	-	-										
TOTAL HEI Companies	41,115.52	30,602.40	34,379.36		35,215.76	Total Annual Avg	12,595.53	2,460.27	2,380.05	8,981.77	26.74	8,771.41	35,215.76
						Estimate for 2009 & 2010	12,596.00	2,460.00	2,380.00	8,982.00	27.00	8,771.00	35,216.00
							# 8A						

HEIRS (per Myra) as of 12/31/07

	Number of Participants	Allocation Percentage
HEI	62	1.90%
PHE	1567	47.10%
HEL	305	9.20%
MAU	297	8.90%
PECS	4	0.10%
ASB	1093	32.80%
	3328	100.00%

[1] based on 3-yr (2005 -2007) average

[2] MRD fees charged to participants from mid-2005

Watson Wyatt Pensions & PREpare - Estimated fees for 2009

	2007			2008			2009			
	Jan-Aug	**Sep-Dec***	**Total**	**Jan-Aug**	**Sep-Dec***	**Total**	**Jan-Aug**	**Sep-Dec***	**Total**	
HEI	23.33	24.26	283.69	24.26	25.23	295.04	25.23	26.24	306.84	
Hawaii Tax @ 4.712%	1.10	1.14	13.37	1.14	1.19	13.90	1.19	1.24	14.46	
Total HEI	**24.43**	**25.41**	**297.06**	**25.41**	**26.42**	**308.94**	**26.42**	**27.48**	**321.30**	
HECO	807.14	839.43	9,814.82	839.43	873.00	10,207.42	873.00	907.92	10,615.71	
Hawaii Tax @ 4.712%	38.03	39.55	462.47	39.55	41.14	480.97	41.14	42.78	500.21	
Total HECO	**845.17**	**878.98**	**10,277.30**	**878.98**	**914.14**	**10,688.39**	**914.14**	**950.70**	**11,115.92**	# 8B
HELCO	189.47	197.05	2,303.96	197.05	204.93	2,396.11	204.93	213.13	2,491.96	
Hawaii Tax @ 4.712%	8.93	9.28	108.56	9.28	9.66	112.90	9.66	10.04	117.42	
Total HELCO	**198.40**	**206.33**	**2,412.52**	**206.33**	**214.59**	**2,509.02**	**214.59**	**223.17**	**2,609.38**	
MECO	174.98	181.98	2,127.76	181.98	189.26	2,212.87	189.26	196.83	2,301.38	
Hawaii Tax @ 4.712%	8.25	8.57	100.26	8.57	8.92	104.27	8.92	9.27	108.44	
Total MECO	**183.23**	**190.55**	**2,228.02**	**190.55**	**198.18**	**2,317.14**	**198.18**	**206.10**	**2,409.82**	
ASB	816.39	849.05	9,927.30	849.05	883.01	10,324.39	883.01	918.33	10,737.37	
Hawaii Tax @ 4.712%	38.47	40.01	467.77	40.01	41.61	486.49	41.61	43.27	505.94	
Total ASB	**854.86**	**889.05**	**10,395.08**	**889.05**	**924.61**	**10,810.88**	**924.61**	**961.60**	**11,243.32**	
Subtotal ALL Companies	2,011.31	2,091.76	24,457.53	2,091.76	2,175.43	25,435.83	2,175.43	2,262.45	26,453.26	
Hawaii Tax @ 4.712%	94.77	98.56	1,152.44	98.56	102.51	1,198.54	102.51	106.61	1,246.48	
Total ALL Companies	**2,106.08**	**2,190.33**	**25,609.97**	**2,190.33**	**2,277.94**	**26,634.37**	**2,277.94**	**2,369.06**	**27,699.74**	

