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18 CFR Parts 141, 260, 357 and 375

Quarterly Financial Reporting and Revisions to the Annual Reports; Proposed Rule

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

18 CFR Parts 141, 260, 357 and 375

[Docket No. RM03–8–000]

Quarterly Financial Reporting and Revisions to the Annual Reports

June 26, 2003.

AGENCY: Federal Energy Regulatory Commission.

ACTION: Notice of proposed rulemaking.

SUMMARY: The Federal Energy Regulatory Commission proposes to revise its regulations by establishing quarterly financial reporting requirements for jurisdictional public utilities, licensees, natural gas and oil pipeline companies. Additionally, the Commission proposes to make certain changes to the existing FERC Annual Reports to improve the quality of financial information filed with the Commission and to provide consistency in the reporting of financial information for all periods.

The Commission proposes to add two quarterly financial report forms: FERC Form No. 3–Q, Quarterly Financial Report of Electric Companies, Licensees, and Natural Gas Companies, and FERC Form No. 6–Q, Quarterly Financial Report of Oil Pipeline Companies. These two new reports will collect financial and certain financial related information from jurisdictional entities on a more frequent basis.

The Commission also proposes to update FERC Annual Report Forms 1, 1–F, 2, 2–A, and 6. The updates include the reporting of fourth quarter financial data, adding a management discussion and analysis schedule, allowing the submission of the CPA certification electronically, updating the officer's certification, and accelerating the filing dates.

The Commission has determined that dependable, affordable, competitive wholesale energy markets require an adequate infrastructure, balanced market rules, and vigilant oversight. This rulemaking helps in achieving the goal of vigilant oversight by providing the Commission with more timely, relevant, reliable and understandable financial information from major participants in the energy market. This proposed rule provides the needed transparency of financial information from FERC-jurisdictional entities at a level of detail that is not obtainable from other sources. This proposed rule will allow the Commission, as well as customers, investors, and others to identify and evaluate financial trends and emerging issues facing the energy industry. More frequent financial reporting will aid the Commission in assessing the economic consequences of transactions and events on jurisdictional entities, measuring the effects of regulatory initiatives, evaluating the adequacy of existing traditional cost-based rates and aid in the development of needed changes to existing regulatory initiatives.

Finally, Congress recognized the importance of financial transparency and better financial disclosures resulting in the passage of the Sarbanes-Oxley Act of 2002 which requires public companies to disclose financial information on a rapid and current basis. The Commission therefore proposes to accelerate the filing dates of its FERC Annual Reports, and revise its officer's certification statement contained in these reports consistent with the Sarbanes-Oxley Act of 2002.

DATES: Comments are due August 6, 2003.

ADDRESSES: Comments may be filed electronically via the eFiling link on the Commission's Web site at *http://www.ferc.gov*. Commenters unable to file comments electronically must send an original and 14 copies of their comments to: Federal Energy Regulatory Commission, Office of the Secretary, 888 First Street, NE., Washington, DC 20426. Refer to the Comment Procedures section of the preamble for additional information on how to file comments.

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I. Introduction

1. In this notice of proposed rulemaking (NOPR), the Federal Energy Regulatory Commission (Commission) proposes to amend its financial reporting requirements for public utilities and licensees,[1] natural gas companies,[2] and oil pipeline companies.[3] The Commission proposes to require quarterly reporting of financial and certain financial related information from jurisdictional entities that are subject to the Commission's Uniform Systems of Accounts and file FERC Annual Report Forms 1, 1–F, 2, 2–A or 6.[4]

2. The persons and entities subject to the Federal Power, Natural Gas and Interstate Commerce Acts are engaged in the production of electricity, its transmission to ultimate customers, and the transportation and storage of natural

[1] Part 141 Statements and Reports (Schedules). 18 CFR part 141.

[2] Part 260 Statements and Reports (Schedules). 18 CFR part 260.

[3] Part 357 Annual Special or Periodic Reports: Carriers Subject to part 1 of the Interstate Commerce Act. 18 CFR part 357.

[4] FERC Form No. 1, Annual Report of Major Public Utilities, Licensees and Others; FERC Form No. 1–F, Annual Report of Nonmajor Public Utilities and Licensees; FERC Form No. 2, Annual Report of Major Natural Gas Companies; FERC Form No. 2–A, Annual Report of Nonmajor Natural Gas Companies and Form No. 6, Annual Report of Oil Pipeline Companies.

gas and petroleum products. Congress granted the Commission authority under these Acts to prescribe periodic financial and non-financial reporting pursuant to sections 4, 304 and 309 of the Federal Power Act, sections 10(a) and 16 of the Natural Gas Act, and section 20 of the Interstate Commerce Act.[5] The Commission has implemented its long standing statutory authority to collect financial information by requiring electric, natural gas and oil pipeline companies to submit financial statements only on an annual basis, and until recently, in a paper format.

3. However, the information and market demands of the 21st century require that the Commission, as well as other users of financial data, receive timely, relevant and reliable information to make informed decisions about matters affecting the energy industry. Quarterly financial reporting will aid the Commission in assessing the economic consequences of transactions and events on jurisdictional entities, measuring the effects of regulatory initiatives, evaluating the adequacy of existing traditional cost-based rates and aid in the development of needed changes to existing regulatory initiatives. Financial statements are a primary source of this critical information.

4. Financial accounting information provides needed information concerning a company's past performance and its future prospects. The need for current and better disclosures drives the increasing demand for timely financial information. These needs have never been more evident. Enron and other widely reported financial accounting scandals have shaken public and investor confidence in the U.S. financial reporting system generally, and in our capital and energy markets. This crisis in confidence, unless reversed, will continue to compromise the energy industry's financial health and inhibit investments in critical energy infrastructure.

5. During the past year, the Commission has listened to Wall Street, representatives of investment and commercial banks, financial analysts, credit rating agencies, accounting standard setting bodies, and preparers of financial statements including the Chief Credit Risk Officers which represents companies that account for approximately half of the power and natural gas transactions in the United States. These groups delivered many messages, but all agreed that accounting transparency and better disclosure requirements are essential for the functioning of efficient markets and strengthening investor confidence. Rapid and current dissemination of financial information is essential to the efficient functioning of capital markets and strengthening investor confidence is crucial in a highly capital intensive energy industry that needs to attract funds in the market place to improve and expand the necessary infrastructure.

6. Congress recognized the importance of financial transparency and passed the Sarbanes-Oxley Act of 2002 which ordered public companies to disclose financial information on a rapid and current basis.[6] Additionally, this legislation requires executive officers to review and certify that the financial statements do not contain any untrue statement of material fact, are not misleading, and fairly represent the financial condition of the company. As a result of this legislation the United States Securities and Exchange Commission (SEC) has issued numerous regulations to implement this legislation including the acceleration of filing requirements for publicly held companies, and a new officer's certification statement attesting to the reliability of the information presented in the financial statements.

7. In order to improve transparency of the financial information related to FERC jurisdictional entities in a parallel fashion, the Commission is proposing to require financial reporting for FERC purposes on a quarterly basis. The proposed action taken today will allow the Commission, as well as other users, to identify and evaluate financial trends and emerging issues facing the energy industry. More frequent financial reporting will give the Commission and the public another tool to improve decision making. It will aid the Commission in assessing the economic consequences of transactions and events on jurisdictional entities, measuring the effects of regulatory initiatives, evaluating the adequacy of existing traditional cost-based rates and aid in the development of needed changes to existing regulatory initiatives.

8. We conclude that the benefits obtained from jurisdictional entities reporting financial information on a quarterly basis far outweigh any additional burden. The benefits to the Commission, as well as the public, of greater transparency and understandability of financial statements far outweigh the costs to an individual company. In fact, we find that the burden should be minimal. It is standard practice for companies to compile and summarize accounting transactions on a monthly basis, or even more frequently depending on the operational need for selected data. Thus, the information needed to compile quarterly financial statements is readily available.

9. Currently, the public can access financial information through the Commission's FERRIS system or by using Commission-developed software. To improve access to FERC-held financial information, we will make it easier for users to electronically access financial information filed with this Commission. It is also our intent to collaborate with the SEC to establish new Web links between our respective Web home pages so that all users can access FERC-held financial information in a timely and efficient manner.

10. The increased transparency of financial information will be accomplished by adding the following two new quarterly financial report forms: FERC Form No. 3–Q, Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies (Form 3–Q), and FERC Form No. 6-Q, Quarterly Financial Report of Oil Pipeline Companies (Form 6–Q). The proposed quarterly reports will require companies to file with the Commission a complete set of quarterly financial statements including appropriate notes to the financial statements, a management's discussion and analysis of financial condition and results of operations (commonly referred to as an ''MD&A''), and ancillary service purchase and sales information.

11. The proposed quarterly reports will also require company officers to sign a certification statement attesting to the reliability of the filed information. Additionally, when a certified public accountant (CPA) has reviewed the quarterly report, this certification must also be filed with the Commission.

12. The Commission also proposes to update the financial reporting and disclosure requirements of the FERC Annual Reports to be consistent with the requirements contained in the quarterly reports. Jurisdictional entities will be required to include certain fourth quarter financial data in the FERC Annual Reports, including an MD&A schedule, and officers will be required to sign a certification statement attesting to the reliability of the filed information. Finally, the Commission is proposing to accelerate the filing dates for the FERC Annual Reports.

13. The Commission has determined that dependable, affordable, competitive wholesale energy markets require an

[5] *See* 16 U.S.C. 797, 825c and 825h; 15 U.S.C. 717i(a) and 717o; and 49 App. U.S.C. 1–85 (1988).

[6] Sarbanes-Oxley Act of 2002, Pub. L. No. 107–204, 116 Stat. 745–810 (2002).

adequate infrastructure, balanced market rules, and vigilant oversight.[7] This rulemaking helps in achieving the goal of vigilant oversight by providing the Commission with more timely, relevant, reliable and understandable financial information from certain participants in the energy market.

14. Quarterly reporting of financial information will provide the Commission with an important tool to help identify emerging trends and issues affecting jurisdictional entities within the energy industry. It will aid the Commission is assessing the economic consequences of transactions and events on jurisdictional entities, measuring the effects of regulatory initiatives, evaluating the adequacy of existing traditional cost-based rates and aid in the development of needed changes to existing regulatory initiatives. In conclusion, full disclosure of all material facts to the Commission, as well as, other users of financial information is necessary if competitive markets are to function efficiently. Transparent reporting of information proposed in this rulemaking will help the Commission to achieve the above objectives.

II. Background

A. General

15. The primary objective of financial reporting is to provide financial statements to the Commission that accurately measure the results of operations and the financial condition of a company. Financial statements are the foundation for understanding the financial position of a business and are used to assess a company's past, present, and future performance. One of the principle means that jurisdictional entities use to communicate financial information to the Commission is through the filing of FERC Annual Report Forms 1, 1–F, 2, 2–A and 6. Additionally, jurisdictional entities file certain registration statements individually, or as part of a consolidated group, with the SEC and issue annual reports on a consolidated basis to shareholders. These registration statements and annual reports provide information about the financial condition of the parent company and its corporate family.

16. The FERC Annual Reports filed with the Commission report on the financial condition of a company at a jurisdictional entity level, and are compiled using a standard chart of accounts contained in the Commission's Uniform Systems of Accounts.[8] The use of a uniform chart of accounts permit public utilities and licensees,[9] natural gas companies,[10] and oil pipeline companies,[11] to account for similar transactions and events in a consistent manner, and communicate those results to the Commission on a periodic basis.

17. Additionally, it helps in presenting accurately the entity's financial condition and produces comprehensive data related to the entity's financial history helping to act as a guide for future action. The uniformity provided by the Commission's chart of accounts and related accounting instructions permits comparability and financial statement analysis of data provided by jurisdictional entities. Comparability of data and financial statement analysis for a particular entity from one period to the next, or between entities within the same industry, would be difficult to achieve if each company maintained its own accounting records using dissimilar accounting methods and classifications to record similar transactions and events.

18. The benefits of a standardized and uniform accounting system however, would not be realized if the financial information once compiled were withheld from public view. To ensure that these benefits are realized, and to provide transparency of economic consequences to all affected interests, the Commission has prescribed a program of periodic financial reporting that makes financial and non-financial information publicly available to all interested parties.

B. Basic Financial Statements

19. Under existing regulations, jurisdictional entities subject to the Uniform Systems of Accounts must annually file with the Commission a complete set of financial statements, along with other selected financial and non financial data through the submission of FERC Annual Report Forms 1, 1–F, 2, 2–A, or 6.[12] The basic financial statements contained in the FERC Annual Report Forms are the Comparative Balance Sheet, the Statement of Income, the Statement of Cash Flows, the Statement of Retained Earnings, and the Statement of Accumulated Comprehensive Income and Hedging Activities.

20. The Comparative Balance Sheet's primary focus is on the financial position of the entity. This information is comprised of the entity's assets, liabilities and equity. Assets represent the valuable resources (*e.g.* probable future economic benefits) used by the entity. The liabilities (*e.g.* probable future economic sacrifices) are the obligations such as debt, accounts payable, and other amounts owed to creditors and others. The equity section of the Comparative Balance Sheet shows the other source of funds (*e.g.* common stock, preferred stock, and retained earnings) that the entity used to acquire its assets.

21. The equity section of the balance sheet is broadly divided into three sections. One section shows the amounts of equity provided by shareholders through the sale of common and preferred stock. A second part shows the amount of earnings resulting from profitable operations that have been retained by the entity commonly referred to as retained earnings. The third section of equity reflects changes in the fair value of certain assets and liabilities resulting from transactions and events from nonowner sources. For example, this section shows the changes in fair value of certain financial instruments due to changes in the market price of those instruments, and changes in the fair value of certain cash flow hedge transactions. This section of equity is generally referred to as accumulated other comprehensive income and is separately shown in the FERC Annual Report Forms in the Statement of Accumulated Comprehensive Income and Hedging Activities schedule.[13]

22. The Income Statement explains how income was earned during the period and is prepared on the accrual

[7] *See* the Commission's Strategic Plan FY 2002 through 2007, and the Chairman's March 5, 2003, testimony before the Subcommittee on Energy and Air Quality of the Commerce, United States House of Representatives, available online at *http://www.ferc.gov/*.

[8] Section 301(a) of the Federal Power Act (FPA), 16 U.S.C. 825(a), section 8 of the Natural Gas Act (NGA), 15 U.S.C. 717g and section 20 of the Interstate Commerce Act (ICA), 49 App. U.S.C. 20 (1988), authorize the Commission to prescribe rules and regulations concerning accounts, records and memoranda as necessary or appropriate for the purpose of administering the FPA, NGA, and the ICA. The Commission may prescribe a system of accounts for jurisdictional companies and, after notice and opportunity for hearing, may determine the accounts in which particular outlays and receipts will be entered, charged or credited.

[9] Part 101 Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act. 18 CFR part 101 (2003).

[10] Part 201 Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act. 18 CFR part 201 (2003).

[11] Part 352 Uniform System of Accounts Prescribed for Oil Pipeline Companies Subject to the Provisions of the Interstate Commerce Act. 18 CFR part 352 (2003).

[12] *See* 18 CFR parts 141, 260, and 357.

[13] *See* 67 FR 67692 (Nov. 6, 2002), III FERC Statutes and Regulations ¶31,134 (Oct. 10. 2002).

basis of accounting. Net income, which is essentially the difference between revenues and expenses for the period, is added to retained earnings on a periodic basis. The Income Statement's primary focus is on the entity's financial performance or profitability.

23. The Statement of Cash Flows reports the inflow and outflow of cash during the period. While the Income Statement focuses primarily on profitability, the Statement of Cash Flows primarily focuses on liquidity and solvency. Liquidity represents the ability of the entity to meet its current obligations when due, while solvency represents its ability to meet its long-term obligations. The Statement of Cash Flows provides information about a company's ability to generate cash flows in future periods, its capacity to meet obligations, its expected external financing requirements, and how successful investment and financing activities have been managed.

24. Additionally, jurisdictional entities include in the FERC Annual Report Forms a Notes to the Financial Statement schedule which provides additional explanations on the items and amounts reported in the above mentioned financial statements. The Comparative Balance Sheet, Statement of Income, the Cash Flow Statement, the Notes to the Financial Statements, and other schedules contained in the FERC Annual Reports are attested to by an officer of the company. Public utilities and licensees, and natural gas companies also file an auditor's report with the Commission certifying that the financial information contained in the FERC Annual Report Forms conform in all material respects with the requirements of Uniform Systems of Accounts and published accounting releases. In addition to collecting financial information, the FERC Annual Report Forms collect non-financial information about the operations of the entity. These reports are considered non-confidential in nature and therefore made available to the general public.

C. Relevancy of Periodic Financial Information

25. The FERC Annual Report Forms provide the Commission, as well as others, with an informative picture of the jurisdictional entities' financial condition along with other relevant data that is used by the Commission, as well as others, in making economic judgements about the entity or its industry.

26. For financial information to be useful to the Commission, as well as customers, investors and others it must be understandable, relevant, reliable, and timely. As financial reporting has evolved over the years, users of financial data have been willing to forgo some precision in reliability for the ability to obtain the information on more timely intervals, such as on a quarterly basis.

27. Quarterly financial reporting is not a new requirement for public corporations.[14] It began in 1902 when the United States Steel Corporation first published quarterly financial information and by 1910 the New York Stock Exchange added quarterly financial reporting to its listing requirements.[15] Additionally, over the decades public companies have been expanding their financial disclosures to meet the needs of the user community.

28.The trend toward more frequent and better financial disclosures has increased in reaction to highly publicized corporate scandals, business failures and the resulting losses incurred by investors and others. In 2002 Congress passed the Sarbanes-Oxley Act, the most important piece of recent legislation affecting corporate governance, financial disclosure and the practice of public accounting.[16] This act requires public companies to disclose on a rapid and current basis such additional information concerning material changes in the financial condition or operations in plain English for the protection of investors and the public. As a result of this legislation, dates for periodic reporting of financial information have been accelerated, and principle executive and financial officers must each attest to the validity of the financial and other information contained in the periodic reports, including information concerning off-balance sheet arrangements, contingent obligations and comments and other significant items.

