

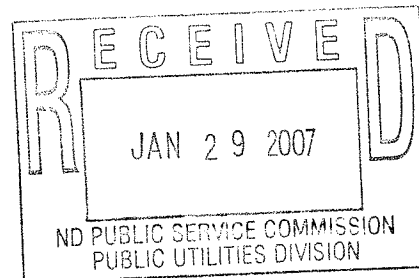
Larkin & Associates, PLLC

15728 Farmington Road

Livonia, MI 48154

Telephone: 734/522-3420 • Fax: 734/522-1410

January 24, 2007



Ms. Annette Bendish
North Dakota Public Service Commission
Public Utilities Division
600 E. Boulevard Ave. Dept 408
Bismarck, North Dakota 58505-0480

Reference: Request for Proposal No. PU-06-525

Dear Ms. Bendish:

Thank you for the opportunity to bid on the aforementioned RFP. We regret to inform you that although we are interested in this type of work, we are not submitting a proposal for this case. After reviewing the RFP and the Company's filing we do not believe we can adequately evaluate all the required issues within the budget limitations stated in the RFP.

However, we are interested in receiving future requests for proposals from the Public Utilities Division. We ask that our firm's name be retained on your list of qualified bidders.

Again, we regret not being able to respond at this time.

Very truly yours,

A handwritten signature in cursive script that reads "Hugh Larkin, Jr.".

Hugh Larkin, Jr., CPA
LARKIN & ASSOCIATES, PLLC

HL/tm