* contract is from Sept to Aug; increase of 4% in Sept each year

	January	February	March	April	May	June	July	August	September	October	November	December	Total	
2009 Pension Funded (2)	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	1,190,250	14,283,000	# 10F
2009 Pension Directors (2)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	# 10D
2009 SERP (2)	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,663	272,000	# 10G
2009 Excess Plans(2)	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,854	4,856	58,250	# 10E
2009 Executive Life (2)	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,833	70,837	850,000	# 10A
2009 OPEB (2)	416,250	416,250	416,250	416,250	416,250	416,250	416,250	416,250	416,250	416,250	416,250	416,250	4,995,000	# 10B
Amortization (3)						-91,821	-91,821	-91,821	-91,821	-91,821	-91,821	-91,821	-642,747	# 12A
Tracker-Pension (4)	285,600	285,600	285,600	285,600	285,600								1,428,000	# 10H
Tracker-OPEB (5)	38,400	38,400	38,400	38,400	38,400								192,000	# 10C

(1) Assume Interim D&O 6/1/09

(2) 2009 Pension Estimates based on 2008-Revised costs per B. Lee memo dated 1/25/2008 - 6.125% discount rate; long term asset return 8.5%

(3) 2008Reg Liability -Qualified Plan	-3,428,000	(-285,666.67*12)	see Bruce's worksheet	-3,428,000 + -1,428,000 = -4,856,000 / 60 = -80,933 x 7 =	-566,531	Pension
2008 Reg Liability - OPEB	-461,250	(-38,437.50*12)	see Bruce's worksheet	-461,250 + -192,000 = -633,250 / 60 = -10,888 x 7 =	-76,216	OPEB
2009 Reg Liability -Qualified Plan	-1,428,000	see (4) below			-642,747	
2009 Reg Asset -OPEB	-192,000	see (5) below				
	-5,509,250	amount to be amortized over 60 months				

Amortization -91,821 / month for 60 months = -5,509,250 divided by 60

(4) Tracker - Pension (Reg Liab)	1,428,000	(difference between amount allowed in rates and 2009 estimate (17,711k - 14,283k) for 5 months		17,711
				14,283
(5) Tracker - OPEB (Reg Asset)	192,000	(difference between amount allowed in rates and 2009 estimate (5,456k -4,995k) for 5 months	5,456	3,428
			4,995	5
			461	12
			5	1,428
			12	
			192	

Calculation for 2009-2010 forecast

	A	B	C	D
1	Retiree Eelctric Discount			
2				
3	Request to BNY	Recorded or To be Recorded	Amount	
4	12/2007	01/2008	-41,345.63	
5	01/2008	02/2008	-40,613.30	
6	02/2008	03/2008	-42,441.82	
7	3-month Total		-124,400.75	
8	Average per Month		-41,466.92	
9	Annual Estimate		-497,603.00	# 11
10				
11				

HAWAIIAN ELECTRIC COMPANY, INC.

OPEB

2008 - REVISED

	EXPENSE			CONTRIBUTION					
	FAS 106 COST	REG ASSET AMORT	TOTAL	ELECTRIC DISC	BU VEBA	NBU VEBA	401(h)	TOTAL	
1/31/2008	487,083	108,486	595,569	0	0	0	0	0	
2/29/2008	487,083	108,486	595,569	0	0	0	0	0	
3/31/2008	487,083	108,486	595,569	100,000	0	0	0	100,000	
4/30/2008	487,083	108,486	595,569	0	0	0	0	0	
5/30/2008	487,083	108,486	595,569	0	0	0	0	0	
6/30/2008	487,083	108,486	595,569	100,000	0	2,948,294	0	3,048,294	
7/31/2008	487,083	108,486	595,569	0	0	0	0	0	
8/29/2008	487,083	108,486	595,569	0	0	0	0	0	
9/30/2008	487,083	108,486	595,569	100,000	0	1,474,147	0	1,574,147	
10/31/2008	487,083	108,486	595,569	0	0	0	0	0	
11/28/2008	487,083	108,486	595,569	0	0	0	0	0	
12/30/2008	487,087	108,493	595,580	100,000	0	1,474,148	0	1,574,148	
TOTAL	5,845,000	1,301,839	7,146,839	400,000	0	5,896,589	0	6,296,589	850,250 Exec life
	487,083			100,000		5,896,589			7,146,839
		$128				1,474,147			

Electric Disc = cash flow

NBU VEBA max contr = 3,479,000; used 23,750 from HEI's max; therefore, contributed 2,393,839 over max

