



## **DEPARTMENT OF ENERGY**

### **Federal Energy Regulatory Commission**

**[Docket No. IC24-01-000]**

**Commission Information Collection Activities (FERC Form Nos. 2 and 2-A);**

**Comment Request; Extension**

**AGENCY:** Federal Energy Regulatory Commission.

**ACTION:** Notice of information collection and request for comments.

**SUMMARY:** In compliance with the requirements of the Paperwork Reduction Act of 1995 (PRA), the Federal Energy Regulatory Commission (Commission or FERC) is soliciting public comment on the currently approved information collection, 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), which will be submitted to the Office of Management and Budget (OMB) for review.

**DATES:** Comments on the collection of information are due **[INSERT DATE 30**

**DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].**

**ADDRESSES:** Send written comments on FERC Form Nos. 2 and 2-A to OMB through [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Attention: Federal Energy Regulatory Commission Desk Officer. Please identify the OMB Control Number (1902-0303) in the subject line of your comments. Comments should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain).

Please submit copies of your comments to the Commission. You may submit copies of your comments (identified by Docket No. IC24-01-000) by one of the following methods:

Electronic filing through <https://www.ferc.gov>, is preferred.

- Electronic Filing: Documents must be filed in acceptable native applications and print-to-PDF, but not in scanned or picture format.
- For those unable to file electronically, comments may be filed by USPS mail or by hand (including courier) delivery.
  - Mail via U.S. Postal Service Only: Addressed to: Federal Energy Regulatory Commission, Secretary of the Commission, 888 First Street, N.E., Washington, DC 20426.
  - Hand (including courier) delivery: Deliver to: Federal Energy Regulatory Commission, Secretary of the Commission, 12225 Wilkins Avenue, Rockville, MD 20852.

*Instructions:* OMB submissions must be formatted and filed in accordance with submission guidelines at [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Using the search function under the “Currently Under Review” field, select Federal Energy Regulatory Commission; click “submit,” and select “comment” to the right of the subject collection. FERC submissions must be formatted and filed in accordance with submission guidelines at: <https://www.ferc.gov>. For user assistance, contact FERC Online Support by e-mail at [ferconlinesupport@ferc.gov](mailto: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 <https://www.ferc.gov/ferc-online/overview>.

**FOR FURTHER INFORMATION CONTACT:** Jean Sonneman may be reached by e-mail at [DataClearance@FERC.gov](mailto:DataClearance@FERC.gov), telephone at (202) 502-6362.

**SUPPLEMENTARY INFORMATION:**

No comments were received on the 60-day notice published on November 9, 2023 at 88 FR 77297.<sup>1</sup>

*Title:* FERC Form No. 2, Annual Report for Major Natural Gas Companies; OMB

Control No. 1902-0028

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

Control No. 1902-0030

*OMB Control Nos.:* 1902-0028, 1902-0030

*Type of Request:* Three-year extension of the FERC Form Nos. 2 and 2-A information collection 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

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<sup>1</sup> The 60-day notice published on November 9, 2023, inadvertently contained a burden table that did not reflect 2023 updates. However, the estimates contained in the instant 30-day notice accurately reflect these updates. Parties should inform the Commission should they need additional time to respond to this notice beyond the 30 days provided.

Account (USofA).<sup>2</sup> 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 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 exceed 200,000 Dekatherms in each of the three previous calendar years.

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, Statement of 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 interested parties to assist in the proceedings before the Commission. For financial information to be useful to the Commission, it must be understandable,

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<sup>2</sup> See 18 CFR part 201 (Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act).

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.

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

*Estimate of Annual Burden*<sup>3</sup>: The Commission estimates the annual public reporting burden and cost<sup>4</sup> for the information collection as shown in the following table:

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<sup>3</sup> 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 collection burden, refer to 5 Code of Federal Regulations 1320.3.

<sup>4</sup> 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 2023 average cost for salary plus benefits, the average hourly cost is \$96/hour.

Renewal for FERC Form Nos. 2 and 2A						
Information Collection (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 (3)*(4)=(5)	Annual Cost per Respondent (\$) (5)÷(1) <sup>5</sup>
2	106	1	106	1,643 hrs.; \$157,728	174,158 hrs.; \$16,719,168	\$157,728
2-A	78	1	78	267 hrs.; \$25,632	20,826 hrs.; \$1,999,296	\$25,632

*Comments:* Comments are invited on: (1) whether the collection of information is 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 collection of information, including the validity of the methodology and assumptions used; (3) ways to enhance the quality, utility and clarity of the information collection; and (4) ways to minimize the burden of the collection of information on those who are to respond, including the use of automated collection techniques or other forms of information technology.

The Commission's Office of Public Participation (OPP) supports meaningful public engagement and participation in Commission proceedings. OPP can help members of the public, including landowners, environmental justice communities, Tribal members and others, access publicly available information and navigate Commission processes. For public inquiries and assistance with making filings such as interventions, comments, or requests for rehearing, the public is encouraged to contact OPP at (202) 502-6595 or [OPP@ferc.gov](mailto:OPP@ferc.gov).

Dated: January 24, 2024.

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<sup>5</sup> Every figure in this column is rounded to the nearest dollar.

**Debbie-Anne. Reese,**  
*Acting Secretary.*

[FR Doc. 2024-01841 Filed: 1/30/2024 8:45 am; Publication Date: 1/31/2024]