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May 9, 2006

The Honorable Chairman and Members of the  
Hawaii Public Utilities Commission  
465 South King Street, First Floor  
Kekuanaoa Building  
Honolulu, Hawaii 96813

PUBLIC UTILITIES  
COMMISSION

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Dear Commissioners:

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

Enclosed is one CD containing the electronic files for the 2000-2005 recorded and 2006 budget data for the labor and nonlabor costs. This information supports the Rate Case Summary Report that was provided in HELCO-WP-101 and filed with the Commission on May 5, 2006.

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

Sincerely,

Dean K. Matsuura  
Director, Regulatory Affairs Division

Enclosure

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