BU VEBA deduct contr = 0

401(h) max contr = 0

2008penOPEBest 1/24/08

1398 Project Hierarchy - Detailed Direct Cost Report

Report Parameters

From Period: 200712
To Period: 200802
District: *

} 3 months

Project No: R0010092
Cost Category: *
Cost Center: *

Budget Code 1: CURR

Company: HECO

Lvl	Project No	WO No	Status	Cost Category	Expense Element	RA	Activity	CURR	DIRECT Actual Cost	DIRECT Commit Cost	DIRECT Total Cost (Actual + Commit))	Left to Spend
5th Seg Proj:	R0001199	Long Term Care										
2	Proj/WO No: R0010092	Long Term Care				Parent Proj:	R0001199		Cost Center: PFB780PHENENPFZZZZZ			
	R0010092		O	O/S SVCS	509	PFB	780	0.00	7,485.40	0.00	7,485.40	-7,485.40
				O/S SVCS		Subtotal:		0.00	7,485.40	0.00	7,485.40	-7,485.40
				R0010092		Subtotal:		0.00	7,485.40	0.00	7,485.40	-7,485.40
2	Proj No: R0010092					Direct Total:		0.00	7,485.40	0.00	7,485.40	-7,485.40
		R0010092			Grand Project Total:			0.00	7,485.40	0.00	7,485.40	-7,485.40

Dec 2007 - February 2008

7,485 ÷ 3 = 2495
x 12
29,940 #15A

Hawaiian Electric Co., Inc.
CALCULATION OF LONG TERM DISABILITY
2009

A. MERIT

1.	Average Monthly Salary for April 2008		$6,547
5/1/2008	Adjustment	x	1.035
	(Jan '09 - Apr '09)		$6,776
5/1/2009	Adjustment	x	1.045
	(May '09 - Dec '09)		$7,081
2. 2009	Covered Compensation		
	Jan '09 - Apr '09		
	$6,776 x 4 mos.		$27,104
	May '09 - Dec '09		
	$7,081 x 8 mos.		$56,648
	Total Covered Compensation		$83,752
3.	Premium Calculation		
	48.42% x 1605 employees	x	777
	Total Covered Compensation for 2009		$65,075,304
	Premium Rate		
	$0.48 per $100		$312,361

B. BU

1.	Average BU Salary for April 2008		$5,253
1/1/2009	Adjustment	x	1.04
	(Jan '09 - Dec '09)		$5,463
2. 2009	Covered Compensation		
	Jan '09 - Dec '09		
	$5,463 x 12 mos		$65,556
3.	Premium Calculation		
	51.58% x 1605 employees	x	828
	Total Covered Compensation for 2009		$54,280,368
	Premium Rate		
	$0.37 per $100		$200,837

C. Premiums

MERIT	A3	$312,361	
BU	B3	$200,837	
Total Premiums		$513,198	# 15B
ASA Administrative Fees		$3,012	# 15C
Claims		$30,000	# 16
Total Long Term Disability	**780 PHE NE NPFZZZZZ 509**	**$546,210**	

EXECUTIVE LIFE FORECAST FOR 2008

HECO	PROJECTED VALUES TRHOUGH 12/31/2008 [1]					2008 Increase In Cash Value	12/31/2007 [3]		
	Premium Due	Premiums	Cash Value	Interest	Excess Loan Value [2]		Premiums	Cash Value	Interest

			Code Block	GL Acct #
Premium	128,213	#15F	PFB 780 PHE NE NPFZZZZZ 509	16608000
Interest	720,367			23751018
Excess Loan Value [2]	-180,121	#15D	PFB 780 PHE NE NPFZZZZZ 509	18605000
Subtotal	668,459			
Less: Increase in Cash Value	-523,069	#15G	*(Accounting Entry)*	
Forecast for 2008:	145,390			

