WHEREAS, Mr. Timothy J. Devlin of the Florida Public Service Commission has been an active member in good standing of the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Accounts for many years; and

WHEREAS, Mr. Devlin has served as Chair of the Staff Subcommittee on Accounts since July, 1997, which position he is about to relinquish; and

WHEREAS, Mr. Devlin has made a substantial contribution to the quality and effectiveness of public utility regulation in America, particularly in the areas of auditing, finance, taxation, and accounting; and

WHEREAS, The Staff Subcommittee on Accounts has increased in quality and effectiveness under Mr. Devlin's leadership; *now therefore be it*

RESOLVED, That the Board of Directors of the National Association of Regulatory Commissioners ("NARUC"), convened in its July 2000 Summer Meeting in Los Angeles, California., extends its sincere thanks to Timothy J. Devlin for his years of service to the Association and his tireless efforts to advance the mission of the Staff Subcommittee on Accounts.

Sponsored by the Committee on Finance and Technology Adopted by the NARUC Board of Directors, July 26, 2000.