



BILLING CODE 6717-01-P
DEPARTMENT OF ENERGY
Federal Energy Regulatory Commission

[Docket No. IC20-10-000]

**Commission Information Collections Activities (Ferc Form Nos. 2 And 2-A);
Comment Request; Extension; Errata Notice**

AGENCY: Federal Energy Regulatory Commission.

ACTION: Errata notice for information collections and request for comments.

SUMMARY: In compliance with the requirements of the Paperwork Reduction Act of 1995, the Federal Energy Regulatory Commission (Commission or FERC) is soliciting public comment on currently approved information collections, FERC Form No. 2 (Annual Report for Major Natural Gas Companies) and FERC Form No. 2-A (Annual Report for Non-Major Natural Gas Companies). This notice corrects and replaces the 30-day notice published on July 20, 2020. The 60-day notice was published on April 30, 2020 and the initial 30-day notice published on July 20, 2020. The initial 30-day notice erroneously omitted the burden associated with a Final rule approved September 9, 2019. In order to correct the previously published notices, FERC is providing the opportunity for an additional 30-day comment period.

DATES: Comments on the collections of information are due **[Insert date 30 days after date of publication in the Federal Register]**.

ADDRESSES: You may submit written comments on FERC Form Nos. 2 and 2-A to the Office of Management and Budget (OMB) through www.reginfo.gov/public/do/PRAMain, Attention: Federal Energy Regulatory

Commission Desk Officer. Please identify the OMB control numbers (1902-0028 and 1902-0030) in the subject line. Your comments should be sent within 30 days of publication of this notice in the Federal Register.

Please submit copies of your comments to the Commission (identified by Docket No. IC20-10-000) by one of the following methods:

- eFiling at Commission's Web Site: <http://www.ferc.gov>
- U.S. Postal Service Mail: Persons unable to file electronically may mail similar pleadings to the Federal Energy Regulatory Commission, 888 First Street, NE, Washington, DC 20426
- Effective 7/1/2020, delivery of filings other than by eFiling or the U.S. Postal Service should be delivered to Health and Human Services, 12225 Wilkins Avenue, Rockville, Maryland 20852.

Instructions: All submissions must be formatted and filed in accordance with submission guidelines at: <https://www.ferc.gov/filing-instructions>. For user assistance, contact FERC Online Support by e-mail at ferconlinesupport@ferc.gov, or by phone at: (866) 208-3676 (toll-free).

Docket: Users interested in receiving automatic notification of activity in this docket or in viewing/downloading comments and issuances in this docket may do so at <http://www.ferc.gov/docs-filing/docs-filing.asp>.

FOR FURTHER INFORMATION: Ellen Brown may be reached by e-mail at DataClearance@FERC.gov and telephone at (202) 502-8663.

SUPPLEMENTARY INFORMATION:

Title: FERC Form No. 2, Annual Report for Major Natural Gas Companies, and FERC Form No. 2-A, Annual Report for Non-Major Natural Gas Companies

OMB Control Nos.: 1902-0028 (FERC Form No. 2), and 1902-0030 (FERC Form No. 2-A)

Type of Request: Three-year extension of the FERC Form No. 2 and FERC Form No. 2-A information collections requirements without a change to the current reporting and recordkeeping requirements.

Abstract: Pursuant to sections 8, 10 and 14 of the Natural Gas Act (NGA), (15 U.S.C. 717g, 717i, and 717m), the Commission is authorized to conduct investigations and collect and record data, and to prescribe rules and regulations concerning accounts, records and memoranda as necessary or appropriate for purposes of administering the NGA. 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.

The Commission collects FERC Form Nos. 2 and 2-A information as prescribed in 18 CFR 260.1 and 18 CFR 260.2. These forms provide information concerning a company's current performance, compiled using the Commission's Uniform System of Accounts (USofA).¹ FERC Form No. 2 is filed by "Major" natural gas companies that have combined natural gas transported or stored for a fee that exceeds 50 million

¹ See 18 CFR Part 201 (Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act).

Dekatherms in each of the three previous calendar years. FERC Form No. 2-A is filed by “Non-Major” natural gas companies that do not meet the filing threshold for the FERC Form No. 2, but have total gas sales or volume transactions that exceeds 200,000 Dekatherms in each of the three previous calendar years.²

The forms provide information concerning a company’s financial and operational information. The forms contain schedules which include a basic set of financial statements: Comparative Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and the Statement of Comprehensive Income and Hedging Activities. Supporting schedules containing supplementary information are filed, including revenues and the related quantities of products sold or transported; account balances for various operating and maintenance expenses; selected plant cost data; and other information.

