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LARRY CRETUL
Speaker of the
House of Representatives



May 26, 2010

North Dakota Public Service Commission
600 E Blvd Ave Dept 408
Bismarck, ND 58505

Re: Larkin & Associates

To whom it may concern:

I have had the pleasure to work with Larkin & Associates on dozens of utility rate cases in Florida over the past twenty six years, and I highly recommend Larkin & Associates to you. Their testimony in electric rate cases has been instrumental in saving Florida consumers literally hundreds of millions of dollars. This past year, for example, they presented testimony on behalf of Florida consumers in an electric rate case brought by Progress Energy Florida. The company sought to raise rates by \$499 million per year. The Florida Public Service Commission approved less than a third of that request, and much of that reduction was based on the well received, credible testimony provide by Larkin & Associates. I would be happy to provide a copy of the Commission's final order if you are interested.

Larkin & Associates employ extremely capable analysts who develop a comprehensive approach to a rate case. They are easy to work with and provide their work product well before filing deadlines. We regularly use the firm to help us with rate cases, and we have never been disappointed.

If you have any questions, I would be glad to talk with you. My direct telephone line is 850-487-8240.

Sincerely,

A handwritten signature in blue ink that reads "Charlie Beck".

Charlie Beck
Deputy Public Counsel

CB:bsr