[1] *Data source: Michael J. Scherr, Massachusetts Mutual Life Insurance Company (02/06/2008)*
[2] *Data source: Michelle Dalene, Massachusetts Mutual Life Insurance Company , 12/04/2007 (Billing Detail Report for 1/1/2008)*
[3] *Data source: Michael J. Scherr, Massachusetts Mutual Life Insurance Company (12/31/2007 Actuals - corrected 01/03/2008)*
[4] *Data source: Michelle Dalene, Massachusetts Mutual Life Insurance Company , 12/04/2007 (Billing Detail Report for 1/1/2008)*
Maximum Loan Available plus Loan Interest Due minus Premium Due results in a negative amount

	Max Loan Available	Loan Interest	Premium Due	Short	
Beauchamp, William	-4,073.05	14,886.00	11,112.00	-299.05	
O'Connell, Richard	-7,604.37	23,634.69	17,762.77	-1,732.45	
Total	-11,677.42	38,520.69	28,874.77	-2,031.50	Additional Amount paid to Mass Mutual

Prudential Financial

GROUP INSURANCE REPORT

CONTROL	BRANCH	REPORT DATE
(06303) (K)	(ICF)	01/01/08

Hawaiian Electric Industries
ADDITIONAL ICF
ANNUAL DEPOSIT

ICF Deposit	$	68,076.00	* also applies to 1/1/09 #15G
1. SUBTOTAL	$	68,076.00	
7. TOTAL DUE	$	68,076.00	

Myra A O'Brien 12/14/07
SIGNATURE AND DATE

PLEASE MAKE CHECK PAYABLE TO 'PRUDENTIAL'.

Myra O'Brien
Hawaiian Electric Industries
PO BOX 2750
HONOLULU, HI 96840

Per Miki,

No plans for mainland travel during this timeframe.

Training estimates for 2 employees are as follows:

2009: $1725 **#17** used 2007 recorded of $1240 less $800 (World At Work) + $1725
2010: $1765

RATE CASE DIRECT NON-LABOR REPORT
Workforce Staffing Development

NARUC 926000: ADMINISTRATIVE & GENERAL OPERATION

The budget for the 926000 Account reflects our non-labor costs to operate our department and provide corporate services. We utilize our 2007 budget to assist us in creating our 2009 budget. Certain activities (as noted on the worksheet) were increased by 3% where price increases were expected, but the specific amount was unknown.

Act 780: Administer Benefits Other than Flex Ret

FI	501	$135,000	Voluntary Educational Assistance Program (VEAP) - Program established to encourage employees to pursue educational programs outside of work hours that directly or indirectly enhance their performance on the job. HECO provides 100% reimbursement upon the successful completion of approved courses taken on the employees own time.

Act 788: Conduct Employee Training

FD	201	$600	Refreshments and supplies for New Employee Orientation (NEO).
FI	201	$43,400	Participant materials for compliance training such as Civil Treatment for Supervisors and Employees and corporate training for communication, facilitation and leadership courses offered.
	501	$29,200	Birkman certification fees for selected WSD staff and recertification webinars for WSD certified facilitators **($9,200)** Outside Instructor fees for external facilitator use. **($10,000)** Facilitation certification fees for selected HECO employees to obtain facilitation certification (e.g. Achieve Global, Civil Treatment). **($10,000)**.

SSF - Admin Division
Account Block B-38
Account 92600
Activity #780

NonLabor Input Sheet - NonProject
2009

Resp Area (RA) HA

Prepared by J. Chun
Date 3/13/2008

Dimension tab card								Rates tab card	Units tab card												
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
									*(enter **Dollars** or **Vehicle Hours** in **"Units tab card"**)*												
Purchases (FA000048)	PHA	931	PHE	NE	NPHZZZZZ	205			110	110	110	110	110	110	110	110	110	110	110	110	1,320
CPP Parking (FA000578)	PHA	931	OLP	NE	NPHZZZZZ	501			209	209	209	209	209	209	209	209	209	209	209	209	2,508
Subscriptions (FA000061)	PHA	931	WRD	NE	NPHZZZZZ	501							600								600
Bus Subsidy (FA000577)	PHA	780	PHE	NE	NPHZZZZZ	501			6,920	6,920	6,920	6,920	6,920	6,920	6,920	6,920	6,920	6,920	6,920	6,920	83,040
Manager's Car (FA000581)	PHA	931	PHE	NE	NPHZZZZZ	301			1,408	1,280	1,408	1,408	1,344	1,408	1,472	1,344	1,408	1,408	1,344	1,472	16,704
Travel (Neighbor Island)	PHA	749	PHE	NE	NPHZZZZZ	522					100			100			100			100	400
	HA																				
TOTAL NonLabor $$$$	HA								8,647	8,519	8,747	8,647	9,183	8,747	8,711	8,583	8,747	8,647	8,583	8,811	104,572
	HA																				0
	HA																				0
	HA																				0
	HA																				0

