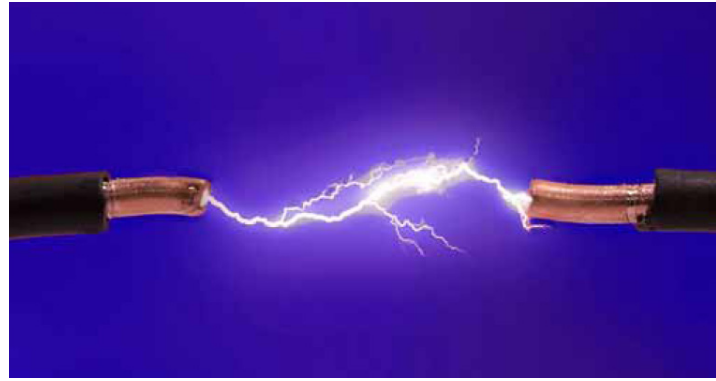




2012 Energy & Resources Conferences and Seminars

Knowledge is power



Enterprise Risk Management for Utilities

Houston, Texas – March 7, 2012

Dallas, Texas – April 12, 2012

This one-day seminar is designed to provide participants with an overview of the principles of Enterprise Risk Management (ERM) and the unique challenges with the application of ERM within the utility industry. The seminar focuses on understanding the building blocks of risk management within today's environment and related strategies needed to fit into an enterprise's overall risk program. The program will evaluate successful ERM strategies relevant to electric utility industry professionals, provide opportunities for attendees to discuss opportunities and challenges with ERM implementation, and assess emerging trends and leading practices of the participants.

Utility Industry Book/Tax Differences

Houston, Texas – March 27, 2012

Chicago, Illinois – November 29, 2012

This seminar compares and contrasts the federal income tax rules and the rules for financial and regulatory accounting purposes related to revenue and expense recognition, capitalization and depreciation. Participants are provided with an overview of tax rules, including explanations of the relevant statutes, regulations, rulings and case law unique to the electric and gas industry, as well as tax guidance applicable to all industries, but of particular significance in the utility industry. The issues described are relevant to both regulated and unregulated companies.

Accounting for Income Taxes: Rate-Regulated Utilities

Houston, Texas – March 28, 2012

Jersey City, New Jersey – May 16, 2012

Las Vegas, Nevada – December 5, 2012

This seminar reviews the unique issues in applying *Income Taxes*, Topic 740, to rate-regulated utilities. The course explains the issues and exceptions under *Regulated Operations*, Topic 980, including flowthrough accounting and changes in tax rates, and includes examples involving computations and journal entries related to flow-through accounting, excess deferred income taxes and investment tax credits. The IRS normalization requirements are also summarized. The seminar covers the impact of deregulation and other current topics.

Deloitte Energy Conference

Washington, D.C. – May 21-22, 2012

Dedicated to providing clients and the energy industry with insights on emerging topics, Deloitte brings together energy executives, investors and regulators from around the globe for an in-depth analysis of key developments and challenges facing today's global and domestic energy markets at its annual Energy Conference. Speakers come from a cross-section of the world's energy industry, and the conference topics are of keen interest to energy management, boards of directors and other industry participants.

Alternative Energy Seminar

Phoenix, Arizona – September 19-21, 2012

The Deloitte Alternative Energy seminar examines the future of renewable and alternative energy. Discussions at the seminar underscore the growing role that renewable and alternative energy must play if America is to address climate change and energy security. Emphasis is placed on the importance of developing new clean technologies that enable traditional resources to be used in environmentally friendly ways as well as the need to enact prudent policies to help overcome the challenges of deployment.

Deloitte Oil & Gas Conference

Houston, Texas – November 13, 2012

Committed to providing clients and the oil and gas industry with insights on timely topics, Deloitte offers this annual conference for oil and gas executives and leading industry experts to share their views on important issues facing the global oil and gas industry. The objective of this conference is to provide a forum for executives and managers from companies in all sectors of the oil and gas industry, commercial and investment bankers, industry analysts, service providers to the oil and gas industry, representatives of government agencies, trade groups and policy planners, to understand emerging issues.

Deloitte Energy Accounting, Financial Reporting and Tax Update

Chicago, Illinois – November 28, 2012

At this one-day seminar, Deloitte's energy specialists focus on industry technical accounting and tax issues to assist participants in preparing for calendar year-end accounting, reporting and tax requirements. Participants may choose either an Accounting and Financial Reporting Update or a Tax Update.

