

FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, DC 20426

December 19, 2007

**TO NATURAL GAS COMPANIES
FILING FERC FORM NO. 2**

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. 2, Annual Report for Major Natural Gas Companies (FERC Form 2), for the reporting year ending December 31, 2007.

HIGHLIGHTS

- The deadline for filing the 2007 FERC Form 2 is **April 18, 2008**;
- The Office of Enforcement's Forms Administration and Data Branch has responsibility for administering FERC Form 2 as well as for answering questions concerning reporting and filing requirements; and
- All software and technical questions regarding submission and accessing FERC Form 2 data should be directed to FERC Online Support Staff.

WHEN AND HOW TO SUBMIT FERC FORM 2

Companies filing FERC Form 2 must file electronically by April 18, 2008. The electronic submission must be created by using the FERC Form 2 submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>. 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.

**HELP WITH FERC FORM 2 SUBMISSION SOFTWARE
AND ELECTRONIC FILING**

All questions about how to install or use the software should be referred to FERC Online Support toll free at 1-866-208-3676 or locally at 202-502-6652 (or 202-502-8659 for TTY), or email ferconlinesupport@ferc.gov.

New companies filing with a new name, must first register by sending an email to

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 form 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 2 FILINGS

Resubmit any revised FERC Form 2 data via the Internet using the forms submission software only. Explain the reason for the resubmission in a footnote to any revised data fields.

CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require a Report of Certification, generally referred to as the CPA Certification Statement, to be filed on the day the FERC Form 2 is due (April 18 of each year). However, natural gas companies 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 either at the address below or via eFiling:

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/docs-filing/efiling/user-guide.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 2

All informal questions regarding filing and reporting requirements and other matters relating to the reporting of information in FERC Form 2 or the CPA Certification Statement should be directed to the Office of Enforcement's Forms Administration and Data Branch. Please contact Jeffrey Honeycutt at 202-502-6505 or Brian Holmes at 202-502-6008 or send questions to form2@ferc.gov.

Requests for Extension of Time Related to FERC Form 2

All FERC Form 2 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 not 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 policies and procedures to ensure that FERC Form 2 and the CPA Certification Statement are filed by the dates prescribed in the regulations.

If any 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 Nos. 2 or CPA Certification Statement, and 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.

Questions Regarding Forms Submission Software and Data Downloading Issues

All problems and questions regarding the FERC Form 2 submission software and downloading data should be addressed to FERC Online Support toll-free at 1-866-208-3676 or FERCOnlineSupport@ferc.gov.

Companies with additional questions that are not covered by this letter should contact Jeffrey Honeycutt at 202-502-6505 or Brian Holmes at 202-502-6008.

Sincerely,

Scott P. Molony
Chief Accountant