

PROCEEDINGS AND ACTIVITIES BY DIVISIONS DURING THE YEAR 2010

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 2010.

<u>General Rate Cases/2010 Statutory Reviews</u>	
Electric Companies	3
Electric Cooperatives	3
Gas Companies	2
Water Companies	<u>6</u>
Total General Rate Cases/Statutory Reviews	14
<u>Expedited Rate Cases</u>	
Gas Companies	1
Total Expedited Rate Cases	<u>1</u>
Total Rate Cases	15
<u>Certificate Cases</u>	
Water Companies	2
<u>Rate Adjustment Clauses/Demand Side Management Programs</u>	
Electric Companies	6
<u>Conservation and Ratemaking Efficiency Plans</u>	
Gas Companies	1
<u>Demand Response Programs</u>	
Electric Companies	1
<u>Annual Informational Filings/Earnings Tests</u>	
Gas Companies	5
Water and Sewer Companies	<u>1</u>
Total Annual Informational Filings/Earnings Tests	6
<u>Fuel Factor Cases</u>	
Electric Companies	15
<u>Depreciation Studies</u>	
Gas Companies	1
Water Companies	<u>2</u>
Total Depreciation Studies	3
<u>Miscellaneous Cases</u>	
Gas Companies	3
Water Companies	1
<u>Special Studies</u>	
Electric	<u>2</u>
Total Special Studies	2

Affiliates Act and Utility Transfers Act:

During the year 2010, 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	6
Transfer of securities or control	20
<u>Number of Affiliate Cases:</u>	
Service Agreements	6
Asset Transfers	2
Tax Allocation Agreements	1
Lease Agreements	2
Gas Purchases	1
Exemptions	<u>1</u>
Total Number of Cases	39

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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	124
Gas	68
Water and Sewer	88
Telecommunications	54

One electric case went to hearing, which took 241 days to process (including hearing and issuance of an order).

The Commission's Division of Public Utility Accounting consisted of the following personnel on December 31, 2010:

<u>Filled</u>	<u>Vacant</u>	<u>Description</u>
	1	Director
2		Deputy Directors
4		Manager of Audits
1		Systems Supervisor
1		Administrative Supervisor
1		Senior Office Technician
3		Principal Public Utility Accountants
3		Senior Public Utility Accountant
<u>7</u>		Public Utility Accountants
22	<u>1</u>	Total Authorized: 23