Audit of the Office of the People’s Counsel Agency Fund for Fiscal Year 2010

January 14, 2014

Audit Team:
Sophie Kamal, Financial Auditor
Patrick McCray, Senior Auditor
Gregory Johnson, Auditor

A Report by the Office of the District of Columbia Auditor
Yolanda Branche, District of Columbia Auditor
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Acknowledgements

For their time, information, insight, and cooperation during the audit process, we want to thank the staff of the District of Columbia Office of the People's Counsel and the Office of the Chief Financial Officer's Economic Development and Regulation Cluster (EDRC) Shared Service Center staff.
Introduction

As required by law, \(^1\) the Office of the District of Columbia Auditor conducted an audit of the fiscal year (FY) 2010 financial activities of the Office of the People’s Counsel (OPC) Agency Fund.

\(^1\) D.C. Code, Section 34-912(a)(6).
Background

On January 2, 1975, the Office of the People's Counsel (OPC) was established as an independent agency of the District of Columbia government. By law, it is the advocate for consumers of natural gas, electric and telephone services in the District. District of Columbia law designates the Office as a party to all utility-related proceedings before the Public Service Commission (PSC). The Office of the People's Counsel also represents the interests of District ratepayers before federal regulatory agencies. The Office is authorized to investigate the operation and valuation of utility companies independently of any pending proceeding.

The Office's mandate is to advocate the provision of quality utility service and equitable treatment at rates that are just, reasonable, and non-discriminatory to assist individual consumers in disputes with utility companies about billing or services; and to provide technical assistance and consumer education to the Consumer Utility Board (CUB) and other community groups.

OPC functions with two budgets: the agency's annual operating budget and the Miscellaneous Trust Fund budget (OPC Agency Fund) for expenses related to specific utility cases. The annual budget covers the cost of OPC staff salaries, fringe benefits, rent, utilities, supplies, printing, equipment and maintenance, training, and professional publications. In carrying out its mission, OPC may award contracts for legal, accounting, economic, engineering, court reporting, courier, and advertising services for its formal case proceedings.

Like other agencies, OPC participates in the District’s annual budget process; however, none of the monies expended by OPC comes from the District’s general fund revenues. Instead, each public utility provider doing business in the District pays a pro rata share of the OPC’s annual operating budget based on a reimbursement formula prescribed by law. OPC assesses each public utility provider on an annual basis for reimbursement of the OPC’s operating expenses.

Utility companies must apply to the PSC for changes in rates or regulatory treatment. The PSC sets public utility rates and otherwise regulates utility services through a formal legal process in which the affected provider, OPC, and other interested parties have an opportunity to present their positions. Each public utility is authorized to charge rates that will allow (not guarantee) the utility an
D.C. Code § 34-912(a)(1) established the OPC Agency Fund as a fiduciary fund in the District of Columbia Treasury. D.C. Code § 34-912(a)(2) requires any public utility applying to the PSC for a rate or regulatory change to deposit sufficient dollars, as determined by the OPC and approved by PSC, into the OPC Agency Fund to cover OPC's reasonable and necessary expenses pertaining to an application. These deposits must be used exclusively for the payment of expenses arising from any investigation, valuation, re-valuation, or proceeding and all expenses of any litigation, including appeals arising from decisions, orders, or other actions.

D.C. Code § 34-912(a)(7) requires the OPC to issue an annual report to the Mayor and Council of the District of Columbia. The Commission shall provide full disclosure of all hired contractors, their qualifications, a brief description of their work, the number of persons employed by each contractor, the hourly rate charged by each person employed by the contractor, and the estimated value of each contract. Each voucher for payment must include an affidavit signed by the OPC Fiscal Officer or his/her designee, stating that the voucher and supporting documentation were independently examined and the voucher was appropriate for payment in the stated amount.

D.C. Code § 34-912(a)(2) and (a)(9)(B), requires that any excess funds deposited by a public utility for a formal case that was closed shall be refunded to the utility. OPC Agency Fund financial records must adequately reflect all refunds made to a utility and identify the formal case for which revenue deposits were refunded.