29. While some jurisdictional entities may file similar information with the SEC, the level of detail concerning assets, liabilities, stockholder's equity along with the revenues, expenses, gains and losses is different for the Commission and the SEC. The financial statements filed with the SEC are on a consolidated, or parent company basis. The Commission notes that a majority of the jurisdictional entities that it regulates file financial information with the SEC that consolidates their assets, liabilities and profits with their parent company, or combine the regulated and unregulated operations in the reports to the SEC. While consolidation is appropriate for SEC reporting, the Commission requires more detailed information concerning the results of operations, and the financial position of each jurisdictional entity in order to meet its regulatory needs. Therefore, the Commission has required jurisdictional entities to file financial information on a jurisdictional entity level basis using a uniform system of accounts.

30. Although the Commission requires jurisdictional entities to file financial information, a general weakness in this reporting program has been the frequency with which the financial reports are required. In a rapidly changing business environment, annual reporting is simply insufficient. For financial information to be useful to the Commission it must be collected on a more timely basis. In order to improve the decision making of the Commission and other users of the information, we are proposing quarterly reporting of financial and financial related information.

31. Quarterly reporting of financial information will provide the Commission, as well as customers, investors, and others with an important tool to help identify emerging trends and issues affecting jurisdictional entities within the energy industry. It will also provide timely disclosures of the impacts that new accounting standards or changes in existing standards have on jurisdictional entities, as well as the economic effects of significant transactions, events, and circumstances.

32. Furthermore, as the Commission considers implementing new accounting standards it is important that the Commission have timely financial data so that an appropriate assessment can be made of the impact these changes have on jurisdictional entities. The use of financial analytical tools and financial statements, together with the disclosures made in the notes to the financial statements and the MD&A, and other relevant data help staff, as well as, others to assess the credit quality, liquidity, solvency, and the impact that regulatory actions and economic events will have on jurisdictional entities.

33. Quarterly reporting will permit the Commission to better understand trends and other factors that may affect an entity's liquidity position, its commitments of capital expenditures, its sources of financing, along with changes in the amount and types of

[14] *See* President's Ten-Point Plan to Improve Corporate Responsibility and Protect America's Shareholders issued on March 7, 2002. The first two points of the plan state that each investor should have quarterly access to the information needed to judge a firms financial performance, condition, and risks. Additionally, each investor should have prompt access to critical information.

[15] *See* Robert S. Kay and D. Gerald Searfoss, Handbook of Accounting and Auditing (2nd ed. 1989).

[16] *Supra* Note 6.

assets, liabilities, debt and equity used in its business.[18] Transparent accounting and more frequent financial reporting play an important role in achieving vigilant oversight of market participants. More frequent financial reporting will provide needed insight into the opportunities and risks facing the energy industry as the Commission considers and assess the affects of its regulatory initiatives. The Commission shares the view that quarterly reporting will enhance its overall decision making process by providing more timely, useful and relevant data to the decision making process. Therefore, the Commission proposes that jurisdictional entities that are subject to the Commission's Uniform System of Accounts and file a FERC Annual Report Form 1, 1–F, 2, 2–A, or 6 also file quarterly financial statements and related financial information as discussed below.

III. Discussion

A. General

34. The proposed changes will require the filing of quarterly financial statements and certain supplemental information. Additionally, the Commission proposes to update its existing FERC Annual Reports filing requirements in response to the passage of the Sarbanes-Oxley Act of 2002.[17]

B. Proposed Quarterly Financial Reports

35. The proposed changes will require certain forms currently filed annually to be filed on a quarterly basis. The Commission proposes that public utilities and licensees, and natural gas companies that file a FERC Annual Report Forms 1, 1–F, 2 or 2–A, provide quarterly financial and financial related information in the new FERC Form No. 3–Q, Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies. Additionally, the Commission proposes that oil pipeline companies that file FERC Annual Report Form No. 6 provide quarterly financial and other information in the new FERC Form No. 6–Q, Quarterly Financial Report of Oil Pipeline Companies. Although these quarterly forms are new, most of the information contained in these forms is the same information currently submitted on an annual basis. Examples of the proposed quarterly report forms are provided in Appendix A.

1. Set of Financial Statements and Other Selected Information

36. Under the proposed rule, public utilities and licensees, natural gas companies and oil pipeline companies will be required to file a set of financial statements on a quarterly basis. The financial statements will be developed using the Commission's Uniform System of Accounts and will be presented in a similar manner as those already filed with the Commission on an annual basis. The financial statements proposed to be included in the quarterly reports are the Comparative Balance Sheet, the Statement of Income and Retained Earnings, the Statement of Cash Flows, and the Statement of Other Comprehensive Income and Hedging Activities. These statements will show the activity for the current quarter as compared to the same quarter of the prior year.

37. As part of collecting a complete set of financial statements, the Commission is proposing to collect certain detailed information already collected on an annual basis. This information includes revenues and the related quantities sold or transported, the operating and maintenance expenses, selected plant cost data, and regulatory asset and liability data which has become more significant in recent years. The quarterly reports will collect information on quantities and volumes sold or transported as is currently collected in the annual reports. Public utilities and licensees will report the amount of megawatt hours sold, natural gas companies will report the amount of dekatherms transported, and oil pipeline companies will report the amount of barrels of crude oil and each kind of product delivered during the period. This data will aid the Commission in monitoring the business conditions and changing events in these industries. The supplementary schedules will also provide the Commission, as well as customers, investors, and others with valuable financial information on more a timely basis, and allow for additional transparency into the financial activities of the entity.

38. The table below summarizes the information that jurisdictional public utilities and licensees, natural gas and oil pipeline companies currently file with the Commission on an annual basis and will be filed in the proposed quarterly report forms.

	Schedules	Public utilities and licensees	Natural gas companies	Oil pipeline companies
1	Important Changes During the Period	✔	✔	✔
2	Comparative Balance Sheet	✔	✔	✔
3	Statement of Income and Retained Earnings	✔	✔	✔
4	Statement of Cash Flows	✔	✔	✔
5	Statement of Accumulated Comprehensive Income and Hedging Activities	✔	✔	✔
6	Notes to the Financial Statements	✔	✔	✔
7	Summary of Utility Plant and Accumulated Provisions for Depre., Amort. and Depletion	✔	✔	✔
8	Electric Plant in Service Not by Function	✔	(1)	(1)
9	Accumulated Provision for Depreciation	✔	✔	✔
10	Public Utility and Licensee Revenues	✔	(1)	(1)
11	Natural Gas Company Revenues	(1)	✔	(1)
12	Oil Pipeline Company Revenues	(1)	(1)	✔
13	Electric Prod., Other Power Supply Exp., and Transmission and Distribution Exp.	✔	(1)	(1)
14	Gas Production and Other Gas Supply Exp.	(1)	✔	(1)
15	Natural Gas Storage, Terminaling, Processing, Transmission and Distribution Expenses	(1)	✔	(1)
16	Oil Carrier Expenses	(1)	(1)	✔
17	Customer Accounts, Service, Sales, Administrative and General Expenses	✔	✔	(1)
18	Other Regulatory Assets	✔	✔	(1)
19	Other Regulatory Liabilities	✔	✔	(1)
20	Transmission of Electricity for Others	✔	(1)	(1)
21	Transmission of Electricity by Others	✔	(1)	(1)

[17] *Supra* note 6.

Schedules	Public utilities and licensees	Natural gas companies	Oil pipeline companies
22 Oil Barrels Delivered	(1)	(1)	✔

[1] Not applicable.

2. Management Discussion and Analysis

39. The Commission is proposing to include a new schedule to the quarterly report entitled Management's Discussion and Analysis of Financial Condition and Results of Operation (commonly referred to as the ''MD&A''). The MD&A schedule is intended to be a forward looking presentation of management's opinion regarding the probable impact of current and future events on the operations of the company. The reporting objectives of this new MD&A schedule are to disclose information necessary for the users of the financial statements to obtain an understanding of the company's financial condition and results of operation. The proposed MD&A schedule should satisfy three related objectives:

1. Provide a narrative explanation of the jurisdictional entity's financial statements that enable the Commission and other users to view the company from management's perspective;

2. Provide overall financial disclosure and provide the context within which financial statements of the jurisdictional entity should be analyzed; and

3. Provide information about the quality of, and potential variability of, a jurisdictional entity's earnings and cash flow, so the Commission, as well as other users, can ascertain the likelihood that past performance is an indicator of future performance.

40. The MD&A is an important aspect in obtaining transparency in financial reporting because it gives the users of financial information an opportunity to monitor the company through the perspective of management on both a short-term and long-term basis. The Commission acknowledges that companies currently file an MD&A with the SEC on a basis of consolidated operations. However, the Commission is proposing to require an MD&A schedule on an individual jurisdictional entity basis for both the quarterly and annual reports as further discussed below.

41. The MD&A schedule will contain a description of events where there is a known trend or uncertainty that is reasonably likely to have a material effect on a jurisdictional company's operations. Management will identify and evaluate current trends to determine the potential impact on the company's operating results and financial position. The Commission will benefit from the most relevant, useful and understandable information regarding jurisdictional companies.

42. The MD&A schedule will include disclosures as they apply to the reporting entity regarding the probable future impacts of regulatory accounting policies; revenue recognition; asset impairment, including goodwill and other intangible assets; environmental contingencies; litigation contingencies; defined benefit pension plans and other post-retirement benefit plans; cost capitalization policies; depreciation expense; decommissioning; asset retirement obligations; self insurance; unique ownership arrangements; guarantees and other assurances; leasing arrangements; related party transactions; and energy trading and other risk management.

43. This list is not intended to be an all inclusive or exhaustive inventory of significant events. Other events that could potentially positively or negatively impact its company, management must be reported under the heading of other significant events.

3. Electric Transmission Peak Loads

44. The Commission is also proposing to obtain in the quarterly and annual reports electric peak load information of the transmission system including the respondent's own use of its transmission system. This information will aid the Commission in evaluating the adequacy of existing traditional cost-based rates.

4. Corporate Officers Certification

45. In reaction to the Sarbanes-Oxley Act of 2002, the Commission is updating its corporate officer certification requirements.[18] The Corporate Officer's Certification Statement is a current requirement of the FERC Annual Reports. The Commission is including the Corporate Officer's Certification Statement as a requirement for the quarterly reports.

46. The updated certification will require that principal executive officer or officers and the principal financial officer or officers, and persons performing similar functions, to certify that each officer has reviewed the quarterly report form and the quarterly report does not contain any untrue statement of material fact, is not misleading, and fairly represents the financial condition of the company. In addition, each officer will certify that they are responsible for establishing and maintaining disclosure controls and procedures, and have designed disclosure controls and procedures to ensure that material information is made known to them. The officers will certify that they have evaluated the effectiveness of the controls and procedures within 90 days prior to the filing date. Each officer will also certify that all significant deficiencies in the design or operation of internal controls, any changes to internal controls, and any fraud were disclosed to the company's auditors and the audit committee. The proposed officer certification for public utilities and licensees, natural gas companies and oil pipeline companies reads as follows:

47. The undersigned officer(s) certifies that:

(1) I have reviewed this FERC Quarterly Financial Report.

(2) Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report.

(3) Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly represent in all material respects the financial condition, results of operations and cash flows of the respondent as of, and for the periods presented in this quarterly report.

(4) I am responsible for establishing and maintaining internal controls, and have designed such internal controls to ensure that material information relating to the respondent and its subsidiaries is made known to such officers by others within those entities, particular during the period in which the periodic reports are being presented. I have evaluated the effectiveness of the respondent's internal controls as of a date within 90 days prior to the report, and have presented in the report their conclusions about the effectiveness of

[18] Sarbanes-Oxley Act of 2002, Pub. L. No. 107–204, section 302, 116 Stat. 777 (2002). (*codified at* 15 U.S.C. 7241 (2000)).

their internal controls based on their evaluation as of that date.

(5) I have disclosed to the respondent's auditors and the audit committee of the board of directors and the audit committee of the board of directors (or persons fulfilling the equivalent function) that all significant deficiencies in the design or operation of internal controls which could adversely affect the respondent's ability to record, process, summarize and report financial data and have identified for the respondent's auditors any material weaknesses in internal controls; and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent's internal controls.

(6) I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

5. CPA Review Letter

48. At this time the Commission is not requiring that companies have the proposed quarterly report reviewed by a CPA. However, if a company chooses to have the quarterly report reviewed by a CPA, the company must submit the CPA review letter along with the quarterly report to the Commission.

49. Presently there are significant differences between a CPA ''review'' report for interim financial statements and a CPA ''audit'' report for annual financial statements. A CPA review is substantially less in scope than an audit, and the CPA does not express an opinion as to whether the quarterly financial statements present fairly the financial position of the company, or were prepared in accordance with generally accepted accounting principles (GAAP). In contrast, an audit includes selective examination of the evidence supporting the amounts and disclosures in the financial statements, and includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

50. While it is impractical to obtain an audit for interim financial statements, companies may choose to have a review performed. The Commission is of the view that the CPA review will aid in the reliability of the financial and other information contained in the quarterly report. However, since the CPA is not expressing an opinion on the financial statements presented in the quarterly report, the Commission at this time is not proposing to require companies to have a CPA perform a review of the financial statements contained in the quarterly reports. However, if the Quarterly Report Forms 3–Q and 6–Q are reviewed by a CPA, the company must submit an original CPA review letter to the Commission in accordance with the instructions contained in the quarterly report forms.

6. Who Must File and When

51. The Commission proposes that jurisdictional entities that file FERC Annual Report Forms 1, 1–F, 2, 2–A, or 6 will now be required to submit the FERC Quarterly Forms 3–Q or 6–Q. The Commission proposes the quarterly reports be filed using a phase-in approach.[19]

52. Quarterly reports will be filed 45 days after the end of the quarter for quarters ending before December 15, 2004. Quarterly reports will be filed 40 days after the end of the quarter for quarters ending after December 15, 2004 and before December 15, 2005. Quarterly reports will be filed 35 days after the end of the quarter for quarters ending after December 15, 2005, as shown in the table below:

Quarterly period covered	FERC quarterly report filing due on or before
1 Covered 1/1/2004 through 3/31/2004	May 15, 2004
2 4/1/2004 through 6/30/2004	August 14, 2004
3 7/1/2004 through 9/30/2004	November 14, 2004
4 1/1/2005 through 3/31/2005	May 10, 2005
5 4/1/2005 through 6/30/2005	August 9, 2005
6 7/1/2005 through 9/30/2005	November 9, 2005
7 Subsequent Quarters	35 days after the end of the quarter

7. Update Delegations

53. Finally, the Commission proposes to update the delegations of authority for the Chief Accountant. Under the proposed new delegations, the Chief Accountant will accept delegated authority for accepting the filing of the quarterly report forms when the filing is in compliance with the Commission orders or decisions, or issue a deficiency letter when the filing fails to comply with applicable statutory requirements. Additionally, the proposed delegation will allow the Chief Accountant to deny or grant requests for waiver of the accounting or reporting requirements.

C. Proposed Changes to the FERC Annual Report Forms

54. In addition to adding quarterly reporting requirements, the Commission proposes to update its annual reporting and disclosure requirements by making conforming changes to certain schedules in the FERC Annual Reports so that the information is better aligned with the information collected in the quarterly reports.

55. The Commission also proposes to add a new schedule to the FERC Form 1 and 1–F to collect financial information on the amount of ancillary services purchased and sold during the year, update the corporate officer's certification, accelerate the submission dates of the FERC Annual Reports, allow the CPA certification to be filed electronically, update the statistical classifications used by public utilities and licensees to report transmission transactions, and other minor reporting changes.

1. Fourth Quarter Financial Information

56. The Commission is proposing to make certain revisions to the FERC Annual Reports to report fourth quarter financial data. The Commission proposes to break out fourth quarter data in the income statements contained in the FERC Annual Report Forms 1, 1–F, 2, 2–A, and 6. This data will include the addition of two columns to the Statement of Income for the Year. One column will include fourth quarter data for the current year, and the second column will include fourth quarter data from the prior year. This information will be useful to the Commission for comparative purposes.

57. Currently, the Statement of Cash Flows is presented on a comparative basis only in the FERC Annual Report Forms 2, 2–A and 6. The Commission is proposing to revise the FERC Annual Report Forms 1 and 1–F to include a comparative Statement of Cash Flows to report current year and prior year activity.

58. In addition, the Commission is proposing to report derivative assets and liabilities as current or long-term asset and liabilities on the Comparative Balance Sheet.

[19] Sarbanes-Oxley Act of 2002, Pub. L. No. 107–204, § 409, 116 Stat. 791 (2002) requires that companies disclose material changes in financial condition and operations on a rapid and current basis. In response, the SEC has established a phase-in approach for accelerating the filing of SEC forms. The Commission proposes an identical phase-in approach for the filing of FERC Quarterly Forms and accelerating the filing of the FERC Annual Report Forms.

2. New Ancillary Service Schedule

59. The Commission proposes to add a new schedule to the FERC Annual Report Forms 1 and 1–F to collect information on the amount of ancillary services purchased and sold during the year. Under Order No. 888, ancillary services are now offered as part of open access transmission tariffs. These services and related amounts have been reported in an inconsistent manner in the annual reports. Therefore the proposed change would add a new schedule to report the services by the six types of ancillary services described in Order No. 888.[20] Appendix B contains a sample of the proposed new schedule to collect financial data related to ancillary services and the related instructions.

