FEDERAL ENERGY REGULATORY COMMISSION

Office of Enforcement Washington, DC 20426

December 19, 2007

TO NONMAJOR PUBLIC UTILITIES AND LICENSEES FILING FERC FORM NO. 1-F

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. 1-F, Annual Report of Nonmajor Public Utilities and Licensees (FERC Form 1-F), for the reporting year ending December 31, 2007.

HIGHLIGHTS

- The deadline for filing the 2007 FERC Form 1-F is **April 18, 2008**, and
- The Office of Enforcement's Forms Administration and Data Branch has responsibility for administering FERC Form 1-F as well as answering questions concerning reporting and filing requirements.

WHEN AND HOW TO SUBMIT FERC FORM 1-F

Companies filing FERC Form 1-F must file by April 18, 2008. Filers must submit an original and one copy of the FERC Form 1-F to the Secretary of the Commission at:

Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

A copy of the blank FERC Form 1-F may be found at http://www.ferc.gov/docs-filing/hard-filing/form-1-f/form-1-f.pdf

RESUBMISSIONS OF FERC FORM 1-F FILINGS

Companies may resubmit FERC Form 1-F. Explain the reason for the resubmission in your filing.

CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require a Report of Certification, generally referred to as the CPA Certification Statement, within 30 days after the electronic filing date of FERC Form 1-F. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. However, Major or Nonmajor public utilities or licensees previously classified as Class C or D prior to January 1, 1984, do not have to file a CPA Certification Statement.

The CPA Certification Statement must be filed with the Secretary of the Commission at the address below:

Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

Companies are encouraged to file their CPA Certification Statement using eFiling. Instructions on how to use the eFiling system are on the Commission's website at http://www.ferc.gov/help/how-to.asp. When asked for a docket number, enter ZZ08 and then select the first option, "CPA Certification." For further assistance using the eFiling system, please contact the eFiling group at 202-502-8258 or send your question to efiling@ferc.gov.

OTHER REPORTING MATTERS

Questions Concerning Filing and Reporting Requirements for FERC Form 1-F

All informal questions regarding filing and reporting requirements and other matters relating to the reporting of information in FERC Form 1-F or the CPA Certification Statement should be directed the Office of Enforcement's Forms Administration and Data Branch. Please contact Brenda Devine at 202-502-8522 or Brian Holmes at 202-502-6008 or send questions to form1-f@ferc.gov.

Requests for Extension of Time Related to FERC Form 1-F

All FERC Form 1-F filings for the 2007 reporting year are due on or before April 18, 2008. Filers are required to file on time. The Commission takes very seriously the matter of filing forms by the dates prescribed in its regulations. The Commission is in no way obligated to grant extensions of time, especially in instances where the circumstances are within the company's control. All filers are strongly encouraged to institute polices

and procedures to ensure that FERC Form 1-F and CPA Certification Statement are filed by the dates prescribed in the regulations.

If an extraordinary situation may cause a filing delay, companies must submit a written request for extension of time to file. The request must include a detailed explanation and justification for the extension and should be filed via eFiling or by mail to the Secretary of the Commission.

Requests for extension of time to file should be submitted as far in advance of the filing due date as possible to allow the Commission sufficient time to consider and act on the request prior to the due date. Companies that have not filed their FERC Form 1-F and CPA Certification Statement, or have not been granted an extension of time to file them, by the filing due dates are deemed to be out of compliance with the Commission's regulations.

Companies with any additional questions that are not covered by this letter should contact at Brenda Devine at 202-502-8522 or Brian Holmes at 202-502-6008.

Sincerely,

Scott Molony Chief Accountant