CPP Parking: The new monthly parking fee for 2009 is $209. Same $$ forecasted for 2009 & 2010.
Utilities: Fax monthly cost is $3

Utilities: $0 Cell charges paid by Facilities Operations. Monies ($300) will be moved to Purchases
Note: *1) Effective January 2006 ITS will assume responsibility of long-distance charges for Avaya phone system.*
2) Effective November 2004 monthly expenses for cell phones for Administrative, Facilities Operations & Facilities Planning from Nextel are paid by Facilities Operations Division.

Purchases: $1.3K per year
Purchases-PC Software: Per Patti Young, ITS will pay for license renewals for Microsoft Office $800 ($400 per) for JBB and JC & Microsoft Visio Standard $175

Subscriptions: $600 Inventory Mgr's Update and Facilitity Mgr's Alert $300 per subscription (April-March)

Travel: Due to budget constraints in 2008, travel expenses were removed. Mgr requested that $400 be included in 2009 & 2010 budget.

Bus Subsidy: # of estimated participants for 2009 increased by 13 (count for 2007 & 2008 were 160)
Bus Subsidy: $83K/year or $6.9/month was forecasted for 2009 (2007 & 2008 forecast were $77K/year or $6.4K/month or 160 participants at $40/month (WO# FA000577)

Manager's Car (Z0001): Z0001 is a mini van and is considered a light truck.

SSF-Admin Division
Account Block B-38
Account 92600, Activity #780

RECORDED BUS PARTICIPANT LIST

2006-2008

Month	2006 Recorded Bus Participants	2007 Recorded Bus Participants	2008 Recorded Bus Participants
January	159	148	169
February	159	152	168
March	161	148	163
April	158	150	165
May	153	153	168
June	152	160	170
July	152	160	
August	154	164	
September	151	165	
October	151	169	
November	150	175	
December	150	176	
Total	1850	1920	1003
Average # of Participants & Cost	154 / $6,160	160	167

NOTES:

Bus Subsidy [Work Order #FA000577] - Effective January 2006, the Bus Program was transferred from Security Division [HS] to the Administrative Division [HA]. Monies forecasted in 2006 was $77K/year or $6.4K/month for 160 participants at $40/month.

Monies forecasted in 2007 & 2008 was $77K/year or $6.4K/month for 160 participants at $40/month.

Monies forecasted in 2009 was $83K/year or $6.9K/month for 173 participants at $40/month (current price in 2008).

SSF - CHW Division
Account Block B-38
Account 92600
Activity #780

NonLabor Input Sheet - NonProject
2008

Resp Area (RA) PH

Prepared by J. Chun
Date Jan-08

Dimension tab card								Rates tab card	Units tab card													
Line Item	RA	Act	Loc	Ind	Proj	EE	Lbr Class	Rates Link To	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
(enter Dollars or Vehicle Hours in "Units tab card")																						
HR001318 H001 Flu Shots Health Screening (PH)	HA	795	PHE	NE	NPHZZZZZ	501											5,000				5,000	
HR001323 H002 Medical Consulting Services (PH)	HA	780	PHE	NE	NPHZZZZZ	501			2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	28,008	28,008
1) HR001322 H003 IAM Answering Service Fee (PH)	HA	780	PHE	NE	NPHZZZZZ	501			230	230	230	230	230	230	230	230	240	240	240	240	2,800	2,800
HR001276 H004 EAP Services (PH)	HA	780	PHE	NE	NPHZZZZZ	501					8,500			8,500			8,500			8,500	34,000	34,000
2) H005 Professional Liability Insurance (PH)	HA	780	PHE	NE	NPHZZZZZ	501						110									110	
3) H006 Health & Wellness Activities (PH)	HA	953	PHE	NE	NPHZZZZZ	501			2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	
4) H007 Renaissance Maintenance Fee (PH)	HA	953	PHE	NE	NPHZZZZZ	501									3,334						3,334	
H008 Materials	HA	780	PHE	NE	NPHZZZZZ	201			834	834	834	834	834	834	834	834	834	834	834	834	10,008	10,008
TOTAL									5,898	5,398	14,398	6,008	5,898	14,398	9,232	5,898	19,408	5,903	5,908	14,408	113,260	

