

FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, DC 20426

January 14, 2016

**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, 2015, and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q), for the 2016 reporting year.

HIGHLIGHTS

- The deadline for filing the 2015 FERC Form No. 1 is **April 18, 2016**.
- The 2016 FERC Form No. 3-Q filing deadlines for Majors are: Quarter 1 – May 31, 2016; Quarter 2 – August 29, 2016; and Quarter 3 – November 29, 2016.
- All software and technical questions regarding submission and access to FERC Form No. 1 and FERC Form No. 3-Q data should be directed to FERC Online Support Staff by email at ferconlinesupport@ferc.gov.
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Energy Market Oversight by email at form1@ferc.gov.

WHO MUST SUBMIT FERC FORM NO. 1

Each Major and each Non-operating (formerly designated as Major) electric utility¹ and each licensee as defined in section 3 of the Federal Power Act (16 U.S.C. 796), 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 defined as to Major, must prepare and file electronically with the Commission the FERC Form No. 1 pursuant to the General Instructions as provided in that form. (18 C.F.R. § 141.1(b)(1)(i) (2015)).

WHEN AND HOW TO SUBMIT FERC FORM NOS. 1 AND 3-Q

Companies required to file the FERC Form No. 1 must file electronically by April 18, 2016. The FERC Form No. 3-Q filing deadlines are listed below.

Quarter	Reporting Period	Filing Deadlines
Q1	January 1-March 31, 2016	May 31, 2016
Q2	April 1-June 30, 2016	August 29, 2016
Q3	July 1-September 30, 2016	November 29, 2016

All filings must be submitted by using the FERC Form No. 1/1-F/3-Q software provided free of charge by the Commission on its web site:
<http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>.

¹ The Commission's Uniform System of Accounts provides:

1. *Classification of utilities.*

A. For purpose of applying the system of accounts prescribed by the Commission, electric utilities and licensees are divided into classes, as follows:

(1) *Major*. Utilities and licensees that had, in each of the last three consecutive years, sales or transmission service that exceeded any one or more of the following:

- (a) One million megawatt-hours of total sales;
- (b) 100 megawatt-hours of sales for resale;
- (c) 500 megawatt-hours of power exchanges delivered; or
- (d) 500 megawatt-hours of wheeling for others (deliveries plus losses).

(2) *Non-major*. Utilities and licensees that are not classified as *Major* (as defined above), and had total sales in each of the last three consecutive years of 10,000 megawatt-hours or more.

(3) *Non-operating*. Utilities and licensees formerly designated as Major or Non-major that have ceased operation but continue to collect amounts pursuant to a Commission-accepted tariff or rate schedule, or a Commission order. (18 C.F.R. Part 101, General Instructions, No. 1(A) (2015)).

FERC FORM NOS. 1 AND 3-Q SUBMISSION SOFTWARE AND ELECTRONIC FILING

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

Companies filing for the first time must first register by sending an email to ferconlinesupport@ferc.gov containing the following information: company name, company address, point-of-contact name, point-of-contact email address, and point-of-contact telephone 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 (PIN) to permit electronic filing via the forms submission 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 NOS. 1 OR 3-Q FILINGS

Any changes to an already-filed FERC Form No. 1 or FERC Form No. 3-Q data must be resubmitted using the forms submission software. The reason for the resubmission must be explained in a footnote to any revised data fields. Revised schedules should be noted in the remarks section of the List of Schedules.

CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require that a Report of Certification, generally referred to as the CPA Certification Statement, be filed within 30 days after the electronic filing of FERC Form No. 1. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. In addition, Major 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 (18 C.F.R. § 41.11 (2015)).

Companies are encouraged to file their CPA Certification Statement using eFiling. Information about the eFiling system is available on the Commission's website at <http://www.ferc.gov/docs-filing/efiling.asp>. When asked for a docket number, enter **ZZ16-1** and select the first option, "CPA Certification." For assistance using the eFiling system, please contact FERC Online Support toll free at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or by email at ferconlinesupport@ferc.gov.

A copy of the CPA Certification Statement should also be emailed to the Office of Enforcement's Division of Energy Market Oversight at form1@ferc.gov.

NON-CALENDAR FISCAL YEAR FILERS

Since some reporting companies operate on a non-calendar fiscal year, Order No. 715 eliminated the burden of having to prepare two sets of audited statements by permitting public utilities using non-calendar fiscal years to file annual reports each April, and file a certified set of financial statements following the end of the fiscal year.² Companies seeking waiver of the calendar-year CPA Certification Statement must request permission to file the CPA Certification Statement based on their fiscal year information. Once the request is granted, the company must annually notify the Commission in writing at the time it files its annual report that it will continue to file the CPA Certification Statement based on fiscal year information. The CPA Certification Statement for non-calendar fiscal year companies must be filed no later than 150 days after the end of their fiscal year. This CPA Certification Statement must accompany fiscal year-end supplemental financial statements filed by non-calendar fiscal year filers.

² *Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees*, Order No. 715, FERC Stats. & Regs. ¶ 31, 277 (2008).

OTHER REPORTING MATTERS

If it is necessary to request an extension of time to file a FERC Form No. 1 or FERC Form No. 3-Q then the time period needed and reason for the extension must be specified in the extension request.

Any questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Energy Market Oversight by email at form1@ferc.gov.

Sincerely,

Jason Stanek
Chief
Market Oversight Branch 3