3. Update Corporate Officer Certification

60. In response to the Sarbanes-Oxley Act of 2002, the Commission is updating its corporate officer certification requirements.[21] The Corporate Officer Certification Statement is not a new requirement. The Commission is simply updating the current statement to reflect the current economic environment. The corporate officer certification will contain the same representations as the one previously discussed for the proposed quarterly reports.

4. Acceleration of Annual Report Form Submission

61. The Commission proposes to accelerate the filing date for FERC Annual Report Forms 1, 1–F, 2, 2–A, and 6.[22] Using a phase-in approach, the Commission proposes that all FERC Annual Report Forms be filed within 75 days for the year ending on December 31, 2003. Additionally, the Commission proposes that all FERC Annual Report Forms be filed within 60 days for the year ending December 31, 2004, and each subsequent year as shown in the table below:

Calendar year ending	FERC annual report filing due on or before
1 December 31, 2003	March 17, 2004
2 December 31, 2004	March 1, 2005
3 Each Year Thereafter	March 1

[20] *See* FERC Stats. & Regs., Regulations Preambles January 1991–1996, ¶ 31,036 (1996). *See also* Proforma OATT in Order No. 888, Schedules 1–8 and Attachment F.

[21] *Supra* note 6.

[22] *Supra* note 6.

5. Changes to the CPA Certification Requirements

62. The Commission proposes to accelerate filing dates of the current annual CPA Certification Statement and permit it to be filed electronically. Under the existing Commission requirements, jurisdictional public utilities, licensees and natural gas companies may file their CPA certification letter 30 days after submission of the FERC Annual Report. As part of the acceleration of the FERC Annual Report Forms the Commission is also proposing to accelerate the filing date of the annual CPA Certification Statement. The Commission proposes that the CPA certification be filed electronically on the same date as the FERC Annual Report. The CPA Certification Statement provides the users of the annual financial statements with additional support increasing the reliability of the financial and other information contained in the form. Electronic filing of the CPA certification will reduce the cost of submitting and maintaining the paper document, and improve the accessibility of the document. Finally, for those companies that continue to file a paper CPA Certification Statement, the Commission proposes to accelerate the filing date of the paper CPA Certification Statement from 30 days to 7 days after the FERC Annual Reports are filed.

6. Miscellaneous

63. Finally, as part of the revisions to the FERC Annual Report Forms 1 and 1–F, the Commission proposes to update the statistical classifications billings resulting from the use of the transmission system by others, and the use of the system for others to reflect open access established by Order No. 888. The revised statistical classifications are as follows:

FNS-for Firm Network Transmission Service for Self. ''Firm'' means service that cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. ''Network Transmission Service'' is transmission service as described in Order No. 888 and the Open Access Transmission Tariff.''Self'' means the respondent. FNO-Firm Network Service for Others. ''Firm'' means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. ''Network Service'' is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP-for Long-Term Firm Point-to-Point Transmission Reservations. ''Long-term'' means 1 year or longer. ''Firm'' means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions, and ''Point-to-point Transmission Reservations'' are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF-for Other Long-Term Firm Transmission Service. ''Long-term'' means 1 year or longer. This is service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. ''Firm'' means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contracts.

SFP-for Short-Term Firm Point-to-Point Transmission Reservations. This proposed classification is used for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than 1 year.

NF-for Non-Firm Transmission Service, where ''Non-firm'' means service that cannot be interrupted for economic reasons or reliability reasons.

OS-for Other Transmission Service, where ''Firm'' means service that cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

AD-for Out-of-Period Adjustments. Use this code for any accounting adjustments or ''true-ups'' for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

IV. Regulatory Flexibility Act Statement

64. The Regulatory Flexibility Act (RFA) requires agencies to prepare certain statements, descriptions, and analyses of proposed rules that will have a significant economic impact on a substantial number of small entities.[23] The Commission is not required to make such analyses if a rule would not have such an effect.

65. The Commission concludes that this rule would not have such an impact on small entities. Most filing companies regulated by the Commission do not fall within the RFA's definition of a small

[23] 5 U.S.C. 601–612.

entity.[24] As previously mentioned, the Commission concludes that this reporting would not be a significant burden to industry since the information is already being captured by their accounting systems and generally being reported to shareholders and others at a company, or at a consolidated business level. However, if the reporting requirements represent an undue burden on small businesses, the entity affected may seek a waiver of the disclosure requirements from the Commission.

V. Environmental Analysis

66. The Commission is required to prepare an Environmental Assessment or an Environmental Impact Statement for any action that may have a significant adverse effect on the human environment.[25] No environmental consideration is raised by the promulgation of a rule that is procedural or does not substantially change the effect of legislation or regulations being amended.[26] The proposed rule updates the Parts 141, 260, 357 and 375 of the Commission's regulations, and does not substantially change the effect of the underlying legislation or the regulations being revised or eliminated. Accordingly, no environmental consideration is necessary.

VI. Information Collection Statement

67. The following collections of information contained in this proposed rule have been submitted to the Office of Management and Budget (OMB) for review under § 3507(d) of the Paperwork Reduction Act of 1995, 44 U.S.C. 3507(d). Comments are solicited on the Commission's need for this information, whether the information will have practical utility, the accuracy of provided burden estimates, ways to enhance the quality, utility, and clarity of the information to be collected, and any suggested methods for minimizing respondent's burden, including the use of automated information techniques.

Estimated Annual Burden

68. The Commission estimates that on average it will take respondents 24 hours to comply with the proposed requirements. This will result in total hours for the following collections of information:

Data collection form (a)	Number of respondents (b)	Number of hours (c)	Filing periods (d)	Total annual hours (e)=(b)×(c)×(d)
1 FERC Form 3–Q	331	24	3	23,832.0
2 FERC Form 6–Q	159	24	3	11,448.0
3 FERC Form 1	216	1	1	216.0
4 FERC Form 17–F	26	1	1	26.0
5 FERC Form 2	57	½	1	28.5
6 FERC Form 2–A	53	½	1	26.5
7 FERC Form 6	159	½	1	79.5
8 Totals				35,656.5

Total Annual Hours for Collection

(Reporting + Recordkeeping, (if appropriate)) = 35,656.5 hours.

* This estimate is based on an average of 24 hours per respondent for recordkeeping purposes.

69. OMB's regulations require it to approve certain information collection requirements imposed by agency rule. The Commission is submitting notification of this proposed rule to OMB.[27]

Title:

FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees, and Others;

FERC Form No. 1–F, Annual Report for Non-Major Public Utilities and Licensees;

FERC Form No. 2, Annual Report for Major Natural Gas Companies;

FERC Form No. 2–A, Annual Report for Non-Major Natural Gas Companies;

FERC Form No. 3–Q, Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies;

FERC Form No. 6, Annual Report for Oil Pipeline Companies;

FERC Form No. 6–Q, Quarterly Financial Report of Oil Pipeline Companies.

Action: Proposed Collections.

OMB Control No.: To be determined.

Respondents: Business or other for profit.

Frequency of Responses: Quarterly.

Necessity of the Information: The proposed rule would revise the Commission's reporting requirements to improve financial transparency for jurisdictional companies. Transparent reporting of financial information and better financial disclosures proposed in this rule will help the Commission identify emerging trends and issues affecting energy companies, and thus provide more vigilant oversight of the regulated companies. The improved transparency brought about by more frequent financial reporting will help restore investor confidence in the energy industry.

70. Quarterly reporting of financial information will provide the Commission with an important tool to timely identify issues affecting jurisdictional entities within the energy industry. It will aid the Commission in assessing the economic consequences of transactions and events on jurisdictional entities, measuring the effects of regulatory initiatives, evaluating the adequacy of existing traditional cost-based rates, and aid in the development of needed changes to existing regulatory initiatives.

71. Although the Commission currently requires jurisdictional entities to file financial information on an annual basis, a general weakness in this reporting program has been the frequency with which these reports are required. In a rapidly changing business environment, annual reporting is simply insufficient. For financial information to be useful to the Commission it must be collected on a more timely basis.

72. *Internal Review:* The Commission has reviewed the requirements pertaining to the Uniform Systems of Accounts and to the financial reports it prescribes and determined the proposed revisions are necessary to obtain more timely, relevant, reliable and understandable financial information from major participants in the energy market. More frequent reporting of financial information will provide the

[24] 5 U.S.C. 601(3), citing to section 3 of the Small Business Act, 15 U.S.C. 632. Section 3 of the Small Business Act defines a ''small-business concern'' as a business which is independently owned and operated and which is not dominant in its field of operation.

[25] Order No. 486, Regulations Implementing the National Environmental Policy Act, 52 FR 47897 (Dec. 17, 1987), FERC Stats. & Regs. Preambles 1986–1990 ¶ 30,783 (1987).

[26] 18 CFR 380.4(a)(2)(ii).

[27] 5 CFR 1320.11.

Commission and the investing public with an important tool to help identify emerging trends, business conditions, and issues affecting jurisdictional entities within the energy industry. The Commission has assured itself, by means of internal review, that there is specific, objective support for the burden estimates associated with the information requirements.

73. Interested persons may obtain information on the reporting requirements by contacting the following: Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426, (Attention: Michael Miller, Office of the Executive Director, Phone: (202) 502–8415, fax: (202) 208–2425, e-mail: *michael.miller@ferc.gov*)

74. For submitting comments concerning the collections of information and the associated burden estimate(s), please send your comments to the contact listed above and to the Office of Management and Budget, Office of Information and Regulatory Affairs, 725 17th Street, NW., Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission, phone (202) 395–7318, fax: (202) 395–7285).

VII. Comment Procedures

75. The Commission invites all interested persons to submit comments on the matters and issues proposed in this notice to be adopted, including any related matters or alternative proposals that commenters may wish to discuss. Comments are due August 6, 2003. Comments must refer to Docket No. RM03–8–000, and must include the commenter's name, the organization they represent, if applicable, and their address in the comments. Comments may be filed either in electronic or paper format.

76. Comments may be filed electronically via the eFiling link on the Commission's Web site at *http://www.ferc.gov*. The Commission accepts most standard word processing formats and commenters may attach additional files with supporting information in certain other file formats. Commenters filing electronically do not need to make a paper filing. Commenters that are not able to file comments electronically must send an original and 14 copies of their comments to: Federal Energy Regulatory Commission, Office of the Secretary, 888 First Street NE., Washington, DC 20426.

77. All comments will be placed in the Commission's public files and may be viewed, printed, or downloaded remotely as described in the Document Availability section below. Commenters on this proposal are not required to serve copies of their comments on other commenters.

VIII. Document Availability

78. In addition to publishing the full text of this document in the **Federal Register**, the Commission provides all interested persons an opportunity to view and/or print the contents of this document via the Internet on the Commission's Web site at *http://www.ferc.gov* and in FERC's Public Reference Room during normal business hours (8:30 a.m. to 5 p.m. Eastern time) at 888 First Street, NE., Room 2A, Washington, DC 20426.

79. From FERC's Home page on the Internet, this information is available in the Federal Energy Regulatory Records Information System (FERRIS). The full text of this document is available on FERRIS in PDF and WordPerfect format for viewing, printing, and/or downloading. To access this document in FERRIS, type the docket number excluding the last three digits of this document in the docket number field.

80. User assistance is available for FERRIS and the FERC's Web site during normal business hours by contacting FERC Online Support by e-mail at *FERCOnlineSupport@ferc.gov* or by telephone at 866–208–3676 (toll free), or for TTY, contact (202) 502–8659.

List of Subjects

18 CFR Part 141

Electric power, Reporting and recordkeeping requirements.

18 CFR Part 260

Natural gas, Reporting and recordkeeping requirements.

18 CFR Part 357

Pipelines, Reporting and recordkeeping requirements, Uniform System of Accounts.

18 CFR Part 375

Authority delegations (Government agencies).

By direction of the Commission.

Magalie R. Salas,

Secretary.

In consideration of the foregoing, the Commission proposes to amend parts 141, 260, 357 and 375, Chapter I, Title 18, *Code of Federal Regulations,* as follows:

PART 141—STATEMENTS AND REPORTS (SCHEDULES)

1. The authority citation for part 141 continues to read as follows:

Authority: 15 U.S.C. 79; 16 U.S.C. 791a–828c, 2601–2645; 31 U.S.C. 9701; 42 U.S.C. 7101–7352.

2. In § 141.1, paragraph (b)(2) is revised to read as follows:

§ 141.1 FERC Form No. 1, Annual report of Major electric utilities, licensees, and others.

* * * * *

(b) *Filing requirements.* * * *

(2) *When to file and what to file:* This report shall be filed as follows:

(i) The annual report for the year ending December 31, 2003, will be filed on March 17, 2004.

(ii) The annual report for the year ending December 31, 2004, will be filed on March 1, 2005.

(iii) The annual report for each year thereafter will be filed on March 1 of the subsequent year.

(iv) This report must be filed with the Federal Energy Regulatory Commission as prescribed in § 385.2011 of this chapter and as indicated in the General Instructions set out in this form, and must be properly completed and verified. Filing on electronic media pursuant to § 385.2011 of this chapter is required.

3. In § 141.2, paragraph (b)(2) is revised as follows:

§ 141.2 FERC Form No. 1–F, Annual report for Nonmajor public utilities and licensees.

* * * * *

(b) *Filing requirements.* * * *

(2) *When to file:* This report shall be filed as follows:

(i) The annual report for the year ending December 31, 2003, will be filed on March 17, 2004.

(ii) The annual report for the year ending December 31, 2004, will be filed on March 1, 2005.

(iii) The annual report for each year thereafter will be filed on March 1 of the subsequent year.

4. Section 141.400 is added to read as follows:

§ 141.400 FERC Form No. 3–Q, Quarterly financial report of electric utilities, licensees, and natural gas companies.

(a) *Prescription.* The Form of Quarterly Report of electric utilities, licensees, and natural gas companies, designated herein as FERC Form No. 3–Q, is prescribed for the reporting quarter ending March 31, 2004, and each quarter thereafter.

(b) *Filing requirements.* (1) *Who must file*—(i) *Generally* Each 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 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, whether or not the jurisdiction of the Commission is otherwise involved, shall prepare and file with the Commission FERC Form 3–Q pursuant to the General Instructions set out in that form.

(ii) *Exceptions.* This report form is not prescribed for any agency, authority or instrumentality of the United States, nor is it prescribed for municipalities as defined in section 3 of the Federal Power Act; (*i.e.*, a city, county, irrigation district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power).

(2) *When to file and what to file.* This quarterly report form must be filed as follows:

(i) The quarterly report for the period January 1 through March 31, 2004, must be filed on or before May 15, 2004.

(ii) The quarterly report for the period April 1 through June 30, 2004, must be filed on or before August 14, 2004.

(iii) The quarterly report for the period July 1 through September 30, 2004, must be filed on or before November 14, 2004.

(iv) The quarterly report for the period January 1 through March 31, 2005, must be filed on or before May 10, 2005.

(v) The quarterly report for the period April 1, 2005 through June 30, 2005, must be filed on or before August 9, 2005.

(vi) The quarterly report for the period July 1, 2005 through September 30, 2005, must be filed on or before November 9, 2005.

(vii) The quarterly report for the period January 1 through March 31, 2006, must be filled on or before May 5, 2006.

(viii) Subsequent quarterly reports must be filed within 35 days from the end of the reporting quarter.

(ix) This report must be filed as prescribed in § 385.2011 of this chapter and as indicated in the general instructions set out in the quarterly report form, and must be properly completed and verified. Filing on electronic media pursuant to § 385.2011 of this chapter will be required commencing with the reporting quarter ending March 31, 2004, due on or before May 15, 2004.

PART 260—STATEMENTS AND REPORTS (SCHEDULES)

5. The authority citation for part 260 continues to read as follows:

Authority: 15 U.S.C. 717–717w, 3301–3432; 42 U.S.C. 7101–7352.

6. In § 260.1, paragraph (b) is revised as follows:

§ 260.1 FERC Form No. 2, Annual report for Major natural gas companies.

* * * * *

(b) *Filing requirements.* 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 calender years) must prepare and file with the Commission, as follows:

(1) The annual report for the year ending December 31, 2003 will be filed on March 17, 2004.

(2) The annual report for the year ending December 31, 2004 will be filed on March 1, 2005.

(3) The annual report for each year thereafter will be filed on March 1 of the subsequent year.

(4) Newly established entities must use projected data to determine whether FERC Form No. 2 must be filed.

(5) The form must be filed in electronic format only, as indicated in the general instructions set out in that form. The format for the electronic filing can be obtained at the Federal Energy Regulatory Commission, Division of Information Services, Public Reference and Files Maintenance Branch, Washington, DC 20426. One copy of the report must be retained by the respondent in its files.

7. In § 260.2, paragraph (b) is revised to read as follows:

§ 260.2 FERC Form No. 2–A, Annual reports for Nonmajor natural gas companies.

* * * * *

(b) *Filing requirements:* Each natural gas company, as defined by the Natural Gas Act, not meeting the filing threshold for FERC Form No. 2, but having total gas sales or volume transactions exceeding 200,000 Dth in each of the three previous calendar years, must prepare and file with the Commission as follows:

(1) The annual report for the year ending December 31, 2003, will be filed on March 17, 2004.

(2) The annual report for the year ending December 31, 2004, will be filed on March 1, 2005.

(3) The annual report for each year thereafter will be filed on March 1 of the subsequent year.

(4) Newly established entities must use projected data to determine whether FERC Form No. 2–A must be filed.

(5) This report must be filed as prescribed in § 385.2011 of this chapter and as indicated in the general instructions set out in the quarterly report form, and must be properly completed and verified. Filing on electronic media pursuant to § 385.2011 of this chapter will be required commencing with the reporting quarter ending March 31, 2004, due on or before May 15, 2004. One copy of the report must be retained by the respondent in its files.

8. Section 260.300 is added to read as follows:

§ 260.300 FERC Form No. 3–Q, Quarterly financial report of electric utilities, licensees, and natural gas companies.