No Project dollars were budgeted in 2008 to Activity 935, Provide & Manage Services--Food.

HECO-WP-1356
DOCKET NO. 2008-0083
ATTACHMENT 5
PAGE 1 OF 2

The EAP recorded 2007 amount was $25,285.50 which only included 3 quarters. Included another quarterly expense of $8,428.50. For the 2008 forecast, rounded it to $34,000.

EAP	
01/07	8,428.50
04/07	8,428.50
07/07	8,428.50
Estimate	8,428.50
Estimate for 2008	33,714.00

APPRENTICESHIP PROGRAM
2009 BUDGET

INSTRUCTOR FEES				
	Cost/Hr	Hours	Annual Cost	Anticipated
Math Review (Q)	$60	20	$1,200	2nd qtr
Basic Math (Q)	$60	84	$5,040	3rd & 4th qtr
Basic Math (PSE2)	$60	84	$5,040	3rd & 4th qtr
Basic Electricity (Q)	$60	0	$0	
Final Review Session (N)	$60	6	$360	2nd qtr
Pole Climbing (Q)	$45/$60	60/30	$4,500	1st qtr
		Sub-Total	$16,140	
BOOKS/ICS	Cost/Set	Sets	Annual Cost	
		Sub-Total	$0	
JAC Lunch Meeting			$300	
		TOTAL	**$16,440**	
Math Review is 20 hrs x $60/hr				
Basic Math is 84 hrs x $60/hr				
Basic Electricity is 84 hrs x $60/hr				
Final Review Session is 6 hrs x $60/hr				
Test Proctoring is 3 hrs x $10/hr x 23 tests = Replaced by Take Home Test method				
Pole Climbing is 30 hrs x $60hr x 1 lead instructor &				
30 hrs x $45/hr x 2 instructors				
APPRENTICE COUNT IS BASED ON:				
* CURRENT APPRENTICES				
* DEPARTMENT FORECAST OF SR. HELPERS to be INDENTURED AS APPRENTICES				

S:_Company\InfoTechSvcs\Adm_AdmDoc_ITSProjects\WR06833_HRSuiteRFPBusinessCase\Budget Data\Rate Case\Exhibit info (for Karen Ho (and other RAs))\Non-labor\HRMS Project Non-Labor explanation for 2009.xls\RATE CASE 6/13/2008

				Data					
*EE #	*Ind #	*Loc #	*RA #	Sum of Jan-09	Sum of Feb-09	Sum of Mar-09	Sum of Apr-09	Sum of May-09	Grand Total
501	NE	PHE	PFB	$ 177,387.00	$ 20,015.00	$ 20,017.00	$ 98,714.00	$ 116,253.00	$ 432,386.00
		PHE Total		$ 177,387.00	$ 20,015.00	$ 20,017.00	$ 98,714.00	$ 116,253.00	$ 432,386.00
	NE Total			$ 177,387.00	$ 20,015.00	$ 20,017.00	$ 98,714.00	$ 116,253.00	$ 432,386.00
501 Total				$ 177,387.00	$ 20,015.00	$ 20,017.00	$ 98,714.00	$ 116,253.00	$ 432,386.00
Grand Total				$ 177,387.00	$ 20,015.00	$ 20,017.00	$ 98,714.00	$ 116,253.00	$ 432,386.00

462 NE PHE PFB $ 9,161.52

* On-costs for Software is calculated by Management Accounting.