As of October 1, 2009, the beginning balance in the OPC Agency Fund was $2,160,667.54. Deposits of $477,254.44 less expenditures of $1,238,621.03 and there were no refunds to the public utility companies in fiscal year (FY) 2010. This resulted in a FY 2010 OPC Agency Fund ending balance of $1,399,300.95. The ending balance is a reserve balance to be used for authorized expenses pertaining to ongoing case activity. Unexpended funds remaining after a formal case has been properly closed or terminated must be refunded to the appropriate public utility.
Objectives, Scope and Methodology

Objectives

The objectives of the audit were to:

1. Verify public utility revenue deposits to and disbursements from the Office of the People's Counsel (OPC) Agency Fund for fiscal year (FY) 2010;
2. Examine expenses charged against the OPC Agency Fund to determine whether expense vouchers were supported by adequate documentation and whether the expenses were reasonable and necessary;
3. Determine whether expense vouchers were properly reviewed and approved by appropriate OPC officials before payment; and
4. Determine the amount of refunds to public utilities that were processed against the OPC Agency Fund.

Scope

The audit covered the OPC Agency Fund activities including receipts, disbursements and refunds for FY 2010.

Methodology

In conducting the audit, the Auditor reviewed relevant D.C. Code provisions, public utility revenue deposits to and disbursements from the OPC Agency Fund. The Auditor also reconciled the deposits to the District's System of Accounting and Reporting (SOAR) and CFOSOLVE reports. Both SOAR and CFOSOLVE reflect all financial activity processed against the OPC Agency Fund during FY 2010. The Auditor also reconciled deposits made to the OPC Agency Fund to confirm statements provided by Potomac Electric Power Company (PEPCO), Washington Gas and Verizon.

Finally, the Auditor interviewed the OPC Agency Fiscal Officer and Senior Accounting and Disbursing Analyst.

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on
our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.
1. Fiscal Year 2010 Public Utility Assessments Were Properly Deposited into the OPC Agency Fund

During fiscal year (FY) 2010, the Office of the People’s Counsel (OPC) issued nine Notices of Agency Fund Requirement Orders to Potomac Electric Power Company (PEPCO) and six to Washington Gas Light (WGL). PEPCO and WGL responded by submitting checks to OPC totaling $477,254.44. Verizon was not issued a Notice, and an adjustment for a Multi-company of Agency Fund Requirement Order in FY 2010. The Auditor confirmed through CFOSOLVE/SOAR that the OPC received $477,254.44 in utility assessments and deposited the funds into the OPC’s Agency Fund as follows: $221,504.44 from PEPCO and $255,750.00 from WGL.

The Auditor reconciled the $477,254.44 in utility assessments to District Treasury deposit tickets, SOAR financial reports, and utilities confirmation statements. The Auditor found that the OPC’s FY 2010 Trust Fund Reconciliation Report, submitted to the Mayor and Council of the District of Columbia agreed with our finding that $477,254.44 in utility assessments were deposited into the Agency Fund in 2010.
Figure 1 presents FY 2010 public utility assessment deposits made to the OPC Agency Fund. (See Appendix I for a brief description of each formal case).

