

## § 154.308

## 18 CFR Ch. I (4–1–14 Edition)

### § 154.308 Representation of chief accounting officer.

The filing must include a statement executed by the chief accounting officer or other authorized accounting representative of the filing company representing that the cost statements, supporting data, and workpapers, that purport to reflect the books of the company do, in fact, set forth the results shown by such books.

### § 154.309 Incremental expansions.

(a) For every expansion for which incremental rates are charged, the company must provide a summary with applicable cross-references to §154.312 and §154.313, of the costs and revenues associated with the expansion, until the Commission authorizes the costs of the incremental facilities to be rolled-in to the pipeline's rates. For every expansion that has an at-risk provision in the certificate authorization, the costs and revenues associated with the facility must be shown in summary format with applicable cross-references to §154.312 and §154.313, until the Commission removes the at-risk condition.

(b) The summary statements must provide the formulae and explain the bases used in the allocation of common costs to each incremental facility.

### § 154.310 Zones.

If the company maintains records of costs by zone, and proposes a zone rate methodology based on these costs, the statements and schedules in §154.312 and §154.313 must reflect costs detailed by zone.

### § 154.311 Updating of statements.

(a) Certain statements and schedules in §154.312, that include test period data, must be updated with actual data by month and must be resubmitted in the same format and with consecutive monthly totals for each month of the adjustment period with a single set of updates encompassing a 12-month period. The updated statements or schedules must be filed 45 days after the end of the test period. The updated filing must be provided to parties specifically requesting them. The updated filing must reference the associated docket number and must be filed in the same

format, form, and number as the original filing.

(b) The statements and schedules in §154.312 to be updated are: Statements C, D and H-4; Schedules B-1, B-2, C-3, D-2, E-2, E-4, G-1, G-4, G-5, G-6, H-1 (1)(a), H-1 (1)(b), H-1 (1)(c), H-1 (2)(a) through H-1 (2)(k), H-2 (1), H-3 (3), I-4, and I-6.

(c) This requirement to file updates may be extended by the Secretary pursuant to §375.302 of this chapter.

[Order 582-A, 61 FR 9629, Mar. 11, 1996]

### § 154.312 Composition of Statements.

(a) *Statement A. Cost-of-service Summary.* Summarize the overall gas utility cost-of-service: operation and maintenance expenses, depreciation, taxes, credits to cost-of-service, and return as developed in other statements and schedules.

(b) *Statement B. Rate Base and Return Summary.* Summarize the overall gas utility rate base shown in Statements C, D, E, and Schedules B-1 and B-2. Show the application of the claimed rate of return to the overall rate base.

(1) *Schedule B-1. Accumulated Deferred Income Taxes* (Account Nos. 190, 282, and 283). Show monthly book balances of accumulated deferred income taxes for each of the 12 months during the base period. List all items for which the accumulated deferred income taxes are calculated. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance. Separately identify the individual components and the amounts in these accounts that the company seeks to include in its rate base.

(2) *Schedule B-2. Regulatory Asset and Liability.* If the pipeline seeks recovery of such balances in rate base, show monthly book balances of regulatory assets (Account 182.3) and liabilities (Account 254) for each of the 12 months during the base period. In adjoining columns, show additions and reductions for the adjustment period balance and the total adjusted balance.