*Project #	*M-Proj #	*RA #	*Act #	*Loc #	*Ind #	*EE #	*Labor Cla	Line item	Notes	*Proj Link	Rates Link	Rate Label	Unit Label	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Total
P0001010	R0012109	PFB	778	PHE	NE	501		Software Maintenance	HR Suite. I	P0001010	No Esca	Rates	Units	25800			2733	2371	
P0001010	R0012109	PFB	778	PHE	NE	501		Implementation Consultant	HR Suite. I	P0001010	No Esca	Rates	Units				38860		
P0001010	R0012114	PFB	778	PHE	NE	501		Implementation Consultant	HR Suite. I	P0001010	No Esca	Rates	Units	108849	12202	12202	12202	68962	
P0001010	R0012119	PFB	778	PHE	NE	501		Implementation Consultant	HR Suite. I	P0001010	No Esca	Rates	Units						
P0001010	R0012114	PFB	778	PHE	NE	501		PM Consultant	HR Suite. I	P0001010	No Esca	Rates	Units				39187	39187	
P0001010	R0012109	PFB	778	PHE	NE	501		IT Consultant (Mincom)	HR Suite. I	P0001010	No Esca	Rates	Units		2081	2083			
P0001010	R0012119	PFB	778	PHE	NE	501		IT Consultant (Mincom)	HR Suite. I	P0001010	No Esca	Rates	Units						
P0001010	R0012119	PFB	778	PHE	NE	501		IT Consultant (TYC)	HR Suite. I	P0001010	No Esca	Rates	Units						
P0001010	R0012109	PFB	778	PHE	NE	501		IT Consultant (DBA)	HR Suite. I	P0001010	No Esca	Rates	Units	**37006**					
P0001010	R0012114	PFB	778	PHE	NE	501		IT Consultant (DBA)	HR Suite. I	P0001010	No Esca	Rates	Units	5732	5732	5732	5732	5733	
P0001010	R0012109	PFB	778	PHE	NE	501		Training	HR Suite. I	P0001010	No Esca	Rates	Units						
P0001010	R0012109	PFB	778	PHE	NE	501		Travel	HR Suite. I	P0001010	No Esca	Rates	Units						
								Total						177387	20015	20017	98714	116253	432386

	2008 MERIT BUDGET PROJECTIONS			2008 PROJECTED STRUCTURE MOVEMENT		
	Non-Exempt (%)	Exempt (%)	Executive (%)	Non-Exempt (%)	Exempt (%)	Executive (%)
GENERAL INDUSTRY - NATIONAL						
Conference Board [1]	3.70	3.85	3.85	3.00	3.00	3.00
Mercer [2]	3.70	3.75	3.90	2.80	2.80	2.90
WorldatWork [3]	3.80	3.90	4.00	2.60	2.70	2.80
Hawaii Employers Council [4]	3.70	3.80	3.80	3.50	3.50	3.50
HICOMP [5]	4.00	4.00	4.00	3.75	3.75	3.75
Average	3.78	3.86	3.91	3.13	3.15	3.19
UTILITIES - NATIONAL						
Conference Board [1]	3.50	3.50	3.75	2.50	2.50	2.50
Mercer [2]	3.80	3.80	3.90	2.70	2.80	2.90
WorldatWork [3]	3.50	3.50	3.70	2.80	2.80	2.90
Hawaii Employers Council [4]	3.50	3.50	3.50	*	*	*
Average	3.58	3.58	3.71	2.67	2.70	2.77
HONOLULU CPI						
DBEDT (As of 8/16/07) [6]	3.80					
UHERO (As of 9/28/07) [7]	3.70					
Average	3.75					

Notes
* Insufficient Data
[1] The Conference Board report, 2007-2008 Salary Increase Survey Results
[2] Mercer Human Resource Consulting 2007/2009 US Compensation Planning Survey
[3] WorldatWork 34th Annual Salary Budget Survey
[4] Hawaii Employers Council 2007 Salary Adjustment Survey
[5] Hawaii Compensation Group (HICOMP) Salary Increase Survey 2007 - 2008
[6] Hawaii Department of Business, Economic Development & Tourism news release 07-19
[7] UHERO Hawai'i Quarterly Forecast Update, 9/28/07