

PROCEEDINGS AND ACTIVITIES BY DIVISIONS DURING THE YEAR 2004

DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes Rate Cases, Certificate Cases, Annual Informational Filings/Earnings Tests, Fuel Factor Cases, Compliance Audits, Depreciation Studies and Special Studies made by PUA in 2004.

<u>General Rate Cases</u>	
Gas Companies	2
Water and Sewer Companies	5
Other	<u>3</u>
Total General Rate Cases	10
 <u>Expedited Rate Cases</u>	
Gas Companies	3
Water Companies	<u>1</u>
Total Expedited Rate Cases	4
 Total Rate Cases	
	14
 <u>Certificate Cases</u>	
Water and Sewer Companies	<u>2</u>
 <u>Ch. 5/Certificate Cases</u>	
Electric Companies	4
Water and Sewer Companies	<u>5</u>
Total Certificate Cases	11
 <u>Annual Informational Filings/Earnings Tests</u>	
Electric Companies (Investor Owned)	2
Gas Companies	3
Water and Sewer Companies	<u>2</u>
Total Annual Informational Filings	7
 <u>Fuel Factor Cases - Electric Companies</u>	
	3
 <u>Compliance Audits</u>	
	3
 <u>Depreciation Studies</u>	
	4
 <u>Special Studies</u>	
Electric Companies	14
Electric Cooperatives	1
Gas Companies	<u>4</u>
Total Special Studies	19

During the year 2004 Division of Public Utility Accounting received applications filed under the Public Utilities Affiliates Law and the Utility Transfers Act pertaining to public utilities for processing, analysis, and study. The number and type of written reports submitted to the Commission recommending action and orders drawn are as follows:

<u>Number of Utility Transfers Act Cases</u>	
Transfer of Assets	16
Transfer of Securities or Control	34
Mergers	2
<u>Number of Affiliates Act Cases</u>	
Service Agreements	14
Power Sales	7
Asset transfer	3
Gas sales	3
Coal sales	1
License Agreement	1
Lease Agreement	<u>1</u>
Total Number Of Cases	82

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2004:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
1		Director
2		Deputy Director
3		Manager of Audits
1		Systems Supervisor
1		Administrative Supervisor
1		Senior Office Technician
6		Principal Public Utility Accountants
1		Senior Public Utility Accountant
3		Public Utility Accountant
<u>1</u>		Public Utility Analyst
20	<u>0</u>	Total Authorized: 20