

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Enforcement  
Washington, DC 20426

December 16, 2008

**TO CENTRALIZED SERVICE COMPANIES  
FILING FERC FORM NO. 60**

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. 60, Annual Report of Centralized Service Companies for the reporting year ending December 31, 2008.

**HIGHLIGHTS**

- The deadline for filing the 2008 FERC Form No. 60 is **May 1, 2009**.
- The FERC Form No. 60 for calendar year 2008 will now require Uniform System of Accounts (USofA), preservation of records and other changes pursuant to Order No. 684.
- The FERC Form No. 60 software will be revised and be available to filers the first week of February 2009.
- The Office of Enforcement's Forms Administration and Data Branch has responsibility for administering FERC Form No. 60 as well as answering questions concerning reporting and filing requirements, and
- All software and technical questions regarding submission and accessing FERC Form No. 60 data will be handled by FERC Online Support Staff.

**WHO MUST SUBMIT FERC FORM NO. 60**

Each centralized service company must submit FERC Form No. 60 in accordance with 18 C.F.R. § 366.23.

**WHEN AND HOW TO SUBMIT FERC FORM NO. 60**

Companies filing FERC Form No. 60 must file electronically by May 1, 2009. The electronic submission must be created by using the *revised* FERC Form No. 60 submission software provided free by the Commission at its web site. The software will be available in the first week of February 2009. The software is used to submit the electronic filing to the Commission via the Internet. It is not necessary to file a paper copy with the Commission.

**2008 FERC FORM NO. 60 SOFTWARE CHANGES**

The 2008 FERC Form No. 60 and associated submission software will be changed to reflect the requirements of Order No. 684 (RM06-11-000), Financial Accounting, Reporting and Records Retention Requirements Under the Public Utility Holding Company Act of 2005. The Commission added a Uniform System of Accounts (USofA) in Part 367 and preservation of records requirements in Part 368 for Centralized Service Companies. The revised FERC Form No. 60 schedules are shown in Appendix A of Order No. 684.

(See <http://elibrary.ferc.gov/idmws/common/opennat.asp?fileID=11204963>)

Appendix A of this letter highlights the most important changes to the instructions, schedules and accounts for the 2008 FERC Form No. 60.

### **HELP WITH FERC FORM NO. 60 SUBMISSION SOFTWARE AND ELECTRONIC FILING**

All questions about how to install or use the revised FERC Form No. 60 software should be referred to FERC Online Support toll free at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or email [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).

New companies or companies filing with a new name must first register by sending an email to [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov) containing the following information: company name, company address, point-of-contact name, email address and phone number.

After receiving this information, FERC Online Support will provide the requestor with instructions on how to set up the software application and an access number to permit electronic filing via the forms submission software. The point-of-contact list will be used to disseminate any future information on the software. Once a company has been assigned an access number it does not need to obtain a new one for subsequent annual filings.

### **RESUBMISSIONS OF FERC FORM NO. 60 FILINGS**

Resubmit any revised FERC Form No. 60 data using the revised FERC Form No. 60 submission software only. Explain the reason for the resubmission in a footnote to any revised data fields.

## **OTHER REPORTING MATTERS**

### **Schedule XXI - Methods of Allocation**

The 2007 FERC Form No. 60, Page 402, Methods of Allocation requests that respondents list their current methods of allocation but does not contain any other instructions. As a result, we have found the quality of the information reported varies widely. Some companies provide very little information regarding how they allocate costs while others provide highly useful billing allocation manuals.

The revised 2008, Page 402, Schedule XXI - Methods of Allocation will contain instructions to assist filers in providing the required information.

### **Questions Concerning Filing and Reporting Requirements for FERC Form No. 60**

All informal questions regarding filing and reporting requirements and other matters relating to the reporting of information in FERC Form No. 60 should be directed to the Office of Enforcement's Forms Administration and Data Branch. Please contact Thomas Russo at 202-502-8792 or Brian Holmes at 202-502-6008 or send questions to [form60@ferc.gov](mailto:form60@ferc.gov).

### **Questions Regarding Forms Submission Software and Data Downloading Issues**

All problems and questions regarding the revised FERC Form No. 60 submission software and downloading data should be addressed to FERC Online Support toll-free at 1-866-208-3676 or [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).

Questions regarding filing and reporting requirements for FERC Form No. 60 should be directed to the Office of Enforcement's Forms Admin & Data Branch. Please contact Thomas Russo at 202-502-8792 or Brian Holmes at 202-502-6008 or send questions to [form60@ferc.gov](mailto:form60@ferc.gov).

Sincerely,

Jerome Pederson, Director  
Division of Financial Regulation

**Appendix A- Highlights of Changes to FERC Form No. 60.**

	Page Numbers	Schedule	Form 60	Description
1	1	Identification	rev	E-mail Address of Contact person added.
2	2	List of Schedules	rev	Schedules numbers and page numbers have been added to all schedules. Delete Page 305, Annual Statement of Compensation for Use of Capital Billed. The information reported in this schedule must be included in a footnote on Page 204, Notes to the Statements. Delete Page 306, Account 920 - Departmental Analysis of Salaries Schedule. Delete Page 308, Schedule XVII, Notes to the Statement of Income.
3	101-102	Comparative Balance Sheet	rev	Balance sheet accounts have been added as a result of new accounts being added to the Uniform System of Accounts (USofA) for Centralized Service Companies.
4	103-104	Service Company Property and Accumulated Provision for Depreciation and Amortization of Service Company Property	rev	Added new property accounts incorporated by the new USofA: 389 Land and Land Rights 390 Structures and Improvements 391 Office Furniture and Equipment 392 Transportation Equipment 393 Stores equipment 394 Tools, Shop and Garage Equipment 395 Laboratory Equipment 396 Power Operated Equipment 397 Communications Equipment 398 Miscellaneous Equipment 399 Other Tangible Property 399.1 Asset Retirement Costs 301, 303. Account 306, Leasehold improvements, has been retained as a transitional accommodation only for leasehold improvements placed in service prior to January 1, 2008. Effective January 1, 2008, leasehold improvements must be charged to the appropriate primary plant account.
5	105	Investments	rev	Increased the reporting threshold to \$50,000.
6	109	Miscellaneous Current and Accrued Assets	rev	Increased the reporting threshold to \$50,000.
7	110	Miscellaneous Deferred Debits	rev	Increased the reporting threshold to \$50,000.

8	111	Miscellaneous Development and Demonstration Expenditures	rev	Increased the reporting threshold to \$50,000.
9	201	Proprietary Capital	rev	Added new account as a result of adoption of the USofA.
10	204	Note to Financial Statements	rev	Added instruction to require companies to identify and describe any amounts included in Account 434, Extraordinary income, and Account 435, Extraordinary deductions.
11	301-302	Comparative Income Statement	rev	Added revenue and expense accounts as a result of adoption of the USofA.
12	303-306	Analysis of Changes for Service – Associate and Non-Associate Companies	rev	Added accounts as a result of adoption of USofA.
13	307	Analysis of Billing – Associate Companies (Account 457)	rev	Included revenue subaccounts in column headings.
14	308	Analysis of Billing – Non-Associate Companies (Account 458)	rev	Included revenue subaccounts in column headings.
15	309	Miscellaneous and General Expenses	rev	Increased the reporting threshold to \$50,000.
16	402	Methods of Allocation	rev	Lists additional instructions.
<b>Total Changes</b>			<b>16</b>	