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MARCO RUBIO
Speaker of the House of Representatives



January 8, 2008

Ms. Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

RE: Docket No. 070304-EI, In re: Petition for rate increase by Florida
Public Utilities Company;

Docket No. 070300 EI, In re: Review of 2007 Electric
Infrastructure Storm Hardening Plan filed pursuant to Rule 25-
6.0342,F.A.C. submitted by Florida Public Utility Company.

Dear Ms. Cole:

Please find enclosed for filing on behalf of the Citizens of the State of Florida,
Page 1 of 24 of Appendix 1 of Hugh Larkin, J.R.'s Testimony which was filed in Docket
Nos. 070304-EI & 070300-EI. on December 27, 2007. It has come to our attention that
aforementioned Page 1 of Appendix 1 was inadvertently replaced with the print
document summary page. Please replace the incorrect document summary page with the
attached Page 1 of 24 of Appendix 1.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia A. Christensen".

Patricia A. Christensen
Associate Public Counsel

Enclosures
PAC:ppg
cc: Parties of Record

QUALIFICATIONS

Q. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant and a partner in the firm of Larkin & Associates, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I graduated from Michigan State University in 1960. During 1961 and 1962, I fulfilled my military obligations as an officer in the United States Army.

In 1963 I was employed by the certified public accounting firm of Peat, Marwick, Mitchell & Co., as a junior accountant. I became a certified public accountant in 1966.

In 1968 I was promoted to the supervisory level at Peat, Marwick, Mitchell & Co. As such, my duties included the direction and review of audits of various types of business organizations, including manufacturing, service, sales and regulated companies.

Through my education and auditing experience of manufacturing operations, I obtained an extensive background of theoretical and practical cost accounting.

I have audited companies having job cost systems and those having process cost systems, utilizing both historical and standard costs.

I have a working knowledge of cost control, budgets and reports, the accumulation of overheads and the application of same to products on the various recognized methods.

Additionally, I designed and installed a job cost system for an automotive parts manufacturer.

I gained experience in the audit of regulated companies as the supervisor in charge of all railroad audits for the Detroit office of Peat, Marwick, including audits of the Detroit, Toledo and Ironton Railroad, the Ann Arbor Railroad, and portions of the Penn Central Railroad Company. In 1967, I was the supervisory senior accountant in charge of the audit of the Michigan State Highway Department, for which Peat, Marwick was employed by the State Auditor General and the Attorney General.

In October of 1969, I left Peat, Marwick to become a partner in the public