**Figure 1**

**Public Utility Assessments Deposited into the Office of the People’s Counsel’s Agency Fund During Fiscal Year 2010**

<table>
<thead>
<tr>
<th>Public Utility</th>
<th>Formal Case Number</th>
<th>Amount</th>
<th>Date OPC Received Check</th>
<th>Date of Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEPCO</td>
<td>945</td>
<td>$10,000.00</td>
<td>7/14/2010</td>
<td>7/29/2010</td>
</tr>
<tr>
<td></td>
<td>982</td>
<td>$11,250.00</td>
<td>5/21/2010</td>
<td>6/3/2010</td>
</tr>
<tr>
<td></td>
<td>982</td>
<td>$10,000.00</td>
<td>2/12/2010</td>
<td>4/21/2010</td>
</tr>
<tr>
<td></td>
<td>982</td>
<td>$1,518.75</td>
<td>10/28/2009</td>
<td>11/2/2009</td>
</tr>
<tr>
<td></td>
<td>1053</td>
<td>$103,230.00</td>
<td>8/10/2010</td>
<td>8/12/2010</td>
</tr>
<tr>
<td></td>
<td>1073</td>
<td>$25,500.00</td>
<td>10/26/2009</td>
<td>11/2/2009</td>
</tr>
<tr>
<td><strong>PEPCO TOTAL</strong></td>
<td></td>
<td><strong>$221,504.44</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WASHINGTON GAS</td>
<td>874</td>
<td>$41,000.00</td>
<td>11/12/2009</td>
<td>1/27/2010</td>
</tr>
<tr>
<td></td>
<td>1027</td>
<td>$16,000.00</td>
<td>10/26/2009</td>
<td>11/2/2009</td>
</tr>
<tr>
<td></td>
<td>1079</td>
<td>$21,750.00</td>
<td>5/21/2010</td>
<td>6/3/2010</td>
</tr>
<tr>
<td></td>
<td>1079</td>
<td>$111,000.00</td>
<td>3/8/2010</td>
<td>4/26/2010</td>
</tr>
<tr>
<td></td>
<td>1079</td>
<td>$60,000.00</td>
<td>9/27/2010</td>
<td>10/4/2010</td>
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<tr>
<td></td>
<td>GT97-3 OPC</td>
<td>$6,000.00</td>
<td>12/15/2009</td>
<td>1/27/2010</td>
</tr>
<tr>
<td><strong>WASHINGTON GAS TOTAL</strong></td>
<td></td>
<td><strong>$255,750.00</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GRAND TOTAL DEPOSITS**

<table>
<thead>
<tr>
<th>Grand Total Deposits</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$477,254.44</strong></td>
</tr>
</tbody>
</table>

Source: SOAR/CFOSOLVE, Office of the People’s Counsel and the Office of the District of Columbia Auditor
2. Fiscal Year 2010 Expenditures Processed Against the OPC Agency Fund Were Reasonable and Necessary

During FY 2011, the OPC processed 134 expense vouchers and journal entries totaling $1,238,621.03 against the OPC Agency Fund. The Auditor reconciled the $1,238,621.03 in expenditures to individual expense vouchers and the SOAR.

We found that 100 percent or $1,238,621.03 of the total expenses paid by OPC during FY 2010 was for professional services provided by attorneys, economists, engineer consultants, and certified public accountants. The OPC Agency Fund expenditures appeared to be reasonable and necessary expenses as required by D.C. Code, Section 34-912(a) (1). Further, each expense voucher was properly signed and approved for payment by an authorized OPC official.
3. The Economic Development and Regulation Cluster Shared Service Center Did Not Deposit Fiscal Year 2010 Public Utility Assessment Checks in a Timely Manner

The Office of the District of Columbia Chief Financial Officer’s (OCFO) Financial Policies and Procedures require that all financial transactions, including the receipt and disbursement of funds, must be recorded in a timely manner. Additionally, the policy requires that all cash receipts must be promptly recorded and controlled. The Economic Development and Regulation Cluster (EDRC) Shared Service Center and OPC Finance Office were not in compliance with the District OCFO’s Financial Policies and Procedures regarding the timely deposit of the revenue receipts. Assessment checks received from utility companies were not deposited in a timely manner upon receipt. On average, it took approximately 26 days from the date OPC received the checks to the date the EDRC Shared Service Center deposited the checks. According to OPC officials, the amount of time and logistics it takes for the transfer of assessment checks from OPC offices to EDRC offices could account for some of the delays. Failure to promptly deposit funds when received results in the loss of interest that could have been earned if deposits were timely.

**Recommendation:**

- The Economic Development and Regulation Cluster (EDRC) CFO and OPC Agency Fiscal Officer should take steps to ensure that all assessment checks are deposited in a timely manner in compliance with the District OCFO’s financial policy and procedures.
4. Fiscal Year 2010 Payments Were Not Consistently Processed in a Timely Manner Consistent With the District’s Quick Pay Act

The District of Columbia’s Quick Pay Act requires that agencies make payment as close as possible to, but no later than, the required payment date as detailed below:

1. If a contract specifies the date on which payment is due, the required payment date is the date specified in the contract.