Deloitte Energy Transacting Accounting

Chicago, Illinois – November 29, 2012

At this one-day seminar, Deloitte's energy specialists provide participants with an overview of complex accounting and valuation considerations associated with transactions in existing and evolving energy and commodity markets. The course provides an overview of current market dynamics, trends and risk factors present in today's energy markets. There will be a focus on accounting for certain hot topics impacting energy market participants in this current economic environment.

For more information on all of our events and training seminars including past materials, topics covered, and registration details, please go to www.deloitte.com/us/energyevents.

Training seminars

These seminars are conducted solely at the request of your organization and are sponsored by your organization. Event links are provided for you to obtain information about planning a customized seminar for your employees.

International Financial Reporting Standards (IFRS) – Technical Accounting for Oil & Gas Companies

Most oil and gas companies have significant international operations, multiple regulatory and capital market considerations, complex organizational structures (often including multiple subsidiaries and joint venture relationships), and global competitors who may already be reporting under IFRS. This training is developed to address issues that are not only unique to the industry but specific to a company.

International Financial Reporting Standards – Technical Accounting for Power & Utilities Companies

This seminar is intended to provide key IFRS accounting principles and practical considerations related to IFRS implementation. Specifically designed for accounting and finance professionals in power and utility companies, Deloitte IFRS specialists will deliver course sessions that address important technical accounting changes, tax considerations, technology, and systems questions.

Utility Tax Training Seminars

The seminars listed on Page 1, Utility Industry Book/Tax Differences and Accounting for Income Taxes: Rate-Regulated Utilities, outline two-day seminars designed for all companies to attend. If tailored tax training is necessary due to the complex nature of your company's transactions or if you have a large number of people to train, consider bringing these courses in-house, specifically for your employees. The course can be tailored from the two one-day programs to what is necessary to meet your company needs.

Introduction to Regulated Utilities

This seminar is intended to provide a basic understanding of the regulated utility business and a foundation for developing additional industry expertise. Subject matter specialists will cover three major topics: electric and gas utility operations, traditional utility ratemaking concepts, and utility industry accounting and financial reporting.

Ratemaking for Utilities

This seminar provides participants with an understanding of utility regulation and the traditional utility ratemaking process and related concepts. Topics covered in the seminar include overviews of the economic characteristics of utilities, the history of regulation in the United States, the rate case process and the traditional ratemaking formula and its three components: rate base, rate of return and allowable operating expenses, including income taxes.

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Center for Energy Solutions

About the Deloitte Center for Energy Solutions

The Deloitte Center for Energy Solutions provides a forum for innovation, thought leadership, groundbreaking research, and industry collaboration to help companies solve the most complex energy challenges.

Through the Center, Deloitte's Energy & Resources Group leads the debate on critical topics on the minds of executives—from the impact of legislative and regulatory policy, to operational efficiency, to sustainable and profitable growth. We provide comprehensive solutions through a global network of specialists and thought leaders.

With locations in Houston and Washington, D.C., the Deloitte Center for Energy Solutions offers interaction through seminars, roundtables and other forms of engagement, where established and growing companies can come together to learn, discuss and debate.

www.deloitte.com/energysolutions

Electric Utility Management Introduction to Issues and Stakeholders

Deloitte specialists have developed a two-day seminar and workshop to train regulated utilities managers on energy utility business issues making them aware of the interests of their various stakeholders. The first day of the seminar discusses topics such as: political issues, energy realities, utility regulation, business strategy, principles of public utility ratemaking, interests and stakeholders and the top ten emerging issues for electric utility management. The second day of the seminar the participants analyze a set of scenarios from the perspective of different stakeholder interests.

Introduction to Exploration and Production

This seminar is intended to provide a basic understanding of the business of an Exploration and Production (E&P) company and a foundation for developing additional oil and gas industry expertise. Subject matter specialists will cover six major sectors of the E&P business (the "Well Life Cycle"): exploration, prospect development, drilling and completion, sales and marketing, well maintenance, and well plug and abandon.

About Dbriefs

Staying on top of all the latest issues and strategies is a challenge. That's why Deloitte offers Dbriefs, live webcasts that give you valuable insights on important developments affecting your business. To view the upcoming topics and join Dbriefs, go to www.deloitte.com/us/dbriefs.

Energy & Resources Quarterly Accounting Update webcasts

Deloitte's Quarterly Update webcast series focuses on energy industry technical accounting and regulatory issues presented by Deloitte specialists. Participants will be able to gain an understanding of new account and reporting rules. Save the date for the next quarterly webcast on March 19, 2012. For more information, contact Nichole Quinn at nicquinn@deloitte.com.

For more information on all of our events and training seminars including past materials, topics covered, and registration details, please go to www.deloitte.com/us/energyevents.

About Deloitte

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