

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Enforcement  
Washington, DC 20426

February 29, 2016

**TO NATURAL GAS COMPANIES  
FILING FERC FORM NOS. 2 AND 3-Q**

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 No. 2) 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. 2 is **April 18, 2016**.
- The 2016 FERC Form No. 3-Q filing deadlines for Majors are: Quarter 1 – May 30, 2016; Quarter 2 – August 29, 2016; and Quarter 3 – November 29, 2016.
- The 2016 FERC Form No. 3-Q filing deadlines for Non-Majors are: Quarter 1 – June 10, 2016; Quarter 2 – September 9, 2016; and Quarter 3 – December 9, 2016.
- All software and technical questions regarding submission and access to FERC Form No. 2 and FERC Form No. 3-Q data should be directed 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).
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Energy Market Oversight at [form2@ferc.gov](mailto:form2@ferc.gov).

**WHO MUST SUBMIT FERC FORM NO. 2**

Each natural gas company, as defined by the Natural Gas Act (15 U.S.C. 717, *et seq.*) which is a major company (a natural gas company whose combined gas transported or stored for a fee exceed 50 million Dth in each of the three previous calendar years) must prepare and file with the Commission (18 C.F.R. § 260.1(b) (2014)). Newly established companies must use projected data to determine whether FERC Form No. 2 must be filed. (18 C.F.R. § 260.1(b)(3)) (2014)).

## WHEN AND HOW TO SUBMIT FERC FORM NOS. 2 AND 3-Q

Companies filing FERC Form No. 2 must file electronically by April 18, 2016. The FERC Form No. 3-Q filing deadlines are listed below.

Quarter	Filing Deadlines	Reporting Period for Year-to-Date Information
Q1	May 30, 2016	January 1 - March 31
Q2	August 29, 2016	January 1 – June 30
Q3	November 29, 2016	January 1 – September 30

The electronic submission must be created by using the FERC Form No. 2/2-A/3-Q submission software provided free of charge by the Commission at its web site: <http://www.ferc.gov/docs-filing/forms/form-2/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet. Paper copies are not accepted.

### FERC FORM NOS. 2 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 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 filing for the first time 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, 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 form submission software. The point-of-contact email 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 or quarterly filings unless there is a change in the entity such as a merger or acquisition.

### RESUBMISSIONS OF FERC FORM NOS. 2 OR 3-Q FILINGS

Resubmit any revised FERC Form Nos. 2 or 3-Q data using the form 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 for 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 by May 18 of the following calendar year. Natural gas companies 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. § 158.11 (2012)). 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 rather than filing a hard copy. Information on how to use the eFiling system are on the Commission's website at: <http://www.ferc.gov/docsfiling/efiling/user-guide.pdf>. When asked for a docket number, enter ZZ13 and then select the first option "CPA Certification." For further assistance using the eFiling system please contact the eFiling Help Desk at 202-502-8258 or send your question to [efiling@ferc.gov](mailto:efiling@ferc.gov). Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Energy Market Oversight at [form2@ferc.gov](mailto:form2@ferc.gov).

Sincerely,  
Christopher Ellsworth  
Chief  
Market Oversight Branch 4