(a) *Prescription.* The Form of Quarterly Report of electric utilities, licensees, and natural gas companies, designated herein as FERC Form No. 3–Q, is prescribed for the reporting quarter ending March 31, 2004, and each quarter thereafter.

(b) *Filing requirements.* (1) *Who must file.* Each natural gas company, (as defined in the Natural Gas Act (15 U.S.C. 717, *et seq.*) must prepare and file with the Commission a FERC Form No. 3–Q.

(2) *When to file and what to file.* This quarterly report form must be filed as follows:

(i) The quarterly report for the period January 1 through March 31, 2004, must be filed on or before May 15, 2004.

(ii) The quarterly report for the period April 1 through June 30, 2004, must be filed on or before August 14, 2004.

(iii) The quarterly report for the period July 1 through September 30, 2004, must be filed on or before November 14, 2004.

(iv) The quarterly report for the period January 1 through March 31, 2005, must be filed on or before May 10, 2005.

(v) The quarterly report for the period April 1, 2005 through June 30, 2005, must be filed on or before August 9, 2005.

(vi) The quarterly report for the period July 1, 2005 through September 30, 2005, must be filed on or before November 9, 2005.

(vii) The quarterly report for the period January 1 through March 31, 2006, must be filed on or before May 5, 2006.

(viii) Subsequent quarterly reports must be filed within 35 days from the end of the reporting quarter.

(ix) This report must be filed as prescribed in § 385.2011 of this chapter and as indicated in the general instructions set out in the quarterly report form, and must be properly completed and verified. Filing on

electronic media pursuant to § 385.2011 of this chapter will be required commencing with the reporting quarter ending March 31, 2004, due on or before May 15, 2004. One copy of the report must be retained by the respondent in its files.

PART 357—ANNUAL SPECIAL OR PERIODIC REPORTS: CARRIERS SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

9. The authority citation for part 357 continues to read as follows:

Authority: 42 U.S.C. 7101–7352; 49 U.S.C. 60502; 49 App. U.S.C. 1–85 (1988).

10. In § 357.2, paragraph (b) is revised as follows:

§ 357.2 FERC Form No. 6, Annual report of oil pipeline companies.

* * * * *

(b) *When to file:* This report shall be filed as follows:

(1) The annual report for the year ending December 31, 2003, will be filed on March 17, 2004.

(2) The annual report for the year ending December 31, 2004, will be filed on March 1, 2005.

(3) The annual report for each year thereafter will be filed on March 1 of the subsequent year.

* * * * *

11. Section 357.4 is added to read as follows:

§ 357.4 FERC Form No. 6–Q, Quarterly Report of Oil Pipeline Companies.

(a) *Prescription.* The Form of Quarterly Report of oil pipeline companies, designated herein as FERC Form No. 6–Q, is prescribed for the reporting quarter ending March 31, 2004, and each quarter thereafter.

(b) *Filing requirements.* (1) *Who must file.* Each oil pipeline company, subject to the provisions of section 20 of the Interstate Commerce Act must prepare and file with the Commission a FERC Form No. 6–Q.

(2) *When to file and what to file.* This quarterly report form must be filed as follows:

(i) The quarterly report for the period January 1 through March 31, 2004, must be filed on or before May 15, 2004.

(ii) The quarterly report for the period April 1 through June 30, 2004, must be filed on or before August 14, 2004.

(iii) The quarterly report for the period July 1 through September 30, 2004, must be filed on or before November 14, 2004.

(iv) The quarterly report for the period January 1 through March 31, 2005, must be filed on or before May 10, 2005.

(v) The quarterly report for the period April 1, 2005 through June 30, 2005, must be filed on or before August 9, 2005.

(vi) The quarterly report for the period July 1, 2005 through September 30, 2005, must be filed on or before November 9, 2005.

(vii) The quarterly report for the period January 1 through March 31, 2006, must be filed on or before May 5, 2006.

(viii) Subsequent quarterly reports must be filed within 35 days from the end of the reporting quarter.

(ix) This report must be filed as prescribed in § 385.2011 of this chapter and as indicated in the general instructions set out in the quarterly report form, and must be properly completed and verified. Filing on electronic media pursuant to § 385.2011 of this chapter will be required commencing with the reporting quarter ending March 31, 2004, due on or before May 15, 2004.

PART 375—THE COMMISSION

12. The authority citation for part 375 continues to read as follows:

Authority: 5 U.S.C. 551–557; 15 U.S.C. 717–717w, 3301–3432; 16 U.S.C. 791–825r, 2601–2645; 42 U.S.C. 7101–7352.

13. In § 375.303, paragraphs (d) and (e) are added to read as follows:

§ 375.303 Delegations to the Chief Accountant.

* * * * *

(d) Accept for filing Quarterly Report Form Nos. 3–Q and 6–Q if such filings are in compliance with Commission orders or decisions, and when appropriate, notify the party of such acceptance. Issue and sign deficiency letters if the filing fails to comply with applicable statutory requirements, and with all applicable Commission rules, regulations, and orders for which a waiver has not been granted.

(e) Deny or grant, in whole or in part, requests for waiver of the reporting requirements for the forms under §§ 141.400, 260.300, and 357.400 of this chapter and the filing of these forms on electronic media under § 385.2011 of this chapter.

Note: The following appendices will not appear in the Code of Federal Regulations.

BILLING CODE 6717–01–P

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Form Approved
OMB No. _____
(Expires Month/Day/Year)

THIS FILING IS:
___ An Initial (Original) Application or ___ Resubmission No.____
RESPONDENT IS:
____(E) Electric Utility, Licensee ____(G) Natural Gas Company

FERC FORM No. 3-Q: QUARTERLY FINANCIAL REPORT OF ELECTRIC UTILITIES, LICENSEES, AND NATURAL GAS COMPANIES

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304, 309, and 18 CFR 141.400, for public utilities and licensees, and under the Natural Gas Act, Sections 10(a), 16, and 18CFR 260.300, for natural gas companies. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	For The Quarter Ending
_____	____Month/Day/Year_____

FERC FORM NO. 3-Q (ED Month/Year)

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.
LIST OF SCHEDULES

Enter in columns (a) and (b) the terms 'none", "not applicable" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none" or "not applicable".

Line No.	Title of Schedule	Page No.	Electric Utility, Licensee (a)	Natural Gas Company (b)
1	General Information	4-5		
2	Excerpts From the Law and General Penalties	6-7		
3	General Instructions	8-9		
4	Identification	10		
5	Officer Certification	11		
6	Important Changes During the Quarter	12		
7	Comparative Balance Sheet	13-17		
8	Statement of Income and Retained Earnings	18-22		
9	Statement of Cash Flows	23-25		
10	Statement of Accumulated Comprehensive Income and Hedging Activities	26-27		
11	Notes to the Financial Statements	28		
12	Management Discussion and Analysis of Financial Condition and Results of Operations	29		
13	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion	30-31		
14	Plant in Service and Accumulated Provision for Depreciation By Function	32		
15	Public Utility and Licensees - Electric Revenues and Megawatt Hours	33		
16	Natural Gas Company - Gas Revenues and Dekatherms	34		
17	Depreciation, Depletion and Amortization Expenses of Utility Plant	35		
18	Electric Production, Other Power and Transmission and Distribution Expenses	36		
19	Gas Production and Other Gas Supply Expenses	37		
20	Natural Gas Storage, Terminaling, Processing, Transmission and Distribution Expenses	38		
21	Customer Accounts, Service, Sales, Administrative and General Expenses	39		
22	Other Regulatory Assets	40		
23	Other Regulatory Liabilities	41		
24	Transmission of Electricity For Others	42-43		
25	Transmission of Electricity By Others	44		
26	Monthly Peak Loads and Energy Output	45		

FERC FORM NO. 3-Q (ED Month/Year)

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Line No.	Title of Schedule	Page No.	Electric Utility, Licensee (a)	Natural Gas Company (b)
27	Monthly Transmission System Peak Load	46		

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Appendix A: Form 3-Q and 6-Q Samples.

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement under 18 CFR 141.400 and 18 CFR 260.300. It is designed to collect financial and operational informational from electric utilities, licensees, and natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also considered to be a nonconfidential public use form.

II. Who Must File

(a) Each major and non-major electric utility and licensee as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees (18 CFR Part 101) subject to the provisions of the Federal Power Act, must submit the form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

(1) one million megawatt hours of total annual sales,
(2) 100 megawatt hours of annual sales for resale,
(3) 500 megawatt hours of annual power exchanges delivered, or
(4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

Non-major means having total annual sales of 10,000 megawatt-hours or more in the previous calendar year and not classified as Major.

(b) Each natural gas company as classified in the Commission's Uniform System of Accounts Prescribed for Natural Gas Companies (18 CFR Part 201) subject to the provisions of the Natural Gas Act, must submit the form.

III. What and Where to Submit

(a) Submit this form electronically through the Form 3-Q Submission Software. Retain one copy of this report for your files.

(b) Respondents may submit the Officer Certification electronically, or file an original signed certification to:

Chief Accountant
888 First Street N.E.
Washington, DC 20426

(c) If the financial statements contained in this report are reviewed by a Certified Public Accountant, the CPA review letter must accompany this report. The financial statements are the Comparative Balance Sheet, Statement of Income and Retained Earnings, the Statement of Cash Flows, and the Statement of Accumulated Comprehensive Income and Hedging Activities, along with the related notes to these statements. Please mail one copy of the CPA review letter to:

Chief Accountant
888 First Street N.E.
Washington, DC 20426

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

GENERAL INFORMATION (continued)

IV. When to Submit

(a) Submit this report form according the filing dates contained in sections 18 CFR 141.400 and 18 CFR 260.300 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden

(a) The public reporting burden for this collection of information is estimated to average 24 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington DC 20426 (Attention: Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of the Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission.)

(b) You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

EXCERPTS FROM THE LAW AND GENERAL PENALTIES

Federal Power Act, 16 U.S.C. 791a-825r

"Sec. 3. The words defined in this section shall have the following meanings for the purposes of this Act, to wit: ... (3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include municipalities, as hereinafter defined;
(4) "Person" means an individual or corporation;
(5) "Licensee" means any person, State or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
(7) "municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a state competent under the laws thereof to carry the business of developing, transmitting, unitizing, or distributing power; ..."
(11) "Project" means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in the lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered:
(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to the assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to preform any and all acts, and to prescribe, issue, and make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within they shall be filed..."

General Penalties

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information of document required by the Commission in the course of an investigation conducted under this Act ... shall forfeit to the United States an amount not exceeding $1,000 to be fixed by the Commission after notice and opportunity for hearing..."

FERC FORM NO. 3-Q (ED Month/Year)

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

EXCERPTS FROM THE LAW AND GENERAL PENALTIES

Natural Gas Act, 15 U.S.C. 717-717w

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

"Sec. 21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding $500 for each and every day during which such offense occurs."

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Appendix A: Form 3-Q and 6-Q Samples.

GENERAL INSTRUCTIONS

(a) Prepare this report in conformity with the Uniform Systems of Accounts, 18 CFR Parts 101 and 201. Interpret all accounting words and phrases in accordance with the Uniform Systems of Accounts.

(b) Complete each question fully and accurately, even if it has been answered in a previous quarterly report. Enter the word "None" where it truly and completely states the fact.

(c) Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions. The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

(d) For any resubmissions, submit the electronic filing using the Form 3-Q Submission Software.

(e) Enter dollar amounts in whole numbers. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported in the positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

(f) Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS-Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO-Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP- for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF- Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP- for Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF-for Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS-for Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service form. Describe the type of service in a footnote for each entry.

AD-for Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

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Appendix A: Form 3-Q and 6-Q Samples.

GENERAL INSTRUCTIONS

(g) For the Management's Discussion and Analysis of Financial Condition and Results of Operation schedule provide a forward-looking discussion of management's assessment of the probable future impacts of specific identified significant current events and future events on the respondent's operations and financial position. Specifically address the following details as they apply to the respondent.

(1) Regulatory accounting policies - provide a description of the impact of competition, the changing regulatory framework in which the respondent operates, and an assessment of the impact should a change in a critical accounting policy occur.

(2) Revenue recognition - provide a description of the possible impacts associated regulation for revenue recognition, along with a description of the revenue accounting model used and the major assumptions associated with the model. In addition, provided a description of the probable future impacts associated with a change in the revenue accounting model used.

(3) Asset impairment, including goodwill and other intangible assets - provide a description of the possible impacts of variations in assumptions used for these measurements, and provide a description of the possible future impacts should a change in a major assumption occur.

(4) Environmental contingencies - provide a description of the possible future impacts associated with environmental regulations including a description of possible capital expenditures associated with such regulations, and the impact on the respondent's financial position.

(5) Litigation contingencies - provide a description of the possible future impacts associated with potential litigation or other unresolved litigation including a description of possible capital expenditures associated with such litigation contingencies and the impact on the respondent's financial position.

(6) Defined benefit pension plans and other post-retirement benefit plans - provide a description of the possible future impacts regarding potential changes as they relate to liquidity, capital resources, and the methods used to fund the plans.

(7) Cost capitalization policies - provide a description of possible impacts on the respondent's operations, financial position, and cash flow as it relates to magnitude of the cost associated with construction, retirement and replacement of plant property and equipment. Specifically address the possible future impact on earnings trends and liquidity.

(8) Depreciation expense - provide a description of the possible future impact of a change in the significant assumptions used to estimate depreciation expense. Additionally, describe any differences in recovery of depreciation expense due to rate setting bodies accelerating the recovery of certain assets that may have risk of becoming stranded costs.

(9) Decommissioning - provide a description of the possible future impacts of a change in the basis of estimation and factors which may result in a change in estimates, and provide a description of the impact of such a change occurring would have on the respondent's operations and financial position.

(10) Asset retirement obligations - provide a description of the possible future impacts associated with a change in the major assumptions, strategies for asset retirement obligations and provide a description of factors that may result in changes in estimates.

(11) Self insurance - provide a description the possible future impacts associated with exposure to uninsured risks including a description of the financial requirements associated with a potential loss. Include a description the amount of coverage where there is a significant discrepancy between insurance coverage by similar companies within the same industry. Also, provide a description of risk sharing agreements with others including the amount of exposure, funding requirements of the exposure, and the potential impact on the respondent's operations due to such exposure.

(12) Unique ownership arrangements - provide a description of the possible future impacts on the company's operations and financial position of potential changes in unique ownership agreements. The description will include earnings and loss allocations, buy-out agreements, and other significant management items related to the unique ownership agreement.

(13) Guarantees and other assurances - provide a description of the potential impact of guarantees and other assurances on the respondent's operations and financial position. Include a description the economic impact of significant contractual obligations along with the probability of an event occurring that would trigger the guarantee. Include a description of the potential impact of the respondent's liquidity and it's capital resources.

(14) Off-balance sheet financing - provide a description and explanation of the possible future impacts on the company's financial position and operations regarding off-balance sheet financing obligations. Include a description of the assets involved, the potential effects of termination agreements, and the amounts of purchase or sale agreements between the company and the off-balance sheet entity.

(15) Related party transactions - provide a description of the possible effects on the respondent's financial condition and operations associated with related party transactions. Provide a description of the purpose of the arrangement, parties involved, determination of transaction prices and actual transaction prices, and any ongoing contractual arrangements along with the potential impact on the respondent's operations associated with such transactions.

(16) Energy trading and other related risk management - provide a description of the potential impact on the respondent's financial operations associated with potential changes in fair value due to valuation techniques and disclose maturities of contracts less than one year, between one and three years, between four and five years, and maturities exceeding five years. Additionally disclose the impact of obligations regarding trading risks and credit quality, impacts of risks associated with market fluctuations, and impacts of risks associated with linked or indexed assets or liabilities.

(17) Other significant items - provide a description of other probable future events that could potentially impact the respondent's operations and financial position.

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) Or ____(G)	____ An Original ____A Resubmission	__Month/Day/Year_	___Month/Day/Year____

IDENTIFICATION

	Item
1	Exact Legal Name of Respondent _____
2	Previous Name and Date of Change (If name changed during the period) _____
3	Address of Principal Office at End of Period _____ _____
4	Name of Contact Person _____
5	Title of Contact Person _____
7	Address of Contact Person (Street, City, State, Zip Code) _____ _____
8	Telephone of Contact Person, (Including Area Code) _____

FERC FORM NO. 3-Q (ED Month/Year)

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or _____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

OFFICER CERTIFICATION

The undersigned officer(s) certifies that:

(1) I have reviewed this FERC Form No. 3-Q, Quarterly Financial Report.

(2) Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report.

(3) Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly represent in all material respects the financial condition, results of operations and cash flows of the respondent as of, and for the periods presented in this quarterly report.

(4) I am responsible for establishing and maintaining internal controls, and have designed such internal controls to ensure that material information relating to the respondent and its subsidiaries is made known to such officers by others within those entities, particular during the period in which the periodic reports are being presented. I have evaluated the effectiveness of the respondent's internal controls as of a data within 90 days prior to the report, and have presented in the report their conclusions about the effectiveness of their internal controls based on their evaluation as of that date.

(5) I have disclosed to the respondent's auditors and the audit committee of the board of directors and the audit committee of the board of directors (or persons fulfilling the equivalent function)that all significant deficiencies in the design or operation of internal controls which could adversely affect the respondent's ability to record, process, summarize and report financial data and have identified for the respondent's auditors any material weaknesses in internal controls; and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent's internal controls.

(6) I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Line No.	Name(s) of Certifying Officials	Signature	Title	Date
1				
2				
3				
4				

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) Or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day /Year

IMPORTANT CHANGES DURING THE QUARTER

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquires. Each inquiry should be answered. Enter "none", "not applicable", or "NA" where applicable.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents and other condition. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to such arrangements, etc.

6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of the obligation or guarantee.

7. Changes in articles of incorporation or amendments to charter. Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the period.

