

PROCEEDINGS AND ACTIVITIES BY DIVISIONS DURING THE YEAR 2008

DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes the following Cases: Rate, Rate Adjustment Clauses, Conservation and Ratemaking Efficiency Plans, Certificates, Annual Informational Filings/Earnings Tests, Fuel Factors, Compliance Audits, Depreciation Studies, and Special Studies made by the Division of Public Utility Accounting in 2008.

| | |
|---|-----------|
| <u>General Rate Cases/Rate Design</u> | |
| Electric Companies | 1 |
| Electric Cooperatives | 1 |
| Gas Companies | 0 |
| Water and Sewer Companies | <u>3</u> |
| Total General Rate Cases | 5 |
| | |
| <u>Expedited Rate Cases</u> | |
| Gas Companies | 3 |
| Water Companies | <u>1</u> |
| Total Expedited Rate Cases | 4 |
| | |
| Total Rate Cases | |
| | 9 |
| | |
| <u>Rate Adjustment Clauses</u> | |
| Electric Companies | 3 |
| | |
| <u>Conservation and Ratemaking Efficiency Plans</u> | |
| Gas Companies | 1 |
| | |
| <u>Ch. 4 or Ch. 5/Certificate Cases</u> | |
| Electric Companies | 3 |
| Electric Cooperatives | 0 |
| Water and Sewer Companies | <u>1</u> |
| Total Ch. 5/Certificate Cases | 4 |
| | |
| <u>Annual Informational Filings/Earnings Tests</u> | |
| Electric Companies | 3 |
| Gas Companies | 7 |
| Water and Sewer Companies | <u>1</u> |
| Total Annual Informational Filings | 11 |
| | |
| <u>Fuel Factor Cases - Electric Companies</u> | |
| | 5 |
| | |
| <u>Depreciation Studies</u> | |
| Electric Companies | 2 |
| Electric Cooperatives | 2 |
| Gas Companies | <u>1</u> |
| Total Depreciation Studies | 5 |
| | |
| <u>Special Studies</u> | |
| Electric | 2 |
| Gas Companies | 1 |
| Other (Ex Parte, etc.) | <u>3</u> |
| Total Special Studies | 6 |

Affiliates Act and Utility Transfers Act:

During the year 2008, the 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:

| | |
|---------------------------------------|-----------|
| Number of Utility Transfers Act Cases | |
| Transfer of Assets | 6 |
| Transfer of Securities or Control | 14 |
| Number of Affiliates Act Cases | |
| Service Agreements | 13 |
| Asset transfer | 3 |
| Gas sales | 2 |
| Reimbursement agreement | 1 |
| Tax Allocation Agreement | <u>2</u> |
| Total Number of Cases | 41 |

The average number of days to process applications and issue orders for applications filed under the Affiliates Act and the Utility Transfers Act for cases (none of which required a hearing) was as follows:

| | |
|----------|----|
| Electric | 53 |
| Gas | 62 |

| | |
|--------------------|----|
| Water and sewer | 90 |
| Telecommunications | 44 |

Personnel: The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2008:

| Filled | Vacant | Description |
|-----------|----------|--------------------------------------|
| 1 | | Director |
| 2 | | Deputy Directors |
| 3 | | Manager of Audits |
| 1 | | Systems Supervisor |
| 1 | | Administrative Supervisor |
| 1 | | Senior Office Technician |
| 4 | 1 | Principal Public Utility Accountants |
| 1 | | Senior Public Utility Accountant |
| 3 | | Public Utility Accountants |
| 2 | | Public Utility Analysts |
| <u>19</u> | <u>1</u> | Total Authorized: 20 |