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May 26, 2005

William A. Bonnet
Vice President
Government and Community Affairs

PUBLIC UTILITIES
COMMISSION
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Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and
Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

Dear Ms. Kikuta:

Subject: Docket No. 04-0113
HECO 2005 Test Year Rate Case
Response to CA-IR-691 and Revised Response to CA-IR-356

In accordance with the agreement between HECO and the Consumer Advocate ("CA"), attached is HECO's response to CA-IR-691.

Also attached is HECO's revised response to CA-IR-356 which was filed with the Consumer Advocate and the Department of Defense on March 31, 2005. The response is being corrected to show the proper 12/31/03 recorded balance and the updated test year balance for deferred taxes on pension.

Responses to the remaining IRs will be submitted to the CA when completed. HECO will provide the Commission with copies of the attached IR responses along with responses to all of the CA's and Department of Defense's ("DOD") IRs, after the last IR response is completed and submitted to the CA and the DOD (expected to be in early June 2005.)

Sincerely,

Attachments

cc: Public Utilities Commission (w/o attachments)
Utilitech, Inc.
K. Davoodi
Larkin & Associates
M. Brubaker

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