9. State briefly the status of any materially important legal proceedings pending at the end of the period, and the results of any such proceedings culminated during the period.

10. Describe briefly any material important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported in the last Annual Report FERC Form 1, 1-F, 2 or 2-A, voting trustee, associated company or known associate of any of these persons was a party or in which such person had a material interest.

11. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) Or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

COMPARATIVE BALANCE SHEET

	ASSETS	Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
1	**UTILITY PLANT**		
2	Utility Plant (101 and 103)		
3	Property Under Capital Leases (101.1)		
4	Plant Purchased or Sold (102)		
5	Plant Leased to Others (104)		
6	Plant Held for Future Use (105)		
7	Completed Construction Not Classified (106)		
8	Construction Work in Progress (107)		
9	Plant Acquisition Adjustments (114)		
10	(Less) Accum. Prov. for Depre., Amort. Depletion (108,111)		
11	(Less) Accum. Prov. for Amort. of Plant Adj. (115)		
12	Nuclear Fuel in Process (120.1)		
13	Nuclear Fuel Materials and Assembles-Stock (120.2)		
14	Nuclear Fuel Assemblies in Reactor (120.3)		
15	Spent Nuclear Fuel (120.4)		
16	(Less) Accum. Prov. For Amort. of Nuclear Fuel (120.5)		
17	Nuclear Fuel Under Capital Leases (120.6)		
18	Other Plant Adjustments (116)		
19	Gas Stored Base Gas (117.1)		
20	System Balancing Gas (117.2)		
21	Gas Stored in Reservoirs and Pipelines Noncurrent (117.3)		
22	Gas Owed to System Gas (117.4)		
23	Other Utility Plant (118)		
24	(Less) Accum. Prov. for Depre. and Amort. of Other Utility Plant (119)		
25	Total Utility Plant (lines 2 through 24)		
26	**OTHER PROPERTY AND INVESTMENTS**		
27	Nonutility Property (121)		
28	(Less) Accum. Prov. For Depre. And Amortization (122)		
29	Investments in Associated Companies (123)		
30	Investment in Subsidiary Companies (123.1)		
31	Noncurrent Portion of Allowances		
32	Other Investments (124)		
33	Sinking Funds (125)		
34	Depreciation Fund (126)		
35	Amortization Fund-Federal (127)		
36	Other Special Funds (128)		
37	Special Funds-Nonmajor Only (129)		
38	Long-Term Portion of Derivatives Assets		
39	Long-Term Portion of Derivative Assets		
40	Total Other Property and Investments (Lines 27 through 39)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) or ___(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

COMPARATIVE BALANCE SHEET (continued)

	ASSETS	Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
41	CURRENT AND ACCRUED ASSETS		
42	Cash and Working Funds (Nonmajor Only) (130)		
43	Cash (131)		
44	Special Deposits (132-134)		
45	Working Fund (135)		
46	Temporary Cash Investments (136)		
47	Notes Receivable (141)		
48	Customer Accounts Receivable (142)		
49	Other Accounts Receivable (143)		
50	(Less)Accum.Prov. For Uncollectible Accts.Cr (144)		
51	Notes Receivable from Associated Companies (145)		
52	Accounts Receivable from Assoc. Companies (146)		
53	Fuel Stock (151)		
54	Fuel Stock Expenses Undistributed (152)		
55	Residuals (Elec) and Extracted Products (153)		
56	Plant Materials and Operating Supplies (154)		
57	Merchandise (155)		
58	Other Material and Supplies (156)		
59	Nuclear Materials held for Sale (157)		
60	Allowances (158.1 and 158.2)		
61	(Less) Noncurrent Portion of Allowances		
62	Stores Expenses Undistributed (163)		
63	Gas Stored Underground-Current (164.1)		
64	LNG Stored and Held for Processing (164.2-164.3)		
65	Prepayments (165)		
66	Advances for Gas (166-167)		
67	Interest and Dividends Receivable (171)		
68	Rents Receivable (172)		
69	Accrued Utility Revenues (173)		
70	Miscellaneous Current and Accrued Assets (174)		
71	Derivative Instrument Assets (175)		
72	(Less) Long-Term Portion of Derivative Instrument		
73	Derivative Instrument Assets-Hedges (176)		
74	(Less) Long-Term Portion of Derivative Instrument		
75	Total Current and Accrued Assets (Lines 42 through 74)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or _____(G)	____An Original ____A Resubmission	__Month/Day/Year__	__Month/Day/Year__

COMPARATIVE BALANCE SHEET (continued)

	ASSETS	Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
76	DEFERRED DEBITS		
77	Unamortized Debt Expenses (181)		
78	Extraordinary Property Losses (182.1)		
79	Unrecovered Plant and Regulatory Study Costs (182.2)		
80	Other Regulatory Assets (182.3)		
81	Preliminary Survey and Investigation Charges (183)		
82	Preliminary Natural Gas Survey and Investigation Charges (183.1)		
83	Other Preliminary Survey and Investigation Charges (183.2)		
84	Clearing Accounts (184)		
85	Temporary Facilities (185)		
86	Miscellaneous Deferred Debits (186)		
87	Deferred Losses from Disposition of Utility Plant (187)		
88	Research, Development and Demonstration Expenditures (188)		
89	Unamortized Loss on Reacquired Debt (189)		
90	Accumulated Deferred Income Taxes (190)		
91	Unrecovered Purchase Gas Costs (191)		
92	Total Deferred Debits (lines 77 through 91)		
93	TOTAL ASSETS (lines 25,40, 75 and 92)		

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ___(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

COMPARATIVE BALANCE SHEET (continued)

	LIABILITIES AND SHAREHOLDER EQUITY	Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
1	PROPRIETARY CAPITAL		
2	Common Stock Issued (201)		
3	Preferred Stock Issued (204)		
4	Capital Stocked Subscribed (202,205)		
5	Stock Liability for Conversion (203,206)		
6	Premium on Capital Stock (207)		
7	Other Paid-In Capital (208-211)		
8	Installments Received on Capital Stock (212)		
9	(Less) Discount on Capital Stock (213)		
10	(Less) Capital Stock Expense (214)		
11	Retained Earnings (215, 215.1, 216)		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)		
13	(Less) Reacquired Capital Stock (217)		
14	Noncorporate Proprietorship (Nonmajor only)(218)		
15	Accumulated Other Comprehensive Income (219)		
16	Total Proprietary Capital (lines 2 through 15)		
17	LONG-TERM DEBT		
18	Bonds (221)		
19	(Less) Reacquired Bonds (222)		
20	Advances from Associated Companies (223)		
21	Other Long-term Debt (224)		
22	Unamortized Premium on Long-Term Debt (225)		
23	(Less) Unamortized Discount on Long-Term Debt (226)		
24	(Less) Current Portion of Long-Term Debt		
25	Total Long-Term Debt (lines 18 through 24)		
26	OTHER NONCURRENT LIABILITIES		
27	Obligations Under Capital Leases - Noncurrent (227)		
28	Accum. Prov. for Property Insurance (228.1)		
29	Accum. Prov. for Injuries and Damages (228.2)		
30	Accum. Prov. for Pensions and Benefits (228.3)		
31	Accum. Miscellaneous Operating Provisions (228.4)		
32	Accumulated Provision for Rate Refunds (229)		
33	Long-Term Portion of Derivative Instrument Liabilities		
34	Long-Term Portion of Derivative Instrument Liabilities-Hedges		
35	Asset Retirement Obligations (230)		
36	Total Other Noncurrent Liabilities (lines 27 through 35)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____(E) or ____(G)	_____An Original _____A Resubmission	Month/Day/Year	Month/Day/Year

COMPARATIVE BALANCE SHEET (continued)

	LIABILITIES AND SHAREHOLDER EQUITY	Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
37	CURRENT AND ACCRUED LIABILITIES		
38	Current Portion of Long-Term Debt		
39	Notes Payable (231)		
40	Accounts Payable (232)		
41	Notes Payable to Associated Companies (233)		
42	Accounts Payable to Associated Companies (234)		
43	Customer Deposits (235)		
44	Taxes Accrued (236)		
45	Interest Accrued (237)		
46	Dividends Declared (238)		
47	Matured Long-Term Debt (239)		
48	Matured Interest (240)		
49	Tax Collections Payable (241)		
50	Miscellaneous Current and Accrued Liabilities (242)		
51	Obligations under Capital Leases - Current (243)		
52	Derivative Instrument Liabilities (244)		
53	(Less) Long-Term Portion of Derivative Instrument Liabilities		
54	Derivative Instrument Liabilities-Hedges (245)		
55	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		
56	Total Current and Accrued Liabilities (lines 38 through 55)		
57	DEFERRED CREDITS		
58	Customer Advances for Construction (252)		
59	Accumulated Deferred Investment Tax Credits (255)		
60	Deferred Gains from Disposition of Utility Plant (256)		
61	Other Deferred Credits (253)		
62	Other Regulatory Liabilities (254)		
63	Unamortized Gain on Reacquired Debt (257)		
64	Accum. Deferred Income Taxes-Accel. Amort.(281)		
65	Accum. Deferred Income Taxes-Other Property (282)		
66	Accum. Deferred Income Taxes-Other (283)		
67	Total Deferred Credits (lines 58 through 66)		
68	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16,25,36,56 and 67)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) or ____(G)	_____An Original _____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF INCOME AND RETAINED EARNINGS

1. Enter in column (b) the balance for the reporting quarter and in column (c) the balance for the same three month period for the prior year.
2. Enter in column (d) the year to date balance for the year, and in column (e) the year to date balance for the same period of the prior year.
3. Report in column (f) the quarter to date amounts for electric utility function; in column (g) the quarter to date amounts for gas utility, and in (h) the quarter to date amounts for other utility function.

	(a)	Three Months Ended (Month/Day/Year) (b)	Three Months Ended (Month/Day/Year) (c)
1	UTILITY OPERATING INCOME		
2	Operating Revenues (400)		
3	OPERATING EXPENSES		
4	Operating Expenses (401)		
5	Maintenance Expense (402)		
6	Depreciation Expense (403)		
7	Depreciation of Asset Retirement Costs (403.1)		
8	Amortization and Depletion of Plant (404-405)		
9	Amortization of Utility Plant Acq. Adj. (406)		
10	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		
11	Amort. of Conversion Expenses (407.2)		
12	Regulatory Debits (407.3)		
13	(Less) Regulatory Credits (407.4)		
14	Taxes Other Than Income Taxes (408.1)		
15	Income Taxes-Federal (409.1)		
16	Income Taxes-Other (409.1)		
17	Prov. for Def. Income Taxes (410.1)		
18	(Less) Def. Income Taxes-Cr.(411.1)		
19	ITC Adjustment Net (411.4)		
20	(Less) Gains From Disposition of Utility Plant (411.6)		
21	Losses From Disposition of Utility Plant (411.7)		
22	(Less) Gains From Disposition of Allowances (411.8)		
23	Losses From Disposition of Allowances (411.9)		
24	Accretion Expense (411.10)		
25	Revenues From Plant Leased to Others (412)		
26	Expenses of Plant Leased to Others (413)		
27	Net Utility Operating Income (Lines 2 through 26)		

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Appendix A: Form 3-Q and 6-Q Samples.

STATEMENT OF INCOME AND RETAINED EARNINGS (page 2)

	Current Year to Date Balance (Month/Day/Year) (d)	Prior Year to Date Balance (Month/Day/Year) (e)	ELECTRIC FUNCTION Current Year to Date (Month/Day/Year) (f)	GAS FUNCTION Current Year to Date (Month/Day/Year) (g)	OTHER UTILITY Current Year to Date (Month/Day/Year) (h)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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19					
20					
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23					
24					
25					
26					
27					

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____(E) or _____(G)	_____An Original _____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF INCOME AND RETAINED EARNINGS (continued)

	(a)	Three Months Ended (Month/Day/Year) (b)	Three Months Ended (Month/Day/Year) (c)	Current Year to Date Balance (Month/Day/Year) (d)	Prior Year to Date Balance (Month/Day/Year) (e)
28	Net Utility Operating Income				
29	**OTHER INCOME AND DEDUCTIONS**				
30	**OTHER INCOME**				
31	**NONUTILITY OPERATING INCOME**				
32	Rev. From Contract Work (415)				
33	(Less) Exp. of Contract Work (416)				
34	Rev. From Nonutility Oper. (417)				
35	(Less) Expenses of Nonutility Operations (417.1)				
36	Nonoperating Rental Income (418)				
37	Equity in Earnings of Subs (418.1)				
38	Interest and Dividend Income (419)				
39	AFUDC (419.1)				
40	Misc. Nonoperating Income (421)				
41	Gain on Disp. of Property (421.1)				
42	Total Other Income (lines 32-41)				
43	**OTHER INCOME DEDUCTIONS**				
44	Loss on Disp. of Property (421.2)				
45	Misc. Amortization (425)				
46	Donations (426.1)				
47	Life Insurance (426.2)				
48	Penalties (426.3)				
49	Expenditures for Certain Civic, Political and Related Activities (426.4)				
50	Other Deductions (426.5)				
51	Total Other Income Deductions (lines 44 through 50)				

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or _____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF INCOME AND RETAINED EARNINGS (continued)

	(a)	Three Months Ended (Month/Day/Year) (b)	Three Months Ended (Month/Day/Year) (c)	Current Year to Date Balance (Month/Day/Year) (d)	Prior Year to Date Balance (Month/Day/Year) (e)
52	**TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS**				
53	Taxes Other than Income Taxes (408.2)				
54	Income Taxes -Federal (409.2)				
56	Income Taxes-Other (409.2)				
56	Provision for Deferred Income Taxes (410.2)				
57	(Less) Provision for Deferred Income Taxes-Cr. (411.2)				
58	Investment Tax Credit Adj-Net (411.5)				
59	Investment Tax Credits (420)				
60	Total Taxes on Other Income and Deductions (Lines 53 through 59)				
61	Net Other Income and Deductions (total lines 42,51 and 60)				
62	**INTEREST CHARGES**				
63	Interest on Long-Term Debt (427)				
64	Amort. of Debt Discount (428)				
66	Amort of Loss on Reacquired Debt (428.1)				
66	(Less) Amort of Premium on Debt-Credit (429)				
67	(Less) Amort of Gain on Reacquired (429.1)				
68	Interest on Debt to Associated Companies (430)				
69	Other Interest Expense (431)				
70	Allowance for Borrowed Funds Used During Construction-Cr. (432)				
71	Net Interest Charges (Lines 63 through 70)				
72	Income Before Extraordinary Items (lines 28, 61, and 71)				

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____An Original		
_____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF INCOME AND RETAINED EARNINGS (continued)

	Item (a)	Three Months Ended (Month/Day/Year) (b)	Three Months Ended (Month/Day/Year) (c)	Current Year to Date Balance (Month/Day/Year) (d)	Prior Year to Date Balance (Month/Day/Year) (e)
74	**EXTRAORDINARY ITEMS**				
75	Extraordinary Income (434)				
76	(Less) Extraordinary Deductions (435)				
77	Net Extraordinary Items (Line 75 less 76)				
78	Income Taxes -Federal and other (409.3)				
79	Extraordinary Items After Tax (Line 77 less 78)				
80	NET INCOME (line 72 and 79)				
81					
82	**RETAINED EARNINGS**				
83	Unappropriated Retained Earnings				
84	Beginning Balance (Account 216)				
85	Adjustments to Retained Earnings (Account 439)				
86	Balance Transferred from Income (Account 433 less 418.1)				
87	Appropriations of Retained Earnings (Account 436)				
88	Dividends Declared - Preferred Stock (437)				
89	Dividends Declared-Common Stock (Account 438)				
90	Transfers From Account 216.1				
91	Unappropriated Retained Earnings Ending Balance (216)				
92	Appropriated Retained Earnings (215)				
93	Appropriated Retained Earnings-Amortization Reserve Federal (215.1)				
94	Total Unappropriated and Appropriated Retained Earnings (lines 91, 92 and 93)				

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original		
_____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF CASH FLOWS

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt;(c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the Balance Sheet.

