

## THE FIRM

**WORK & GREER, PC** is a public accounting firm that has extensive experience in the utility industry. They provide consulting, tax, auditing and accounting services for a wide variety of utilities ranging from relatively large, privately owned and regulated utilities to small utility districts and municipally-owned utilities. They also service telecommunications companies, water utilities, electric utilities, and wastewater utilities.

## A WIDE RANGE OF SERVICES

Work & Greer, PC provides consulting services in the following areas:

- Accounting system designs
- Acquisitions
- Assessments for success
- Benchmarking
- Cost allocation studies among subsidiaries and jurisdictions
- Cost/benefit analysis for extension policies
- Cost of capital studies
- Cost of service studies
- Depreciation studies
- Developing standard operating procedures
- Operation and maintenance procedures review
- Operator qualification plans and record keeping
- Operator qualification training seminars and task evaluations
- Projections and budgeting
- Rate cases
- Rate designs
- Revenue requirements
- Supply contract analysis
- Valuation studies



**WORK & GREER, PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
& BUSINESS CONSULTANTS  
206 CAPITOL BOULEVARD  
NASHVILLE, TENNESSEE 37219-1801  
615-259-7600 • 888-259-7601  
FAX: 615-259-7603  
[www.workgreer.com](http://www.workgreer.com)

UTILITY  
SERVICES

## THE STAFF PROFESSIONALS

**WORK & GREER, PC** staff professionals have presented expert testimony on various issues relating to utility cost of service before regulatory commissions and courts. They have also presented seminars to utility management groups regarding the determination of revenue requirements, cost of service allocations, purchase requirements and other topics.

Work & Greer, PC has audited the over-or-under collection of gas costs for regulated local distribution companies and municipal utilities. The firm's experience with the financial audits of various utilities provides it with a working knowledge of FASB and GASB statements of accounting standards of particular concern to utilities.

## DWIGHT S. WORK, CPA

Consulting director Dwight S. Work is the director in charge of the firm's utility engagements. Prior to joining the firm, Work was assistant director of the accounting division for the Tennessee Public Service Commission, where he presented testimony in rate cases before the Commission and the Chancery Court of Davidson County.

Since joining Work & Greer, PC he has presented testimony in utility proceedings before the Indiana Utility Regulatory Commission, the Illinois Commerce Commission, the Kentucky Public Service Commission, the Tennessee Regulatory Authority, the Virginia State Corporation Commission and various courts.

**WOULD YOU LIKE MORE INFORMATION?**

\_\_\_\_\_ **Yes**, please contact me to schedule an appointment to discuss my needs.

I am a(n) \_\_\_\_\_ Electric Utility  
\_\_\_\_\_ Gas Utility  
\_\_\_\_\_ Telecommunications Company  
\_\_\_\_\_ Water Utility  
\_\_\_\_\_ Wastewater Utility  
\_\_\_\_\_ Other

**WORK & GREER, PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
& BUSINESS CONSULTANTS

Name: \_\_\_\_\_

Company: \_\_\_\_\_

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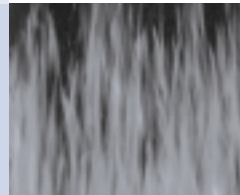
Phone: \_\_\_\_\_

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E-mail: \_\_\_\_\_

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**UTILITY**  
S E R V I C E S

ELECTRIC

GAS

TELECOMMUNICATIONS

WASTEWATER

WATER



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