The information collected assists the Commission in the administration of its jurisdictional responsibilities and is used by Commission staff, state regulatory agencies, customers, financial analysts and others in the review of the financial condition of regulated companies. The information is also used in various rate proceedings, industry analyses and in the Commission’s audit programs and as appropriate, for the computation of annual charges. The information is made available to the public, interveners and all

² FERC Form Nos. 2 and 2-A are part of the “Forms Refresh” effort, which is a separate activity and not addressed here. See Revisions to the Filing Process for Commission Forms, 166 FERC ¶ 61,027 (2019) (started in Docket No. AD15-11-000 and ongoing in Docket No. RM19-12-000). OMB issued its decisions on the Forms Refresh Final Rule in Docket No. RM19-12-000 on June 27, 2019.

interested parties to assist in the proceedings before the Commission. For financial information to be useful to the Commission, it must be understandable, relevant, reliable and timely. The Form Nos. 2 and 2-A financial statements are prepared in accordance with the Commission's USofA and related regulations, and provide data that enables the Commission to develop and monitor cost-based rates, analyze costs of different services and classes of assets, and compare costs across lines of business. The use of the USofA permits natural gas companies to account for similar transactions and events in a consistent manner, and to communicate those results to the Commission on a periodic basis. 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. In summary, without the information collected in the forms, it would be difficult for the Commission to ensure, as required by the NGA, that a pipeline's rates remain just and reasonable, respond to Congressional and outside inquires, and make decisions in a timely manner. On April 30, 2020, the Commission published a Notice in the Federal Register in Docket No. IC20-10-000 requesting public comments.³ The Commission received no public comments.

Note: This notice replaces and corrects the 30-day notice published on July 20, 2020 (85FR43831); no public comments were received. The burden and cost estimates have

³ 85 FR 23954

been corrected to include the industry burden of preparing and submitting in XBRL carried over from RM19-12 (approved by OMB 9/2019). The changes are reflected within the table below.

Type of Respondent: Major and Non-Major Natural Gas Companies.

*Estimate of Annual Burden*⁴: The Commission estimates the annual public reporting burden and cost⁵ for the information collections as shown in the following table:

Information Collections (FERC Form No.)	Number of Respondents (1)	Annual Number of Responses per Respondent (2)	Total Number of Responses (1)*(2)=(3)	Average Burden & Cost (\$) Per Response (4)	Total Annual Burden Hours & Cost(\$) ⁶ (3)*(4)=(5)	Annual Cost per Respondent (\$) (5)÷(1)
Form No. 2-representing 100 respondents						
Burden to Comply with Filing Requirement	100	1	100	1,671.67 hrs.; \$133,734	167,167 hrs.; \$13,373,360	\$133,734

⁴ Burden is defined as the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. For further explanation of what is included in the information collections burden, refer to 5 Code of Federal Regulations 1320.3.

⁵ The Commission staff believes the FERC FTE (full-time equivalent) average cost for wages plus benefits is representative of the corresponding cost for the industry respondents. Based upon the FERC's 2019 average cost for salary plus benefits, the average hourly cost is \$80/hour.

⁶ Every cost figure in this column is rounded to the nearest dollar.

Burden to Prepare and Submit in XBRL (represented using the same number of respondents and responses normally received annually)	100	1	100	42.66 hrs.; \$3413	4,266 hrs.; \$341,280	\$3,413
Form No. 2 Total	100	1	100	1,714.32 hrs.; \$137,147	171,433 hrs.; \$13,714,700	\$137,147
Form No. 2-A-representing 81 respondents						
Burden to Comply with Filing Requirement	81	1	81	296 hrs.; \$23,680	23,976 hrs.; \$1,918,080	\$23,680
Burden to Prepare and Submit in XBRL (represented using the same number of respondents and responses normally received annually)	81	1	81	42.66 hrs.; \$3413	3,455.46 hrs.; \$276,453	\$3,413
Form No. 2-A Total	81	1	81	338.66 hrs.; \$27,093	27,431.46 hrs.; \$2,194,533	\$27,093

- The number of annual responses related to the FERC Form Nos. 2 and 2-A is 181 responses.

- The industry burden of complying with the filing requirement is 167,167 hours (rounded) for FERC Form No. 2 and 23,976 hours for FERC Form No. 2-A.
- The industry burden of preparing and submitting in XBRL carried over from RM19-12 (approved by OMB 9/2019) 100 hours per form for the first year plus 14 hours per form for the remaining 2 years. The annual estimated total XBRL hours (100 +14+14=128; 128 hrs./3 yrs. = 42.66 hrs. per respondent per response) is 4,266 hours for FERC Form No. 2 and 3,455.46 hours for FERC Form No. 2-A.

Comments: Comments are invited on: (1) whether the collections of information are necessary for the proper performance of the functions of the Commission, including whether the information will have practical utility; (2) the accuracy of the agency's estimate of the burden and cost of the collections of information, including the validity of the methodology and assumptions used; (3) ways to enhance the quality, utility and clarity of the information collections; and (4) ways to minimize the burden of the collections of information on those who are to respond, including the use of automated collection techniques or other forms of information technology.

DATED: September 8, 2020.

Kimberly D. Bose,
Secretary.

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