(3) Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

	Description (See Instruction for Explanation of Codes). (a)	Current Year to Date Month/Day/Year (b)	Prior Year to Date Month/Day/Year (c)
1	**CASH FLOW FROM OPERATING ACTIVITIES:**		
2	Net Income		
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion		
5	Amortization of (specify)		
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustment (Net)		
8	Net (Increase) Decrease in Receivables		
9	Net (Increase) Decrease Inventory		
10	Net (Increase) Decrease Allowances Inventory		
11	Net (Increase) Decrease Payables and Accrued Expenses		
12	Net (Increase) Decrease Other Regulatory Assets		
13	Net (Increase) Decrease Other Regulatory Liabilities		
14	(Less) Allowance for Other Funds Used During Construction		
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other: (Provide details in footnote)		
17	Net Cash Provided by (Used in) Operating Activities (Total 2 through 16)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original		
____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF CASH FLOWS (continued)

	Description (See Instruction for Explanation of Codes). (a)	Current Year to Date Month/Day/Year (b)	Prior Year to Date Month/Day/Year (c)
18	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
19	Construction and Acquisition of Plant (including land):		
20	Gross Additions to Utility Plant (less nuclear fuel)		
21	Gross Additions to Nuclear Fuel		
22	Gross Additions to Common Utility Plant		
23	Gross Additions to Non utility Plant		
24	(Less) Allowance for Other Funds Used During Construction		
25	Other: (provide details in footnote)		
26	Cash Outflows for Plant (Total of Lines 20 through 25)		
27	Acquisition of Other Noncurrent Assets (d)		
28	Proceeds from Disposal of Noncurrent Assets (d)		
29	Investments in and Advances to Associated and Subsidiary Companies		
30	Contributions and Advances from Associated and Subsidiary Companies		
31	Disposition of Investments in (and advances to) Associated and Subsidiary Companies		
32	Purchase of Investment Securities (a)		
33	Proceeds from Sales of Investment Securities (a)		
34	Loans Made or Purchased		
35	Collections on Loans		
36	Net (Increase) Decrease in Receivables		
37	Net (Increase) Decrease in Inventory		
38	Net (Increase) Decrease in Allowances Held for Speculation		
39	Net Increase (Increase) in Payables and Accrued Expense		
40	Other: (provide details in footnote)		
41	Net Cash Provided by (Used in) Investing Activities (lines 26 through 40)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E)_____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF CASH FLOWS (continued)

	(a)	Current Year to Date Month/Day/Year (b)	Prior Year to Date Month/Day/Year (c)
42	CASH FLOWS FROM FINANCING ACTIVITIES:		
43	Proceeds From Issuance of:		
44	Long-Term Debt (b)		
45	Preferred Stock		
46	Common Stock		
47	Other: (provide details in footnote)		
48	Capital Contributions from Partners		
49	Net Increase in Short-Term Debt (c)		
50	Other: (provide details in footnote)		
51	Cash Provided by Outside Sources (lines 43 - 50)		
52	Payments for Retirement of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other: (provide details in footnote)		
57	Net Decrease in Short-Term Debt (c)		
58	Dividends on Preferred Stock		
59	Dividends on Common Stock		
60	Net Cash Provided by (Used in) Financing Activities (lines 51 through 59)		
61	NET (INCREASE) DECREASE IN CASH AND CASH EQUIVALENTS (lines 17, 41, and 60)		
62	CASH AND CASH EQUIVALENTS AT BEGINNING OF QUARTER		
63	CASH AND CASH EQUIVALENTS AT END OF QUARTER		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original		
_____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES

1. Report in columns(b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Quarter				
2	Preceding Quarter Reclassification from Account 219 to Net Income				
3	Preceding Quarter Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/ Beginning of Current Quarter.				
6	Current Quarter Reclassification From Account 219 to Net Income				
7	Current Quarter Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 219 at End of Current Quarter				

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	**This Report is:**	**Date of Report**	**For the Quarter Ending**
_____	____ An Original		
_____(E) _____(G)	____A Resubmission	__Month/Day/Year__	__Month/Day/Year__

STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES (continued)

	Other Cash Flow Hedges [Insert Category] (f)	Other Cash Flow Hedges [Insert Category] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

NOTES TO FINANCIAL STATEMENTS

1. Prepare the notes to the financial statements using the appropriate disclosure rules as prescribed in the Uniform System of Accountants and in accordance with current accounting principles. Use the space below for important notes regarding the Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and Statement of Other Comprehensive Income and Hedging Activities, or any other account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of quarter including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions plans, and post-employment benefit plan as required by instruction 1,and in addition, disclose for each individual plan the period's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations on assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current plan for trust curtailments, terminations, transfers, or reversions of assets.

4. Where Accounts 189 and 257 are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. Disclose details on any significant financial changes during the reporting period to the respondent's consolidated group that directly affect the respondent's operations including sales, transfers or mergers of affiliates, investments in new partnerships, sales of facilities or the sale of ownership interests in facilities to limited partnerships, investments in related industries, major investment in facilities, acquisitions by the parent corporation(s), and distribution of capital.

7. Explain concisely unsettled rate proceeding where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive.

8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to the balance sheet, income and expense accounts.

9. Explain concisely only those significant changes in accounting methods made during the period which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding period. Also give the approximate dollar effect of such change.

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

(a) Use the space below for management's discussion and analysis of financial condition and results of operation. The content of this schedule contains coverage of trends (favorable and unfavorable) and significant events or uncertainties in the areas of liquidity and capital resources that affect future business operations. See RM03-8-000 for further information.

(b) Make the statements explicit and precise, and number the responses in accordance with the items listed. Include the following disclosures as they apply to the respondent: (1) Regulatory accounting policies, (2) Revenue recognition, (3) Asset impairment, including goodwill and other intangible assets, (4) Environmental contingencies, (5) Litigation contingencies, (6) Defined benefit pension plans and other post-retirement benefit plans, (7) Cost capitalization policies, (8) Depreciation expense, (9) Decommissioning, (10) Asset retirement obligations, (11) Self insurance, (12) Unique ownership arrangements, (13) Guarantees and other assurances, (14) Off-balance sheet financing, (15) Related party transactions, (16) Energy trading and other related risk management, and (17) Other significant items.

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in column (b) the total amount for the item shown in column (a). Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e) other (specify), and in column (f) common function.

	Classification	TOTAL COMPANY For the Quarter Ended Month/Day/Year (b)
1	**UTILITY PLANT**	
2	In Service	
3	Plant in Service (Classified)	
4	Property Under Capital Lease	
5	Plant Purchased or Sold	
6	Completed Construction Not Classified	
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (lines 3 through 7)	
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	
12	Acquisition Adjustments	
13	TOTAL Utility Plant (lines 8 through 12)	
14	Accum. Prov. for Depreciation, Amortization & Depletion	
15	Net Utility Plant (Lines 13 and 14)	
16	**DETAIL OF ACCUM. PROV. FOR DEPRE., AMORT. AND DEPLETION**	
17	IN SERVICE	
18	Depreciation	
19	Amort. and Depl. of Producing Natural Gas Land, Rights	
20	Amort. of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	
22	TOTAL IN SERVICE (lines 18 through 21)	
23	Leased to Others	
24	Depreciation and Depletion	
25	Amortization and Depletion	
26	TOTAL Leased to Others (lines 24 and 25)	
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (lines 28 and 29)	
31	Abandonment of leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provision (lines 22, 26, 30, 31, and 32)	

FERC FORM NO. 3-Q (ED Month/Year)

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (page 2)

Report in column (b) the total amount for the item shown in column (a). Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e) other (specify), and in column (f) common function.

	ELECTRIC For the Quarter Ended Month/Day/Year (c)	GAS For the Quarter Ended Month/Day/Year (d)	OTHER For the Quarter Ended Month/Day/Year (e)	COMMON For the Quarter Ended Month/Day/Year (f)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
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16				
17				
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28				
29				
30				
31				
32				
33				

FERC FORM NO. 3-Q (ED Month/Year)

Docket No. RM03-8-000
Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation by function.

	Function (a)	Plant in Service Year to Date Balance Month/Day/Year (b)	Accum. Depreciation Year to Date Balance Month/Day/Year (c)
1	**Part A: Balances Period to Date for Electric Plant In Service**		
2	Steam Production		
3	Nuclear Production		
4	Hydraulic Production-Conventional		
5	Hydraulic Production-Pumped Storage		
6	Other Production		
7	Transmission		
8	Distribution		
9	General		
10	Total (lines 2 through 9)		
11	**Part II: BALANCES AT PERIOD TO DATE GAS FOR NATURAL GAS**		
12	Productions-Manufactured Gas		
13	Production and Gathering-Natural Gas		
14	Products Extraction-Natural Gas		
15	Underground Gas Storage		
16	Other Storage Plant		
17	Base Load LNG Terminaling and Processing Plant		
18	Transmission		
19	Distribution		
20	General		
21	Total (lines 12 through 20)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

PUBLIC UTILITY AND LICENSEES - ELECTRIC REVENUES AND MEGAWATT HOURS

1. Report below electric operating revenues for each prescribed account at end of quarter.
2. In column (b) report Megawatt hour sales through the end of quarter.

Line No.	Item (a)	Megawatt Hrs. (b)	End of Quarter Month/Day/Year (c)
1	**SALES OF ELECTRICITY**		
2	(440) Residential Sales		
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial)		
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	Total Sales to Ultimate Customers (lines 2 though 9)		
11	(447) Sales for Resale		
12	Total Sales of Electricity (lines 10 and 11)		
13	(Less) (449.1) Provision for Rate Refunds		
14	Total Revenues Net of Provision for Refunds (lines 12 and 13)		
15	**OTHER OPERATING REVENUES**		
16	(450) Forfeited Discounts		
17	(451) Misc Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property		
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues		
22	Total Other Operating Revenues (line 16 though 21)		
23	Total Electric Operating Revenues(line 14 and 22)		

FERC FORM NO. 3-Q (ED Month/Year)

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ _____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

NATURAL GAS COMPANY- GAS REVENUES AND DEKATHERMS

1. Report below natural gas revenues for each prescribed account.
2. In column (b) report the quantity of Dekatherms sold of natural gas at end of quarter.

	(a)	Dekatherms of Natural Gas (b)	End of Quarter Month/Day/Year (c)
1	**SALES**		
2	(480) Residential Sales		
3	(481) Commercial and Industrial Sales		
4	(482) Other Sales to Public Authorities		
5	(483) Sales for Resale		
6	(484) Interdepartmental Sales		
7	(485) Intra Company Transfers		
8	(487) Forfeited Discounts		
9	(488) Miscellaneous Service Revenues		
10	(489.1) Revenues From Transportation of Gas of Others Through Gathering Facilities		
11	(489.2) Revenues From Transportation of Gas of Others Through Transmission Facilities		
12	(489.3) Revenues From Transportation of Gas of Others Through Distribution Facilities		
13	(489.4) Revenues From Storing Gas of Others		
14	(490) Sales of Products Extracted From Natural Gas		
15	(491) Revenues From Natural Gas Processed By Others		
16	(492) Incidental Gasoline and Oil Sales		
17	(493) Rent From Gas Property		
18	(494) Other Gas Revenues		
19	Subtotal (lines 2 though 19)		
20	(Less) (496) Provision for Rate Refunds		
21	TOTAL (Lines 19 and 20)		

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ (E) _____ (G)	____ An Original ____ A Resubmission	Month/Day/Year	Month/Day/Year

DEPRECIATION, DEPLETION, AND AMORTIZATION OF UTILITY PLANT

1. Report the amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

	Functional Classification (a)	Depreciation Expense (403) (b)	ARO Depreciation (403.1) (c)	Amort. Charges (404-405) (d)	Total (e)
1	**Section A: ELECTRIC**				
2	Intangible Plant				
3	Steam Production Plant				
4	Nuclear Production Plant				
5	Hydraulic Production Plant - Conventional				
6	Hydraulic Production Plant - Pumped Storage				
7	Other Production Plant				
8	Transmission Plant				
9	Distribution Plant				
10	General Plant				
11	Common Plant				
12	TOTAL ELECTRIC (lines 2 though11)				
13	**Section B: NATURAL GAS**				
14	Intangible Plant				
15	Production Plant, Manufacturing Plant				
16	Production and Gathering Plant,NG				
17	Products Extraction Plant				
18	Underground Gas Storage Plant				
19	Other Storage Plant				
20	Base Load LNG Terminaling and Processing Plant				
21	Transmission Plant				
22	Distribution Plant				
23	General Plant				
24	Common Plant				
25	TOTAL GAS (lines 14 though 24)				

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) or ____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES

Report Electric production, other power supply expenses, transmission and distribution expenses through the reporting period.

		End of Quarter Month/Day/Year
1	1.POWER PRODUCTION AND OTHER SUPPLY EXPENSES	
2	Steam Power Generation-Operation (500-509)	
3	Steam Power Generation-Maintenance (510-515)	
4	Total Steam Power	
5	Nuclear Power Generation-Operation (517-525)	
6	Nuclear Power Generation-Maintenance(528-532)	
7	Total Nuclear Power	
8	Hydraulic Power Generation -Operation (535-540.1)	
9	Hydraulic Power Generation-Maintenance(541-545.1)	
10	Total Hydraulic Power	
11	Other Power Generation-Operation (546-550.1)	
12	Other Power Generation-Maintenance(551-554.1)	
13	Total Other Power Generation	
14	Other Power Supply Expenses	
15	Purchased Power (555)	
16	System Control and Load Dispatching (556)	
17	Other Expenses (557)	
18	Total Other Power Supply Expenses (line 2 though 17)	
19	2. TRANSMISSION AND DISTRIBUTION EXPENSES	
20	Transmission Operating Expense (560-567.1)	
21	Transmission Maintenance Expenses (568-574)	
22	Total Transmission Operations and Maintenance Expenses (lines 20 and 21)	
23	Distribution Operation Expenses (580-589)	
24	Distribution Maintenance Expenses (590-598)	
25	Total Distribution Expenses (lines 23 and 24)	
26	Total Transmission and Distribution Expenses (lines 22 and 25)	
27	TOTAL (lines 18 and 26)	

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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GAS PRODUCTION AND OTHER GAS SUPPLY EXPENSES

Report the amount of gas production and other gas supply expenses at the end of the quarter.

		End of Quarter Month/Day/Year
1	**PRODUCTION EXPENSES**	
2	**Manufactured Gas Production**	
3	(700-708) Steam Production-Operation and Maintenance	
4	(710-742) Manufactured Gas Production	
5	Total Manufactured Gas Production (lines 3 and 4)	
6	**Natural Gas Production and Gathering**	
7	(750-760) Operation	
8	(761-769) Maintenance	
9	Total Natural Gas Production and Gathering (lines 7 and 8)	
10	**Production Extraction**	
11	(770-783) Operation	
12	(784-791) Maintenance	
13	Total Production Extraction (lines 9 and 10)	
14	(795-798) Exploration and Development Expenses	
15	**Other Gas Supply Expenses**	
16	**Operation**	
17	(800) Natural Gas Well Head Purchases	
18	(800.1) Natural Gas Well Head Purchases, Intra company Transfers	
19	(801) Natural Gas Field Line Purchases	
20	(802) Natural Gasoline Plant Outlet Purchases	
21	(803) Natural Gas Transmission Line Purchases	
22	(804) Natural Gas City Gate Purchases	
23	(804.1) Liquefied Natural Gas Purchases	
24	(805) Other Gas Purchases	
25	(805.1)(Less) Purchase Gas Cost Adjustments	
26	Total Purchased Gas (lines 17 through 25)	
27	(806) Exchange Gas	
28	**Purchased Gas Expenses**	
29	(807.1) Well Expense-Purchased Gas	
30	(807.2) Operation of Purchased Gas Measuring Stations	
31	(807.3) Maintenance of Purchased Gas Measuring Stations	
32	(807.4) Purchased Gas Calculations Expenses	
33	(807.5) Other Purchased Gas Expenses	
34	Total Purchased Gas Expenses	
35	(808.1) Gas Withdrawn From Storage-Debt	
36	(808.2)(Less) Gas Delivered to Storage-Credit	
37	(809.1) Withdrawals of Liquefied Natural Gas for Processing-Debt	
38	(809.2)(Less) Deliveries of Natural Gas Processing-Credit	
39	**Gas Used in Utility Operation-Credit**	
40	(810) Gas Used for Compressor Station Fuel-Credit	
41	(811) Gas Used for Products Extraction-Credit	
42	(812) Gas Used for Other Utility Operations-Credit	
43	Total Gas Used in Utility Operations -Credit	
44	(813) Other Gas Supply Expenses	
45	Total Other Gas Supply Expenses	
46	Total Production Expenses	

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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NATURAL GAS STORAGE, TERMINALING, PROCESSING EXPENSES

Report the amount of natural gas storage, terminaling, processing, transmission and distribution expenses at the end of the quarter.

		End of Quarter Month/Day/Year
1	NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES	
2	UNDERGROUND STORAGE EXPENSES	
3	(814-826) Operations	
4	(830-837) Maintenance	
5	Total (lines 3 and 4)	
6	OTHER STORAGE EXPENSES	
7	(840-842.3) Operations	
8	(843.1-843.9) Maintenance	
9	Total Other Storage Expenses (lines 6 and 7)	
10	Liquefied Natural Gas Terminaling and Processing	
11	(844.1-846.2) Operations	
12	(847.1-847.8) Maintenance	
13	Total Liquified Natural Gas Terminaling and Processing Total (lines 11 and 12)	
14	TRANSMISSION EXPENSES	
15	(850-860)Operation Expense	
16	(861-870)Maintenance Expenses	
17	Total Transmission Expense (lines 15 and 16)	
18	DISTRIBUTION EXPENSES	
19	(871-881)Operation Expenses	
20	(885-894)Maintenance	
21	Total Distribution Expenses (lines 19 and 20)	
22	Total (lines 5, 9, 13, 17 and 21)	

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original		
_____(E) or _____(G)	____A Resubmission	_Month/Day/Year_	Month/Day/Year

CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES

Report the amount of customer account expenses, and administrative and general expenses at the end of the quarter.

		End of Quarter Month/Day/Year
1	(901-905) CUSTOMER ACCOUNTS EXPENSE	
2	(907-910) CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
3	(911-917) SALES EXPENSES	
4	**ADMINISTRATIVE AND GENERAL EXPENSES**	
5	**Operations**	
6	(920) Administrative and General Expenses	
7	(921) Office Supplies and Expenses	
8	(Less) (922) Administrative Expenses Transferred-Credit	
9	(923) Outside Services Employed	
10	(924) Property Insurance	
11	(925) Injuries and Damages	
12	(926) Employee Pensions and Benefits	
13	(927) Franchise Requirements	
14	(928) Regulatory Commission Expenses	
15	(929) (Less) Duplicate Charges -Cr.	
16	(930.1) General Advertising Expenses	
17	(930.2) Miscellaneous General Expenses	
18	(931) Rents	
19	Total Adm. and General Operations (lines 6 through 18)	
20	**Maintenance**	
21	(935) Maintenance of General Plant	
22	Total Administrative and General Expenses (lines 1, 2, 3, 19 and 21)	

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.

2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.

	Description and Purpose of Other Regulatory Assets (a)	Balance Beginning of Quarter Month/Day/Year (b)	Debits (c)	Credits (d)	Balance End of Quarter Month/Day/Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24	Total				

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.

2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than $50,000 which ever is less), may be grouped by classes.