2. If a contract does not specify the due date, then:
   a. Meat and meat products - the seventh (7th) day after the date of delivery of the meat or meat product;
   b. Perishable agricultural commodities – the tenth (10th) day after the date of delivery; or
   c. All other goods and services – the thirtieth (30th) day after the receipt of a proper invoice by the designated payment officer.

The OPC Finance Office was not fully in compliance with the District’s Quick Pay Act. Eighty Seven (87) of the 134 FY 2010 expenses vouchers and journal entries reviewed by the Auditor were not paid in a timely manner as required by the District’s Quick Pay Act. The 87 payments were processed, on average, 35 days after the required 30 day payment deadline.

Additionally, 37 of the 134 expense vouchers and journal entries reviewed did not contain a date stamp or the stamp was illegible therefore we could not determine the past due dates, if any.

According to OPC officials, invoice disputes could cause delays in invoice processing as well as the fact that OPC expense vouchers are controlled and monitored by the OCFO’s Office of Financial Operations and Systems (OFOS), which adds an additional processing step.

In addition to non-compliance with the Act, failing to pay invoices in a timely manner could result in additional fees for late payments.

Recommendations:

- The Economic Development and Regulation Cluster (EDRC) CFO and OPC Agency Fiscal Officer should take the necessary steps to comply with the District of Columbia’s Quick Pay Act and make all payments no later than the required due date.
- The designated payment officer within OPC and EDRC Agency Fiscal Officer should take steps to ensure that all
invoices are stamped with the date the invoice was received in order to accurately calculate when invoices are due.
Conclusion

The Office of the People's Counsel's (OPC) mandate is to advocate the provision of quality utility service and equitable treatment at rates that are just, reasonable, and non-discriminatory to assist individual consumers in disputes with utility companies about billing or services; and to provide technical assistance and consumer education to the Consumer Utility Board (CUB) and other community groups.

The OPC Agency Fund is a fiduciary fund in the District of Columbia Treasury. Any public utility applying to the Public Service Commission (PSC) for a rate or regulatory change, must deposit sufficient dollars, as determined by the OPC and approved by PSC, into the OPC Agency Fund to cover OPC's reasonable and necessary expenses pertaining to an application. These deposits must be used exclusively for the payment of expenses arising from any investigation, valuation, re-valuation, or proceeding and all expenses of any litigation, including appeals arising from decisions, orders, or other actions of the OPC.

Our audit of the OPC Fund found that assessments to public utility companies were deposited into the OPC Agency Fund and all expenditures processed against the Fund were reasonable and necessary. Our review found, however, that assessment funds were not always deposited into the District's treasury in a timely manner and payments to vendors were not consistently processed in a timely manner.

We are pleased to note that the OPC and the Office of the Chief Financial Officer's Economic Development and Regulation (EDRC) Shared Service Center have taken significant steps towards improving their processes and implementing the recommendations presented in this report. We are hopeful that PSC and EDRC will continue to implement all of the audit recommendations.

Sincerely,

Yolanda Branche
District of Columbia Auditor
Agency Comments

On October 15, 2013, the Office of the District of Columbia Auditor submitted the draft report titled, “Audit of the Office of the People’s Counsel Agency Fund For Fiscal Year 2009” for review and comment to the Office of the People’s Counsel.

The Auditor held an exit conference with the Office of the People’s Counsel (OPC) and the Office of the Chief Financial Officer (OCFO) on October 29, 2013 and received written comments to the draft report on November 5, 2013. OPC and OCFO provided additional supporting documentation to clarify a FY 2010 annual report discrepancy cited in the draft report. As a result of this additional information, this finding and related recommendation was removed from the draft report. No other substantive changes were made to the draft report as a result of the exit conference or OPC and OCFO written comments. We are pleased to learn that OPC concurred with our remaining findings and recommendations.
October 29, 2013

Ms. Yolanda Branche
Office of the District of Columbia Auditor
717 14th Street, NW Suite 900
Washington DC  20005

Dear Ms. Branche:

We have reviewed the four (4) draft reports of the D. C. Auditor entitled, (1) “Audit of the Office of the People’s Counsel Agency Fund for Fiscal Year 2009,” (2) Audit of the Office of the People’s Counsel Agency Fund for Fiscal Year 2010,” (3) Audit of the Office of the People’s Counsel Agency Fund for Fiscal Year 2011,” (4) Audit of the Office of the People’s Counsel Agency Fund for Fiscal Year 2012,”

We are pleased to know that your office has determined that the FY 2009 through FY 2012 expenditures and refunds processed against the OPC’s Agency Fund were reasonable and necessary.

