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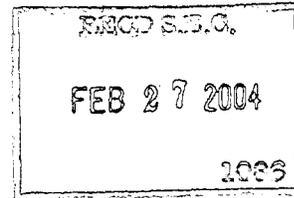
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February 27, 2004

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, HECO CAPITAL TRUST III, % Cumulative Quarterly Income Preferred Securities (QUIPS) (and the Guarantee with respect thereto). The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on February 27, 2004. Tentative listing date - Not yet determined.

Sincerely,

David Madho