

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Enforcement  
Washington, DC 20426

December 16, 2008

**TO MAJOR ELECTRIC UTILITIES, LICENSEES  
AND OTHERS FILING FERC FORM NOS. 1 AND 3-Q**

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees and Others (FERC Form No. 1), for the reporting year ending December 31, 2008 and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q) for the 2009 reporting year.

**HIGHLIGHTS**

- The deadline for filing the 2008 FERC Form No. 1 is **April 18, 2009**.
- The 2009 FERC Form No. 3-Q due dates are: Quarter 1 - June 1, 2009, Quarter 2 - August 31, 2009, Quarter 3 - November 30, 2009.
- Data validation checks will be incorporated into the annual form submission software in December 2008 to improve the overall quality of FERC forms data filed with the Commission.
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Forms Administration and Data Branch staff, which has responsibility for administering Form No. 1 and 3-Q.
- All software and technical questions regarding submission and accessing FERC Form No. 1 and FERC Form No. 3-Q data should be directed to FERC Online Support Staff at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).

**WHO MUST SUBMIT FERC FORM NO. 1**

Each Major and each Non operating (formerly designated as Major) electric utility (as defined in part 101 of Subchapter C of this chapter) and other entity, *i.e.*, each corporation, person or licensee as defined in section 3 of the Federal Power Act (16 U.S.C. 792 *et seq.*), including any agency, authority, or other legal entity or instrumentality engaged in generation, transmission, distribution, or sale of electric energy, however produced, throughout the United States and its possessions, having sales or transmission service equal to Major or Non operating (formerly designated as Major) as defined above, whether or not the jurisdiction of the Commission is otherwise involved, shall prepare and file electronically with the Commission the FERC Form No. 1 pursuant to the General Instructions set out in that form. (18 C.F.R. § 141.1)

## **WHEN AND HOW TO SUBMIT FERC FORM NO. 1 AND FERC FORM NO. 3-Q**

Companies filing the FERC Form No. 1 must file electronically by April 18, 2009. The Form 3-Q filing deadlines are listed above. The electronic submission must be created by using the FERC Form No. 1 submission software provided free of charge by the Commission on its web site: <http://www.ferc.gov/docsfiling/eforms/form-1/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.

### **DATA VALIDATION CHECKS**

FERC staff will be implementing data validation checks in the annual form submission software in December 2008 to improve the overall quality of the annual FERC Form data filed with the Commission. The data validation feature will not be enabled for quarterly filings. The form submission software will generate a Data Error and Warning Checks Report to determine if the data are free of “critical” errors. The report will identify both “errors” and “warnings” regarding specific items in the filing. Data that contain “errors” can not be electronically filed until the errors have been corrected by the filer.

The Data Error and Warning Checks Report will also flag the items as data “warnings.” While respondents may file their Form data with “warnings” and in some instances the data entry may be correct, we encourage respondents to review the warnings and if necessary resolve any data inconsistencies. Respondents may also include footnotes on schedules to explain data inconsistencies. FERC staff may also review the “warnings” in the Data Error and Warning Checks Report. For detailed information on the Data Validation Checks please see: <http://www.ferc.gov/docs-filing/eforms.asp#1>

### **HELP WITH FERC FORM NO. 1 SUBMISSION SOFTWARE AND ELECTRONIC FILING**

All questions about how to install or use the software should be referred to FERC Online Support, which can be reached toll free by phone 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). 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. 1 OR FERC FORM NO. 3-Q FILINGS**

Resubmit any revised FERC Form No. 1 or FERC Form No. 3-Q data using the forms submission software only. Revised schedules should be noted in the remarks section of the List of Schedules. 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, within 30 days after the electronic filing date of FERC Form No. 1. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. In addition, 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 ZZ09 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](mailto:efiling@ferc.gov).

## **CHANGES TO FERC FORM NO. 1 AND FERC FORM NO. 3-Q**

Please note that Order No. 715 (Docket No. RM08-5-000, <http://www.ferc.gov/whats-new/comm-meet/2008/091808/E-2.pdf>), Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees, was issued, September 19, 2008. The Commission adopted new and revised reporting requirements for Form Nos. 1 and 3-Q. The FERC Form No. 1 requirements will become effective for the 2009 FERC Form No. 1 submission and the FERC Form No. 3-Q requirements will become effective for the first quarter of 2009 submission.

**Form 3-Q changes:**

	Page Numbers	Schedule	Form 3-Q,	Description
1	122a-122b	Statements of Accumulated Comprehensive Income, Comprehensive Income, and Hedging Activities	revised	Instruction is added to clarify data is to be reported as year-to-date.
2	231	Transmission Service and Generation Interconnection	revised	Instruction is added to clarify data is to be reported as year-to-date.
3	232	Other Regulatory Assets (Account 182.3)	revised	Instructions are revised to increase the reporting threshold to \$100,000.
4	278	Other Regulatory Liabilities (Account 254)	revised	Instructions are revised to increase the reporting threshold to \$100,000.
5	300-301	Electric Operating Revenues (Account 400)	revised	Instruction is added to disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

**OTHER REPORTING MATTERS****Clarification of the term “Year to Date” in regard to Quarterly Forms**

The chart below clarifies what is meant by year to date data:

<b>Quarter</b>	<b>Months Included for year-to-date Information</b>
Q1	January 1-March 31
Q2	January 1-June 30
Q3	January 1-September 30

**Questions Concerning Filing and Reporting Requirements for FERC Form No. 1 or FERC Form No. 3-Q**

All questions regarding filing and reporting requirements for the FERC Form No. 1, FERC Form 3-Q, or CPA Certification Statement should be directed to 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@ferc.gov](mailto:form1@ferc.gov).

Sincerely,

Jerome Pederson, Director  
Division of Financial Regulation