With this letter, we are submitting a joint response from the Office of the Chief Financial Officer and the Office of the People’s Counsel of the District of Columbia (“OPC”) to four (4) recommendations from the Audit Reports. We provided additional documentation to the Deputy Auditor in reference to recommendation # 5 and upon review he has determined that the finding should be removed from the FY 2010 audit report.

Thank you for the opportunity to respond to the findings and recommendations in your draft report. Please do not hesitate to contact me on (202)-261-1401 or Cyril Byron, Jr., on (202)-442-9540 if you have any further questions or need additional information.

Sincerely,

Sandra Mattavous-Frye

Natwar Gandhi, CFO

Attachments

cc:  Karen Sistrunk, Deputy People’s Counsel

ccceo@opc-dc.gov  •  www.opc-dc.gov
## Audit Report Recommendations Summary

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Agency Agrees</th>
<th>Agency Disagrees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1.</strong> Although we found Fiscal Year 2009 expenditures processed against the OPC Agency Fund were reasonable and necessary, the OPC Agency Fiscal Officer should however review invoice number 210186888A dated May 13, 2009 and make necessary adjustments to ensure that the vendor is correctly paid.</td>
<td>The Office of the People’s Counsel will process needed adjustment ($1,279.00) to correct the technical error in processing the payment.</td>
<td></td>
</tr>
<tr>
<td><strong>2.</strong> The Economic Development and Regulation Cluster (EDRC) CFO and OPC Agency Fiscal Officer should take steps to ensure that all assessment checks are deposited in a timely manner in compliance with the District OCFO’s financial policy and procedures.</td>
<td>The EDRC OCFO and OPC Agency Fiscal Officer have already initiated steps to ensure that all assessments checks are deposited in a timely manner. We are in the process of implementing the iNovah remote cashiering system, where checks are processed and journal entries regarding the checks are automatically interfaced with SOAR. Checks are also imaged and copies maintained. Implementation of the remote depositing system is to be completed within the first quarter of FY 2014. This will result in a more timely deposit and recording process in compliance with the District OCFO’s financial policy and procedures. The OCFO anticipates that replacing the currently used manual process with the electronic system will bring the agency in compliance.</td>
<td></td>
</tr>
</tbody>
</table>
3. The OPC and Economic Development and Regulation Cluster CFO should take the necessary steps to comply with the District of Columbia’s Quick Pay Act and make all payments no later than the required due date.

| The Office of the People’s Counsel has made progress in the last two years to comply with the Quick Payment Act (QPA). Payments are being processed in more efficient and timely manner to enforce QPA requirements that mandate the agency to make payments within 30 days of the receipt of the invoice. The agency submits monthly QPA reports to the Office of Financial Operations and Systems in efforts to observe progress and address any issues arising on a monthly basis. The Shared Services Center (Accounts Payable Division) has initiated the circulation of daily Voucher Payable and Purchase Order reports to aid the OPC in their daily monitoring and tracking of invoices and obligation. The OPC has written policies and procedures for processing invoices from the time they are received in the agency to the time they are forwarded to the Office of the Agency Fiscal Officer (OAFO) for ultimate payment. The OPC OAFO adheres to District-wide Policies and Procedures while complying with QPA requirements. In light of the finding, the OPC is reexamining its procedures in order to streamline the process. The OAFO reminds OPC program staff of delays in processing invoices and monitors the processing of invoices in a timely fashion at the Shared Services Center. |
4. The designated payment officer within OPC and EDRC (Agency Fiscal Officer) should take steps to ensure that all invoices are stamped with the date the invoice was received in order to accurately calculate when invoices are due.