	Description and Purpose of Other Regulatory Assets (a)	Balance Beginning of Quarter Month/Day/Year (b)	Debits (c)	Credits (d)	Balance End of Quarter Month/Day/Year (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24	Total				

FERC FORM NO. 3-Q (ED Month/Year)

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

TRANSMISSION OF ELECTRICITY FOR OTHERS (ACCOUNT 456)

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b)the company or public authority that the energy was received from and in column (c) the company or public authority that he energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).

4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LFP-"Long-Term Firm Point to Point Transmission Service, OLF-for Other Long-Term Firm Transmission Service, SFP for Short-Term Firm Point to Point Transmission Reservation, NF-for non-firm transmission service, OS-for Other Transmission Service, and AD-for Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

	Company or Public Authority (a)	Energy Received (b)	Energy Delivered (c)	Statistical Classification (d)	FERC Tariff (e)	Point of Receipt (f)	Point of Delivery (g)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

TRANSMISSION OF ELECTRICITY FOR OTHERS (ACCOUNT 456) (continued)

5. In column (e), identify the FERC rate schedule or Tariff Number. On separate lines, list all FERC rate schedules or contracts designations under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract paths, "point-to-point" transmission service. In column (f) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated in megawatts basis and explain.

8. Report in column (i) and (j) the total megawatt hours received and delivered.

9. In column (k) through (n) report the revenue amounts as shown on bills or vouchers. In column (k) provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero in column (n). Provide a footnote explaining the nature of the non-monitory settlement, including the amount and type of energy or service rendered.

10. Provide total amounts in column (i) through (n) as the last line.

11. Footnote entries and provide explanations following all required data.

Line No.	Billing Demand (h)	MWH Received (i)	MWH Delivered (j)	Demand Charges (k)	Energy Charges (l)	Other Chargers (m)	Total Revenue (n)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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____(E) or _____(G)	____A Resubmission	___Month/Day/Year_	Month/Day/Year

TRANSMISSION OF ELECTRICITY BY OTHERS (ACCOUNT 565)

1. Report all transmission, i.e. wheeling of electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others through the quarter reported.

2. In column (a)report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate mane or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service through the quarter reported.

3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS-Firm Network Transmission Service for Self. LFP- for Long-Term Firm Point-to-Point Transmission Reservations. SFP- for Short-Term Firm Point-to-Point Transmission Reservations, NF-for Non-Firm Transmission Service, and OS-for other transmission service. See General Instructions for definitions of statistical classifications.

4. Report in column (c) and (d) the total megawatthours received and delivered by the provider of the transmission service.

5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

6. Enter "TOTAL" in column (a) as the last line.

7. Footnote entries and provide explanations following all required data.

	Name of Company or Public Authority (a)	Stat. Class (b)	Megawatt hours Received (c)	Megawatt hours Delivered (d)	Demand Charges (e)	Energy Charges (f)	Other Charges (g)	Total (h)
1								
2								
3								
4								
5								
6								
7								
8								

FERC FORM NO. 3-Q (ED Month/Year)

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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____(E) or _____(G)	____A Resubmission	Month/Day/Year	Month/Day/Year

MONTHLY PEAK LOADS AND ENERGY OUTPUT

(1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

(2) Report on line 2 by month the system's output for each month.

(3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.

(4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.

(5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

Line No	(a)	Month/Year (b)	Month/Year (c)	Month/Year (d)	Total for Quarter (d)
1	**MONTHLY PEAK LOADS AND ENERGY OUTPUT**				
2	Total Monthly Energy				
3	Monthly Non-Requirements Sales for Resale				
4	Monthly Peak MW				
5	Day of Month Peak				
6	Hour of Monthly Peak				

FERC FORM NO. 3-Q (ED Month/Year)

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Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____ ____(E) or _____(G)	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on line 2 by month the transmission system's peak load.
(3) Report on lines 3 and 4 the specified information for each monthly transmission-system peak load reported on line 2.
(4) Report on lines 4 through 11 by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

	(a)	Month/Year (b)	Month/Year (c)	Month/Year (d)	Total for Quarter (e)
1	**MONTHLY TRANSMISSION SYSTEM PEAK LOADS**				
2	Monthly Peak MW-Total				
3	Day of Monthly Peak				
4	Hour of Monthly Peak				
5	Firm Network Service - For Self				
6	Firm Network Service - For Others				
7	Long-Term Firm Point-to-Point Reservations				
8	Other Long-Term Firm Service				
9	Short-Term Firm Point-to-Point Reservation				
10	Non-Firm Service				
11	Other Service				

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Form Approved
OMB No. _____
Expires (Month/Day/Year)

THIS FILING IS A
___ An Initial (Original) Application or
___ Resubmission No.____

FERC FORM No. 6-Q: QUARTERLY FINANCIAL REPORT OF OIL PIPELINE COMPANIES

This report is mandatory under the Interstate Commerce Act, Section 20, and 18 CFR 357.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	For The Quarter Ending
_____	_____ Month/Day/Year _____

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LIST OF SCHEDULES

Enter in column (c) the terms 'none", "not applicable" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none" or "not applicable".

Line No.	Title of Schedule	Page No.	Remarks
1	General Information	3	
2	Excerpts from Law and General Penalties	4	
3	General Instructions	5-7	
4	Identification	8	
5	Officer(s) Certification	9	
6	Important Changes During the Quarter	10	
7	Comparative Balance Sheet	11-13	
8	Statement of Income and Retained Earnings	14-16	
9	Statement of Cash Flows	17-19	
10	Statement of Accumulated Comprehensive Income and Hedging Activities	20-21	
11	Notes to the Financial Statements	22	
12	Management Discussion and Analysis	23	
13	Operating Revenues	24	
14	Operation, Maintenance and General Expenses	25-26	
15	Statistics of Operation	27-28	

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I. Purpose

This form is a regulatory support requirement under 18 CFR 357.400. It is designed to collect financial and operational informational from oil pipeline companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also considered to be a nonconfidential public use form.

II. Who Must File

(a) Each oil pipeline company, subject to the provisions of Section 20 of the Interstate Commerce Act, and having jurisdictional operating revenues of $500,000 or more in each of the three immediately preceding calendar years, must submit this form.

III. What and Where to Submit

(a) Submit this form electronically through the Form 6-Q Submission Software. Retain one copy of this report for your files.

(b) Respondents may submit the Officer(s) Certification electronically or file a signed original Officer Certification to:

Chief Accountant
888 First Street N.E.
Washington, DC 20426

(c) If the financial statements contained in this report are reviewed by a Certified Public Accountant, the CPA review letter must accompany this report. The financial statements are the Comparative Balance Sheet, Statement of Income and Retained Earnings, the Statement of Cash Flows, and the Statement of Accumulated Comprehensive Income and Hedging Activities, along with the related notes to these statements. Please mail one copy of the CPA review letter to:

Chief Accountant
888 First Street N.E.
Washington, DC 20426

IV. When to Submit

(a) Submit this report form according the filing dates contained in sections 18 CFR 357.400 of the Commission's regulations.

V. Where to Send Comments on Public Reporting Burden

(a) The public reporting burden for this collection of information is estimated to average [insert hours] per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington DC 20426 (Attention: Michael Miller, ED-30); and to the Office of Information and Regulatory Affairs, Office of the Management and Budget, Washington, DC 20503 (Attention :Desk Officer for the Federal Energy Regulatory Commission).

(b) You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

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EXCERPTS FROM THE LAW

Interstate Commerce Act, Part 1

Section 20

(1) The Commission is hereby authorized to require annual, periodic, or special reports from carriers, lessors, ***(as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, ***specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classify such carriers, lessors, ***as it may deem proper for any of these purposes.

General Penalties

Section 20

(7)(b) Any person who shall knowingly and willfully make, cause to be made, or participate in the making of any false entry in any annual or other report required under this section to be filed, ***or shall knowingly or willfully file with the Commission any false report, or other document, shall be deemed guilty of an misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment:***

(7)(c) Any carrier or lessor, or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full true and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

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GENERAL INSTRUCTIONS

I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 352). Interpret all accounting words and phrases in accordance with the Uniform System of Accounts.

II. Enter in dollar amounts in whole numbers.

III. Complete each question fully and accurately, even if it has been answered in a previous quarterly report. Enter the word "None" where it truly and completely states the fact.

IV. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions. The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

V. For any resubmissions, submit the filing using the Form 6 - Q Submission Software.

VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported in the positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

VII. For the Management's Discussion and Analysis of Financial Condition and Results of Operation schedule, provide a forward-looking discussion of the assessment of the probable future impacts of specific identified significant current events and future events on the respondent's operations and financial position. Specifically address the following details as they apply to the respondent.

(1) Regulatory accounting policies - provide a description of the impact of competition, the changing regulatory framework in which the respondent operates, and an assessment of the impact should a change in a critical accounting policy occur.

(2) Revenue recognition - provide a description of the possible impacts associated regulation for revenue recognition, along with a description of the revenue accounting model used and the major assumptions associated with the model. In addition, provided a description of the probable future impacts associated with a change in the revenue accounting model used.

(3) Asset impairment, including goodwill and other intangible assets - provide a description of the possible impacts of variations in assumptions used for these measurements, and provide a description of the possible future impacts should a change in a major assumption occur.

(4) Environmental contingencies - provide a description of the possible future impacts associated with environmental regulations including a description of possible capital expenditures associated with such regulations, and the impact on the respondent's financial position.

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GENERAL INSTRUCTIONS

(5) Litigation contingencies - provide a description of the possible future impacts associated with potential litigation or other unresolved litigation including a description of possible capital expenditures associated with such litigation contingencies and the impact on the respondent's financial position.

(6) Defined benefit pension plans and other post-retirement benefit plans - provide a description of the possible future impacts regarding potential changes as they relate to liquidity, capital resources, and the methods used to fund plans.

(7) Cost capitalization policies - provide a description of possible impacts on the respondent's operations, financial position, and cash flow as it relates to magnitude of the cost associated with construction, retirement and replacement of plant property and equipment. Specifically address the possible future impact on earnings trends and liquidity.

(8) Depreciation expense - provide a description of the possible future impact of a change in the significant assumptions used to estimate depreciation expense. Additionally, describe any differences in recovery of depreciation expense due to rate setting bodies accelerating the recovery of certain assets that may have risk of becoming stranded costs.

(9) Decommissioning - provide a description of the possible future impacts of a change in the basis of estimation and factors which may result in a change in estimates, and provide a description of the impact of such a change occurring would have on the respondent's operations and financial position.

(10) Asset retirement obligations - provide a description of the possible future impacts associated with a change in the major assumptions, strategies for asset retirement obligations and provide a description of factors that may result in changes in estimates.

(11) Self insurance - provide a description the possible future impacts associated with exposure to uninsured risks including a description of the financial requirements associated with a potential loss. Include a description the amount of coverage where there is a significant discrepancy between insurance coverage by similar companies within the same industry. Also, provide a description of risk sharing agreements with others including the amount of exposure, funding requirements of the exposure, and the potential impact on the respondent's operations due to such exposure.

(12) Unique ownership arrangements - provide a description of the possible future impacts on the company's operations and financial position of potential changes in unique ownership agreements. The description will include earnings and loss allocations, buy-out agreements, and other significant management items related to the unique ownership agreement.

(13) Guarantees and other assurances - provide a description of the potential impact of guarantees and other assurances on the respondent's operations and financial position. Include a description the economic impact of significant contractual obligations along with the probability of an event occurring that would trigger the guarantee. Include a description of the potential impact of the respondent's liquidity and it's capital resources.

(14) Off-balance sheet financing - provide a description and explanation of the possible future impacts on the company's financial position and operations regarding off-balance sheet financing obligations. Include a description of the assets involved, the potential effects of termination agreements, and the amounts of purchase or sale agreements between the company and the off-balance sheet entity.

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GENERAL INSTRUCTIONS

(15) Related party transactions - provide a description of the possible effects on the respondent's financial condition and operations associated with related party transactions. Provide a description of the purpose of the arrangement, parties involved, determination of transaction prices and actual transaction prices, and any ongoing contractual arrangements along with the potential impact on the respondent's operations associated with such transactions.

(16) Energy trading and other related risk management - provide a description of the potential impact on the respondent's financial operations associated with potential changes in fair value due to valuation techniques and disclose maturities of contracts less than one year, between one and three years, between four and five years, and maturities exceeding five years. Additionally disclose the impact of obligations regarding trading risks and credit quality, impacts of risks associated with market fluctuations, and impacts of risks associated with linked or indexed assets or liabilities.

(17) Other significant items - provide a description of other probable future events that could potentially impact the respondent's operations and financial position.

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____ A Resubmission	Month/Day/Year	Month/Day/Year

IDENTIFICATION

	Item
1	Exact Legal Name of Respondent _____
2	Previous Name and Date of Change (If name changed during the period) _____
3	Address of Principal Office at End of Period _____ _____
4	Name of Contact Person _____
5	Title of Contact Person _____
7	Address of Contact Person (Street, City, State, Zip Code) _____ _____
8	Telephone of Contact Person, (Including Area Code) _____

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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OFFICER CERTIFICATION

(1) I have reviewed this FERC Form No. 6-Q, Quarterly Financial Report.

(2) Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report.

(3) Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly represent in all material respects the financial condition, results of operations and cash flows of the respondent as of, and for the periods presented in this quarterly report.

(4) I am responsible for establishing and maintaining internal controls and have designed such internal controls to ensure that material information relating to the respondent and its subsidiaries is made known to such officers by others within those entities, particular during the period in which the periodic reports are being presented. I have evaluated the effectiveness of the respondent's internal controls as of a data within 90 days prior to the report, and have presented in the report their conclusions about the effectiveness of their internal controls based on their evaluation as of that date.

(5) I have disclosed to the respondent's auditors and the audit committee of the board of directors and the audit committee of the board of directors (or persons fulfilling the equivalent function)that all significant deficiencies in the design or operation of internal controls which could adversely affect the respondent's ability to record, process, summarize and report financial data and have identified for the respondent's auditors any material weaknesses in internal controls; and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent's internal controls.

(6). I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Line No.	Name(s) of Certifying Officials	Title	Date
1			
2			
3			
4			

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	_Month/Day/Year_	_Month/Day/Year_

IMPORTANT CHANGES DURING THE QUARTER

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number these in accordance with the inquires. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

(1) Changes and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. State if no consideration was given.

(2) Acquisition of ownership in other carrier operations by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, and reference to dates of Commission authorization and journal entries filed if applicable.

(3) Important extension or reduction of carrier pipeline operations: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required.

(4) State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the period.

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	_Month/Day/Year_	__Month/Day/Year__

COMPARATIVE BALANCE SHEET

		Current Year End of Quarter Balance Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
1	**CURRENT ASSETS**		
2	Cash (10)		
3	Special Deposits (10-5)		
4	Temporary Investments (11)		
5	Notes Receivable (12)		
6	Receivables From Affiliated Companies (13)		
7	Accounts Receivable (14)		
8	Accumulated Provision For Uncollectible Accounts (14-5)		
9	Interest and Dividends Receivable (15)		
10	Oil Inventory (16)		
11	Material and Supplies (17)		
12	Prepayment (18)		
13	Other Current Assets (19)		
14	Deferred Income Tax Assets (19-5)		
15	TOTAL Current Assets (lines 2 through 14)		
16	**INVESTMENTS AND SPECIAL FUNDS**		
17	Investments in Affiliated Companies (20)		
18	Stocks		
19	Bonds		
20	Other Secured Obligations		
21	Unsecured Notes		
22	Investment Advances		
23	Undistributed Earnings From Certain Invest in Account 20		
24	Other Investments (21)		
25	Stocks		
26	Bonds		
27	Other Secured Obligations		
28	Unsecured Notes		
29	Investment Advances		
30	Sinking and Other Funds (22)		
31	Total Investment and Special Funds (lines 17 through 30)		

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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COMPARATIVE BALANCE SHEET (continued)

		Current Year End of Quarter Balance (Month/Day/Year	Prior Year End of Quarter Balance Month/Day/Year
32	**TANGIBLE PROPERTY**		
33	Carrier Property (30)		
34	(Less) Accrued Depreciation -Carrier Property (31)		
35	(Less) Accrued Amortization-Carrier Property (32)		
36	Net Carrier Property (Line 33 Less lines 34 and 35)		
37	Operating Oil Supply (33)		
38	Non Carrier Property (34)		
39	(Less) Accrued Depreciation-Noncarrier Property		
40	Net Non Carrier Property (line 38 less 39)		
41	Total Tangible Property (lines 36, 37 and 40)		
42	**OTHER ASSETS AND DEFERRED CHARGES**		
43	Organization Costs and Other Intangibles (41)		
44	(Less) Accrued Amortization of Intangibles (41)		
45	Miscellaneous Other Assets (43)		
46	Other Deferred Charges (44)		
47	Accumulated Deferred Income Tax Assets (45)		
48	Derivative Instrument Assets (46)		
49	Derivative Instrument Assets-Hedges (47)		
50	Total Other Assets and Deferred Charges (lines 43 through 49)		
51	TOTAL ASSETS (lines 15, 31, 41, and 50)		

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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COMPARATIVE BALANCE SHEET (continued)

		Current Year End of Quarter Balance (Month/Day/Year)	Prior Year End of Quarter Balance (Month/Day/Year)
1	**CURRENT LIABILITIES**		
2	Notes Payable (50)		
3	Payables to Affiliated Companies (51)		
4	Accounts Payable (52)		
5	Salaries and Wages Payable (53)		
6	Interest Payable (55)		
7	Taxes Payable (56)		
8	Long-Term Debt-Payable within one year (57)		
9	Other Current Liabilities (58)		
10	Deferred Income Tax Liabilities (59)		
11	Total Current Liabilities (lines 2 through 10)		
12	**NONCURRENT LIABILITIES**		
13	Long-Term Debt -Payable after one year (60)		
14	Unamortized Premium on Long-Term Debt-Dr (62)		
15	Other Noncurrent Liabilities (63)		
16	Accumulated Deferred Income Tax Liabilities (64)		
17	Total Noncurrent Liabilities (lines 13 through 16)		
18	Total Liabilities (lines 11 and 17)		
19	**STOCKHOLDERS' EQUITY**		
20	Capital Stock (70)		
21	Premiums on Capital Stock (71)		
22	Capital Stock Subscriptions (72)		
23	Additional Paid-In Capital (73)		
24	Appropriated Retained Income (74)		
25	Unappropriated Retained Income (75)		
26	(Less) Treasury Stock (76)		
27	Accumulated Other Comprehensive Income (77)		
28	Total Stockholders Equity (lines 20 through 27)		
29	TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (lines 18 and 28)		

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	_____An Original _____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF INCOME AND RETAINED EARNINGS

1. Enter in column (b) the balance for the reporting quarter and enter in column (c) the balance for the same three month period for the prior year.

