Watanabe Ing LLP
A Limited Liability Law Partnership

June 10, 2025

VIA E-FILING

The Honorable Chair and Members of
the Hawaii Public Utilities Commission
Kekaunaoa Building
465 South King Street, 1st Floor
Honolulu, Hawaii 96813

Re: Docket No. 2021-0063 – In the Matter of the Application of Hawaii-American Water Company for Approval of Rate Increases and Revised Rate Schedules and Rules – Report re: Refund of Additional Revenues Collected Pursuant to TCJA

Dear Commissioners,

Pursuant to Decision and Order No. 38424, filed on June 16, 2022 in Docket No. 2021-0063, Hawaii-American Water Company ("HAWC") hereby reports that the additional revenues collected pursuant to the Tax Cut and Jobs Act ("TCJA") has been fully refunded to customers as of June 4, 2025. Specifically, "commencing with the first billing period following the receipt of final rates in [Docket No. 2021-0063]" (i.e., July 1, 2022), HAWC refunded $24,698 per month until June 1, 2025, refunding a total of $889,129 to customers pursuant to Decision and Order No. 38424.

Please contact the undersigned if you have any questions.

Very truly yours,

WATANABE ING LLP

By /s/ David Y. Nakashima
DAVID Y. NAKASHIMA

2107417.1

cc: Division of Consumer Advocacy *(via e-mail)*

NOTICE: 2024 Motor Carrier AFR and Fee Due April 30th

All motor carriers must file their 2024 Annual Financial Report (AFR) of Motor Carriers (Form 03-010) and pay their annual motor carrier fee on or before April 30.

State of Hawaii
Public Utilities Commission
(https://puc.hawaii.gov/)

David Nakashima

E-Filing Filed Confirmation

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Your electronic filing to the Hawaii Public Utilities Commission has been **FILED**. You will receive an email when the filing is public.

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