<table>
<thead>
<tr>
<th>In response to the audit finding regarding the lack of stamping invoices, the Office of the People’s Counsel recently issued Administrative Order No. 102-02-13 - Date/Time Stamp Requirement and Guidelines for all incoming office mail. The purpose of this Administrative Order is to enforce the requirement to date/time stamp all incoming mail in the Office of the People’s Counsel. The intent of the guideline is to underscore the significance and set a standard and guiding principal to officially document OPC mail upon receipt.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The OAFO has developed a system to ensure that all incoming invoices are stamped with the dates when they are received at the agency. In light of the finding, special focus is being placed on date stamping (making sure that the invoices are stamped before they are forwarded to the Shared Services Center for processing).</td>
</tr>
</tbody>
</table>

5. Although we found fiscal year 2010 public utility assessments were properly deposited into the OPC Agency Fund the OPC Agency Fiscal Officer should however review the FY 2010 annual report and make necessary adjustments to accurately report the $4,000 discrepancy noted in our review.

| The Office of the DC Auditor has agreed to remove this finding based on review of additional back up information that clarifies the $4,000 discrepancy. No discrepancy existed in the FY 2010 Annual Report. |
Auditor’s Response to Agency Comments

The Auditor appreciates the comments provided by the Office of the People’s Counsel (OPC) and Office of the Chief Financial Officer (OCFO). We are pleased to learn the OPC and OCFO have taken positive steps towards implementing some of the findings and recommendations presented in the report.
## Description of Fiscal Year 2010 Formal Cases in Which Utilities Made Deposits to the Office of the People’s Counsel’s Agency Fund

<table>
<thead>
<tr>
<th>Formal Case Number</th>
<th>Description of Case</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PEPCO</strong></td>
<td></td>
</tr>
<tr>
<td>766</td>
<td>In the Matter of the Commission’s Fuel Adjustment Clause Audit and Review Program</td>
</tr>
<tr>
<td>945</td>
<td>In the Matter of the Investigation into Electric Service Market Competition and Regulatory Practices</td>
</tr>
<tr>
<td>982</td>
<td>In the Matter of the Investigation of Potomac Electric Power Company Regarding Interruption to Electric Energy Service</td>
</tr>
<tr>
<td>1023</td>
<td>In the Matter of the Investigation into the Effect of the Bankruptcy of Mirant Corporation on Retail Electric Service in the District of Columbia</td>
</tr>
<tr>
<td>1053</td>
<td>In the Matter of the Application of the Potomac Electric Power Company for Authority to Increase Existing Retail Rates and Charges for Electric Distribution Service</td>
</tr>
<tr>
<td>1073</td>
<td>In the Matter of the Potomac Electric Power Company’s notice to Construct two 230KV Underground Transmission Lines</td>
</tr>
<tr>
<td>1076</td>
<td>In the Matter of the Application of the Potomac Electric Power Company for Authority to Increase Existing Retail Rates and Charges for Electric Distribution Services</td>
</tr>
<tr>
<td><strong>WASHINGTON GAS LIGHT COMPANY</strong></td>
<td></td>
</tr>
<tr>
<td>874</td>
<td>In the Matter of the Gas Acquisition Strategies of District of Columbia Natural Gas, A Division of Washington Gas Light Company</td>
</tr>
<tr>
<td>1027</td>
<td>Gas Tariff 97-3, In the Matter of the Application of the Washington Gas Light Company for Authority to amend its rate schedules for No6</td>
</tr>
<tr>
<td></td>
<td>Gas Tariff 06-1, In the Matter of the Application of the Washington Gas Light Company for Authority to amend General Service Provision No 23</td>
</tr>
<tr>
<td></td>
<td>In the Matter of the Emergency Petition of the Office of the People’s Counsel for an expedited Investigation of the distribution system of Washington Gas light Company</td>
</tr>
<tr>
<td>97-3</td>
<td>Gas Tariff 97-3, In the Matter of the Application of the Washington Gas Light Company for Authority to amend its rate schedules for NOS 3,3A and 6</td>
</tr>
<tr>
<td>1079</td>
<td>In the Matter of Washington Gas Light Company’s application for revenue normalization adjustment requesting authority to amend its general service provision, residential service and interruptible rate schedules right-of-way surcharge general regulations tariff.</td>
</tr>
</tbody>
</table>