FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, DC 20426

February 24, 2012

TO MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS FILING FERC FORM NO. 1 AND FERC FORM NO. 3-Q

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. l, Annual Report of Major Electric Utilities, Licensees and Others (FERC Form No. 1), for the reporting year ending December 31, 2011 and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q) for the 2012 reporting year.

HIGHLIGHTS

- The deadline for filing the 2011 FERC Form No. 1 is **April 18, 2012.**
- The 2012 FERC Form No. 3-Q due dates for Major filing companies are: Quarter 1 – May 30, 2012; Quarter 2 - August 29, 2012; and Quarter 3 – November 29, 2012.
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's, Market Oversight Branch 1, which has responsibility for administrating FERC Form No. 1 and FERC Form No. 3-Q.
- All software and technical questions regarding submission and access to FERC Form No. 1 and FERC Form No. 3-Q data should be directed to FERC Online Support Staff at ferconlinesupport@ferc.gov.

WHO MUST SUBMIT FERC FORM NO. 1

Each Major and each Nonoperating (formerly designated as Major) electric utility (as defined in General Instruction 1, 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. 796), including any agency, authority or other legal entity 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 equal to Major as defined above, must prepare and file electronically with the Commission the FERC Form No. 1 pursuant to the General Instructions set out in that form (18 C.F.R. § 141.1(b)(1)(i) (2011)).

WHEN AND HOW TO SUBMIT FERC FORM NO. 1 AND FERC FORM NO. 3-Q

Companies filing the FERC Form No. 1 must file electronically by April 18, 2012. The FERC Form No. 3-Q filing deadlines are listed above. The electronic submission must be created by using the FERC Form No. 1 submission software provided free of charge by the Commission on its web site: http://www.ferc.gov/docsfiling/eforms/form-1/elec-subm-soft.asp. The software is used to submit the electronic filing to the Commission via the Internet. It is not necessary to file a paper copy with the Commission.

HELP WITH FERC FORM NO. 1 SUBMISSION SOFTWARE AND ELECTRONIC FILING

All questions about how to install or use the software should be referred to FERC Online Support, which can be reached toll free by phone at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or email ferconlinesupport@ferc.gov. Companies filing with a new name must first register by sending an email to ferconlinesupport@ferc.gov containing the following information: company name, company address, point-of-contact name, email address and phone number.

After receiving this information, FERC Online Support will provide the requestor with instructions on how to set up the software application and an access number to permit electronic filing via the forms submission software. The point-of-contact list will be used to disseminate any future information on the software. Once a company has been assigned an access number, it does not need to obtain a new one for subsequent annual filings.

RESUBMISSIONS OF FERC FORM NO. 1 OR FERC FORM NO. 3-Q FILINGS

Resubmit any revised FERC Form No. 1 or FERC Form No. 3-Q data using the forms submission software only. Revised schedules should be noted in the remarks section of the List of Schedules. Explain the reason for the resubmission in a footnote to any revised data fields.

CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission’s regulations require a Report of Certification, generally referred to as the CPA Certification Statement, within 30 days after the electronic filing of FERC Form No. 1. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. In addition, Major public utilities or licensees previously classified as Class C or D prior to January 1, 1984, do not have to file a CPA Certification Statement (18 C.F.R. § 41.11 (2011)).

The CPA Certification Statement must be filed with the Secretary of the Commission at the address below:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Companies are encouraged to file their CPA Certification Statement using eFiling. Instructions on how to use the eFiling system are on the Commission's website at http://www.ferc.gov/help/how-to.asp. When asked for a docket number, enter ZZ12 and then select the first option, "CPA Certification." For further assistance using the eFiling system, please contact the eFiling group at 202-502-8258 or send your question to efiling@ferc.gov.

ADDITIONAL INFORMATION

- By e-mail issued in April 2006, we advised **"**On December 29, 2005, the Commission issued an order delaying the effective date of Order No. 668 until April 1, 2006. Therefore, respondents must report amounts in quarter 1 of 2006 according to the Uniform System of Accounts in effect prior to adoption of Order No. 668. The new information required by Order No. 668 must be reported beginning in quarter 2 of 2006.**"**… "**Page 324, Electric Production, Other Power Supply, Transmission, Regional Market and Distribution Expenses** is revised by adding Accounts 561.1-561.8, 569.1-569.4, 575.1-575.7, and 576.1-576.5. Do not report any expenses in these accounts until quarter 2 of 2006. Account 561, Load Dispatching, has been eliminated effective with quarter 2 of 2006. However, for reporting purposes we are retaining this account for comparison purposes and for use in quarter 1 of 2006. In quarter 1, report the appropriate amount for Account 561. In quarters 2 and 3 do not report any amounts in Account 561. At year-end when preparing your 2006 Form 1, you must report amounts reported in quarter 1 of 2006 for Account 561 in the current year column (column (b)) and amounts reported in your 2005 Form 1 for Account 561 in the prior year column (column (c))."

We inadvertently did not eliminate Account 561 from Form 1 starting in 2007. Since the account was eliminated from the Uniform System of Accounts, nothing should have been reported after 2006.[1] We will blank out Account 561 beginning in the first quarter of 2012.

- For page 231, report quarterly data in the FERC Form No. 3-Q and cumulative (12 month) data in the FERC Form No. 1. Also, an "Import" feature will soon be added to this page.

Clarification of the term "Year to Date" in regard to Quarterly Forms

The chart below clarifies what is meant by year to date data:

Quarter	Months Included for Year-to-Date Information
Q1	January 1 - March 31
Q2	January 1 - June 30
Q3	January 1 - September 30

QUESTIONS CONCERNING FILING AND REPORTING REQUIREMENTS FOR FERC FORM NO. 1, FERC FORM NO. 3-Q, OR CPA CERTIFICATION STATEMENT

All questions regarding filing and reporting requirements for the FERC Form No. 1, FERC Form No. 3-Q, or CPA Certification Statement should be directed to the Office of Enforcement's Division of Energy Market Oversight. Please contact Brian Holmes at 202-502-6008 or send questions to form1@ferc.gov.

Sincerely,

Thomas Rieley,
Branch Chief
Market Oversight Branch 1

[1]This account was eliminated per FERC Order No. 668, Accounting and Financial Reporting for Public Utilities Including RTOs.