2. Enter in column (d) the year to date balance for the year, and enter in column (e) the year to date balance for the same period of the prior year.

	(a)	Current Year Current Quarter (Month/Day/Year) (b)	Prior Year Prior Quarter (Month/Day/Year) (c)	Current Year to Date Quarter (Month/Day/Year) (d)	Prior Year to Date Quarter (Month/Day/Year) (e)
1	ORDINARY ITEMS-Carrier Operating				
2	Operating Revenues (600)				
3	(Less) Operating Expenses (610)				
4	Net Carrier Operating Income				
5	Other Income and Deductions				
6	Income (Net) From Noncarrier Property (602)				
7	Interest and Dividend Income (630)				
8	Miscellaneous Income (640)				
9	Unusual or Infrequent Items-Cr.(645)				
10	(Less)Interest Expense (650)				
11	(less) Misc. Income Charges (660)				
12	(Less)Unusual or Infrequent Items Debt (665)				
13	Dividend Income (Equity				
14	Undistributed Earnings (Losses)				
15	Equity In Earnings (Losses) of Affiliated Companies (lines 13 and				
16	Total Other Income and Deductions				
17	Ordinary Income Before Federal Income Taxes (line 4 (+/-) line 16)				
18	(Less) Income Taxes on Income from Continuing Operations (670)				
19	(Less) Prov. for Deferred Taxes Losses (671)				
20	Income (Loss) From Continuing Operations (lines 17 through 19)				

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STATEMENT OF INCOME AND RETAINED EARNINGS (continued)

		Current Year Current Quarter (Month/Day/Year) (b)	Prior Year Prior Quarter (Month/Day/Year) (c)	Current Year to Date Quarter (Month/Day/Year) (d)	Prior Year to Date Quarter (Month/Day/Year) (e)
21	**Discontinued Operations**				
22	Income (Loss) from Operations of Discontinued Segments (675) (Less applicable income taxes)				
23	Gain (Loss) on Disposal of Discontinued Segments (676)				
24	Total Income (Loss) from Discontinued Operations (lines 22 and 23)				
25	Total Income (Loss) before Extraordinary Items (lines 20 and 23)				
26	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES				
27	Extraordinary Items-Net-(Debt) Credit (680)				
28	Income Taxes on Extraordinary Items -Debit (Credit) (695)				
29	Provision for Deferred Taxes-Extraordinary Items (696)				
30	Total Extraordinary Items (lines 27 through 29)				
31	Cumulative Effect of Changes in Accounting Principles -Net of taxes(697)				
32	Total Extraordinary Items and Accounting Changes				
33	Net Income (Loss) (Lines 25 and 28)				

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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STATEMENT OF INCOME AND RETAINED EARNINGS (continued)

	(a)	Current Year Current Quarter (Month/Day/Year) (b)	Prior Year Prior Quarter (Month/Day/Year) (c)	Current Year to Date Quarter (Month/Day/Year) (d)	Prior Year to Date Quarter (Month/Day Year) (e)
34	UNAPPROPRIATED RETAINED INCOME				
35	Balance at Beginning of Period				
36	CREDITS				
37	Net Balance Transferred From Income (700)				
38	Prior Period Adjustments to Beginning Retained Income (705)				
39	Other Credits (710)				
40	TOTAL (lines 34 through 39)				
41	DEBITS				
42	Net Balance Transferred From Income (700)				
43	Other Debits (720)				
44	Appropriations of Retained Income (740)				
45	Dividend Appropriations of Retained Income (750)				
46	TOTAL (lines 42 Through 45)				
47	Net Increase (Decrease) During the period (line 40 minus 46)				
48	Balances at End of Year (line 35 and 47)				
49	Balance From Line 57				
50	TOTAL Unappr.Retained Income and Equity in Undistr. Earnings				
51	Account 710				
52	Account 720				
53	EQUITY IN UNDISTRIBUTED EARNINGS (LOSSES) OF AFFILIATED COMPANIES				
54	Balances at Beginning of Period				
55	Balance Transferred From Income				
56	Other Credits (debits)				
57	Balance at End of Period				

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt;(c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the Balance Sheet.

(3) Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

	Description (See Instruction for Explanation of Codes).	Current Year to Date Month/Day/Year	Prior Year to Date Month/Day/Year
1	**Net Cash Flow From Operating Activities:**		
2	Net Income		
3	Noncash Charges (Credits) to Income:		
4	Depreciation		
5	Amortization		
6	Deferred Income Taxes		
7	Net (Increase) Decrease in Receivables		
8	Net (Increase) Decrease Inventory		
9	Net Increase (Decrease) in Payables and Accrued Expenses		
10	Other (specify)		
11	Net Cash Provided by (Used in) Operating Activities (lines 2 through 10)		

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Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF CASH FLOWS (continued)

	Description (See Instruction for Explanation of Codes).	Current Year to Date Month/Day/Year	Prior Year to Date Month/Day/Year
12	**Cash Flows From Investment Activities**		
13	Construction and Acquisition of Plant (Including Land)		
14	Gross Additions to Carrier Property		
15	Gross Additions to Non Carrier Property		
16	Other (specify)		
17	Cash Outflows for Plant (lines 14 through 16)		
18	Acquisition Of Other Noncurrent Assets (d)		
19	Proceeds From Disposal of Noncurrent Assets (d)		
20	Investments in and Advances to Assoc and Subsidiary Cos.		
21	Contributions and Advances from Assoc and Subsidiary Cos.		
22	Disposition of Investments in (and Advances to) Assoc and Subsidiaries Companies		
23	Purchase of Investment Securities (a)		
24	Proceeds from Sales of Investment Securities (a)		
25	Loans Made or Purchased		
26	Collections on Loans		
26	Net (Increase) Decrease in Receivables		
28	Net (Increase) Decrease in Inventory		
29	Net Increase (Decrease) in Payables and Accrued Expenses		
30	Other (specify)		
31	Net Cash Provided by (Used in) Investing Activities		

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

STATEMENT OF CASH FLOWS (continued)

		Current Year to Date Month/Day/Year	Prior Year to Date Month/Day/Year
32	**Cash Flow From Financing Activities**		
33	Proceeds from Issuance of		
34	Long-term debt (b)		
35	Capital Stock		
36	Other		
37	Net Increase in Short-term Debt (c)		
38	Other (specify):		
39	Cash Provided by Outside Sources (lines 34 through 38)		
40	Payment for Retirement of		
41	Long-term Debt (b)		
42	Capital Stock		
43	Other (specify):		
44	Net Decrease in Short-Term Debt (c)		
45	Dividends on Capital Stock		
46	Other (specify):		
47	Net Cash Provided by (Used in) Financing Activities		
48	Net Increase (Decrease) in Cash and Cash Equivalents (lines 11, 31, and 47)		
49	Cash and Cash Equivalents at Beginning of Period		
50	Cash and Cash Equivalents at End of Period		

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES

1. Report in columns (b) (c) (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.

2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.

3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 77 at Beginning of Preceding Quarter				
2	Preceding Quarter Reclassification from Account 77 to Net Income				
3	Preceding Quarter Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 77 at End of Preceding Quarter/ Beginning of Current Quarter.				
6	Current Quarter Reclassification From Account 77 to Net Income				
7	Current Quarter Changes in Fair Value				
8	Total (lines 6 and 7)				
9	Balance of Account 77 at End of Current Quarter				

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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STATEMENT OF ACCUMULATED COMPREHENSIVE INCOME AND HEDGING ACTIVITIES (continued)

	Other Cash Flow Hedges [Insert Category] (f)	Other Cash Flow Hedges [Insert Category] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 72) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

NOTES TO FINANCIAL STATEMENTS

1. Prepare the notes to the financial statements using the appropriate disclosure rules as prescribed in the Uniform System of Accountants and in accordance with current accounting principles. Use the space below for important notes regarding the Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and Statement of Other Comprehensive Income and Hedging Activities, or any other account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant commitments or contingent assets or liabilities existing at end of quarter including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the respondent. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. Furnish details on the accounting for the respondent's pensions and post-retirement benefits and explain any changes in the method of accounting for them. Include in the details a concise breakdown of the effect of the various components on income for the year, funding for the plan and accumulated obligations at year end.

4. Provide an explanation of any significant changes in operations during the period. Give the financial statement effects of acquiring oil pipelines by purchase or merger or by participating in joint ventures or similar activities.

5. Furnish details on the respondent's accounting for income taxes and provide an explanation of any changes in the methods of accounting for income taxes and give the financial statement effects resulting from these changes.

6. Provide an explanation of any significant rate or other regulatory matters involving the respondent during the period and give the effects, if any, on the respondent's financial statements.

7. Disclose details on any significant financial changes during the reporting period to the respondent's consolidated group that directly affect the respondent's operations including sales, transfers or mergers of affiliates, investments in new partnerships, sales of facilities or the sale of ownership interests in facilities to limited partnerships, investments in related industries, major investment in facilities, acquisitions by the parent corporation(s), and distribution of capital.

8. Explain concisely only those significant changes in accounting methods made during the period which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding period. Also give the approximate dollar effect of such change.

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

(a) Use the space below for management's discussion and analysis of financial condition and results of operation. The content of this schedule contains coverage of trends (favorable and unfavorable) and significant events or uncertainties in the areas of liquidity and capital resources that affect future business operations. See RM03-8-000 for further information.

(b) Make the statements explicit and precise, and number the responses in accordance with the items listed. Include the following disclosures as they apply to the respondent: (1) Regulatory accounting policies, (2) Revenue recognition, (3) Asset impairment, including goodwill and other intangible assets, (4) Environmental contingencies, (5) Litigation contingencies, (6) Defined benefit pension plans and other post-retirement benefit plans, (7) Cost capitalization policies, (8) Depreciation expense, (9) Decommissioning, (10) Asset retirement obligations, (11) Self insurance, (12) Unique ownership arrangements, (13) Guarantees and other assurances, (14) Off-balance sheet financing, (15) Related party transactions, (16) Energy trading and other related risk management, and (17) Other significant items.

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

OPERATING REVENUES

Report the respondent's pipeline operating revenues at the end of quarter, classified in accordance with the Uniform System of Accounts.

	Account (a)	Crude Oil End of Quarter Month/Day/Year (b)	Products End of Quarter Month/Day/Year (c)	End of Quarter Month/Day/Year (b)+(c)=(d)
1	(200) Gathering Revenues			
2	(210) Trunk Revenues			
3	(220) Delivery Revenues			
4	(230) Allowance Oil Revenues			
5	(240) Storage and Demurrage Revenue			
6	(250) Rental Revenue			
7	(260) Incidental Revenue			
8	TOTAL (lines 1 through 7)			

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

OPERATIONS, MAINTENANCE, AND GENERAL EXPENSES

Report the respondent's pipeline operating, maintenance and general expenses at the end of quarter, classified in accordance with the Uniform System of Accounts.

	Operating Expense Accounts (a)	Crude Oil Gathering End of Quarter Month/Day/Year (b)	Crude Oil Trunk End of Quarter Month/Day/Year (c)	Crude Oil Delivery End of Quarter Month/Day/Year (d)	End of Quarter Month/Day/Year (E)=(b)+(c)+(d)
1	**OPERATIONS AND MAINTENANCE**				
2	(300) Salaries and Wages				
3	(310) Materials and Supplies				
4	(320) Outside Services				
5	(330) Operating Fuel and Power				
6	(340) Oil Losses and Shortages				
7	(350) Rentals				
8	(390) Other Expenses				
9	Total (lines 2 through 8)				
10	**GENERAL**				
11	(500) Salaries and Wages				
12	(510) Materials and Supplies				
13	(520) Outside Services				
14	(530) Rentals				
15	(540) Depreciation and Amortization				
16	(550) Employee Benefits				
17	(560) Insurance				
18	(570) Casualty and Other Losses				
19	(580) Pipeline Taxes				
20	(590)Other Expenses				
21	Total General Expense (lines 11 through 20)				
22	TOTAL (lines 9 and 21)				

FERC FORM 6-Q (ED Month/Year)

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

OPERATIONS, MAINTENANCE AND GENERAL EXPENSES (CONTINUED)

Report the respondent's pipeline operating, maintenance and general expenses at the end of quarter, classified in accordance with the Uniform System of Accounts.

	Operating Expense Accounts	Products Trunk End of Quarter Month/Day/Year (f)	Products Delivery End of Quarter Month/Day/Year (g)	Products Total End of Quarter Month/Day/Year (h)=(f)+(g)	End of Quarter Month/Day/Year (i)=(e)+(h)
1	**OPERATIONS AND MAINTENANCE**				
2	(300) Salaries and Wages				
3	(310) Materials and Supplies				
4	(320) Outside Services				
5	(330) Operating Fuel and Power				
6	(340) Oil Losses and Shortages				
7	(350) Rentals				
8	(390) Other Expenses				
9	Total (lines 2 through 8)				
10	**GENERAL**				
11	(500) Salaries and Wages				
12	(510) Materials and Supplies				
13	(520) Outside Services				
14	(530) Rentals				
15	(540) Depreciation and Amortization				
16	(550) Employee Benefits				
17	(560) Insurance				
18	(570) Casualty and Other Losses				
19	(580) Pipeline Taxes				
20	(590)Other Expenses				
21	Total General Expenses (Lines 11 through 20)				
22	TOTAL (lines 9 and 21)				

FERC FORM 6-Q (ED Month/Year)

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____A Resubmission	Month/Day/Year	Month/Day/Year

STATISTICS OF OPERATIONS (page 1 of 2)

1. Give particulars (details) by States of origin for crude oil and for each kind of product received quarter to date and totals only (i.e. no State detail) for number of barrels of crude oil and of each kind of product delivered out of the pipeline during through the end of the quarter. Classify and list in column (a) by States of origin the refined products transported in the following order: 29111, Gasoline, jet fuels, and other high volatile petroleum fuels, except natural gasoline; 29112, Kerosene; 29113, Distillate fuel oil; 29114, Lubricating and similar oils and derivatives; 29117, Residual fuel oil and other low volatile petroleum fuels; 29112, Products of petroleum refining, n.e.c.-Specify.

	State of Origin	Number of Barrels Received From Collecting Carriers (b)	Number of Barrels Received ORIGINATED On Gathering Lines (c)	Number of Barrels Received ORIGINATED On Trunk Lines (d)	Total Received (e)=(b)+(c)+(d)
1	CRUDE OIL				
2					
3					
4					
5	TOTAL				
6	PRODUCTS (STATE OF ORIGIN AND CODE)				
7					
8					
9					
10					
11	TOTAL				

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Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
_____	____ An Original ____ A Resubmission	Month/Day/Year	Month/Day/Year

STATISTICS OF OPERATIONS (page 2 of 2)

2. In column (b) show all oils received by the respondent from connecting carriers reporting to the Commission. In column (c) report all oils originating on respondent's gathering lines and in column (d) all oils received into respondent's trunk line, except receipts shown in column (b) and (c). Any barrels received into a pipeline owned by the respondent, but operated by others, should be reported separately.

3. Entries in column (e) should be the sum of columns (b), (c) and (d). In column (f) show all oils delivered to connecting carriers reporting to the Commission. In column (g) show all oils terminated on the respondent's gathering lines, and in column (h) all oils delivered out of the respondent's pipeline, except deliveries shown under columns (f) and (g).

	State of Origin	Number of Barrels Delivered Out to Connecting Carriers (f)	Number of Barrels Delivered Out TERMINATED On Gathering Lines (g)	Number of Barrels Delivered Out TERMINATED On Trunk Lines (h)	Total Delivered Out (i)=(f)+(g)+(h)
1	CRUDE OIL				
2					
3					
4					
5	TOTAL				
6	PRODUCTS (STATE OF ORIGIN AND CODE)				
7					
8					
9					
10					
11	TOTAL				

FERC FORM 6-Q (ED Month/Year)

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Appendix B: Proposed New Form 1 and 1-F Schedule

Name of Respondent	This Report is:	Date of Report	For the Quarter Ending
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

(1) On line 1 columns (b) and (c) report the amount of ancillary services purchased and sold during the year.

(2) On line 2 columns (b) and (c) report the amount of reactive supply and voltage control services purchased and sold during the year.

(3) On line 3 columns (b) and (c) report the amount of regulation and frequency response services purchased and sold during the year.

(4) On line 4 columns (b) and (c) report the amount of energy imbalance services purchased and sold during the year.

(5) On lines 5 and 6, columns (b) and (c), report the amount of operating reserve spinning and supplement services purchased and sold during the period.

(6) On line 7 columns (b) and (c) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote specify the amount for each type of other ancillary service provided.

	Type of Ancillary Service (a)	Amount Purchased For the Year Ending Month/Day/Year (b)	Amount Sold For the Year Ending Month/Day/Year (c)
1	Scheduling, System Control and Dispatch		
2	Reactive Supply and Voltage		
3	Regulation and Frequency Response		
4	Energy Imbalance		
5	Operating Reserve–Spinning		
6	Operating Reserve–Supplemental		
7	Other		
8	Total		

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