

PROCEEDINGS AND ACTIVITIES BY DIVISIONS DURING THE YEAR 2009

DIVISION OF PUBLIC UTILITY ACCOUNTING

The following statistical data summarizes the following Cases: Rate, Rate Adjustment Clauses, Conservation & Ratemaking Efficiency Plans, Certificates, Annual Informational Filings/Earnings Tests, Fuel Factors, Compliance Audits, Depreciation Studies & Special Studies made by the Division of Public Utility Accounting in 2009.

<u>General Rate Cases/2009 Statutory Reviews/Streamlined Rate</u>	
Electric Companies	2
Electric Cooperatives	2
Water Companies	<u>3</u>
Total General Rate Cases/Statutory Reviews/Streamlined Rate	7
<u>Expedited Rate Cases</u>	
Gas Companies	2
Water Companies	<u>1</u>
Total Expedited Rate Cases	3
Total Rate Cases	
	10
<u>Rate Adjustment Clauses</u>	
Electric Companies	6
<u>Conservation and Ratemaking Efficiency Plans</u>	
Gas Companies	1
<u>Ch. 4 or Ch.5/Certificate Cases</u>	
Water and Sewer Companies	<u>4</u>
Total Ch.5/Certificate Cases	4
<u>Annual Informational Filings/Earnings Tests</u>	
Electric Companies	1
Gas Companies	4
Water and Sewer Companies	<u>3</u>
Total Annual Informational Filings/Earnings Tests	8
<u>Fuel Factor Cases - Electric Companies</u>	
	5
<u>Depreciation Studies</u>	
Electric Companies	1
Electric Cooperatives	2
Gas Companies	4
Water Companies	<u>1</u>
Total Depreciation Studies	8
<u>Special Studies</u>	
Electric	4
Gas Companies	<u>4</u>
Total Special Studies	8

Affiliates Act and Utility Transfers Act:

During the year 2009, 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	8
Transfer of Securities or Control	10
Number of Affiliates Act Cases	
Service Agreements	11
Asset transfer	0
Gas sales	1
Reimbursement agreement	0
Tax Allocation Agreement	3
Easement Agreement	1

Asset Management Agreement	3
Pole Attachment Agreement	2
Carbon Credits Transfer	<u>1</u>
Total Number of Cases	40

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 without hearings was as follows:

Electric	71
Gas	73
Water and sewer	108
Telecommunications	55

One telecommunications case went to hearing, which took 179 days to process (including hearing and issuance of an order).

Personnel: The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2009:

Filled	Vacant	Description
1		Director
2		Deputy Directors
4		Manager of Audits
1		Systems Supervisor
1		Administrative Supervisor
1		Senior Office Technician
3		Principal Public Utility Accountants
1		Senior Public Utility Accountant
6		Public Utility Accountants
<u>1</u>		Public Utility Analyst
21	<u>0</u>	Total Authorized: 21