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Warren H. W. Lee, P.E.  
President

May 5, 2006

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PUBLIC UTILITIES  
COMMISSION

The Honorable Chairman and Members of the  
Hawaii Public Utilities Commission  
465 South King Street  
Kekuanaoa Building, 1<sup>st</sup> Floor  
Honolulu, Hawaii 96813

Dear Commissioners:

Subject: Docket No. 05-0315  
HELCO 2006 Test Year Rate Case

Attached is one CD containing the electronic files for HELCO's rate case application, direct testimonies, exhibits and workpapers except for HELCO-WP-302, HELCO-WP-2001 and HELCO-WP-2012. These electronic files will be provided next week.

If you have any questions, please contact Dean Matsuura at 543-4622.

Sincerely,

Attachment

cc: Division of Consumer Advocacy  
Utilitech, Inc.  
Sawvel and Associates, Inc.