

PROCEEDINGS AND ACTIVITIES BY DIVISIONS DURING THE YEAR 2007

DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes the following Cases: Rate, Performance-Based Regulation, Certificate, Annual Informational Filings/Earnings Tests, Fuel Factor, Compliance Audits, Depreciation Studies & Special Studies made by PUA in 2007.

<u>General Rate Cases/Performance Based Regulation Cases/Investigation into Rates</u>	
Electric Companies	3
Electric Cooperatives	1
Gas Companies	1
Water and Sewer Companies	3
Other	<u>1</u>
Total General Rate Cases	9
 <u>Expedited Rate Cases</u>	
Gas Companies	3
Water Companies	2
Total Expedited Rate Cases	<u>5</u>
Total Rate Cases	14
 <u>Ch. 4 or Ch. 5/Certificate Cases</u>	
Electric Companies	2
Electric Cooperatives	1
Water and Sewer Companies	<u>2</u>
Total Ch. 5/Certificate Cases	5
 <u>Annual Informational Filings/Earnings Tests</u>	
Electric Companies	4
Gas Companies	6
Water and Sewer Companies	<u>3</u>
Total Annual Informational Filings	13
 <u>Fuel Factor Cases - Electric Companies</u>	
	8
 <u>Depreciation Studies</u>	
Electric Companies	1
Electric Cooperatives	1
Gas Companies	<u>4</u>
Total Depreciation Studies	6
 <u>Special Studies</u>	
Electric Companies	3
Gas Companies	<u>2</u>
Total Special Studies	5

During the year 2007, Division of Public Utility Accounting received applications filed under the Public Utilities Affiliates Act 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	11
Transfer of Securities or Control	20
<u>Number of Affiliates Act Cases</u>	
Service Agreements	15
Asset transfer	2
Gas sales	2
Cash reimbursement agreement	1
Tax Allocation Agreement	<u>2</u>
Total Number Of Cases	53

The average number of days to process applications and issue an order for applications filed under the Affiliates Act and the Utility Transfers Act for cases not involving hearings was as follows:

Electric	46
Gas	86
Water and sewer	173
Telecommunications	49

One electric case involved a hearing and took 108 days to process.

Personnel:

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2007:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
1		Director
2		Deputy Directors
3		Manager of Audits
1		Systems Supervisor
1	1	Administrative Supervisor
1		Senior Office Technician
4	2	Principal Public Utility Accountants
2		Senior Public Utility Accountant
<u>1</u>	<u>1</u>	Public Utility Accountants
16	4	Total Authorized: 20