

UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Revisions to Uniform System of Accounts, Forms,
Statements, and Reporting Requirements for Natural
Gas Companies

Docket No. RM95-4-000

NOTICE OF CORRECTION

(March 23, 2007)

1. In Order No. 581, the Commission revised section 158.11 of the Commission's regulations, Report of Certification,¹ to require the filing of the letter or report of the independent accountant's certifying approval (CPA Certification Statement) with the original and each copy of the FERC Form No. 2 or FERC Form No. 2-A rather than allowing such filings within 30 days after filing the FERC Form Nos. 2 or 2-A. Additionally, the Commission changed General Information Instruction III to replace the CPA Certification Statement with a flexible format that enabled the respondent's independent accountant to prepare its certification statement in accordance with current standards of reporting and still attest as to the conformity of listed schedules with the Commission's Uniform System of Accounts and the Chief Accountant's published accounting releases.²

2. Subsequent to implementing the revisions required by Order No. 581, in the conversion to the current electronic submission format, eForms, the General Information Instruction concerning the CPA Certification Statement requirements was inadvertently

¹ 18 C.F.R. § 158.11 (2006).

² *Revisions to Uniform System of Accounts, Forms, Statements, and Reporting Requirements for Natural Gas Companies*, Order No. 581, 60 Fed. Reg. 53,019 (October 11, 1995), FERC Stats. & Regs. ¶ 31,026 (1995), *order on reh'g*, Order No. 581-A., 61 Fed. Reg. 8860 (March 6, 1996), FERC Stats. & Regs. ¶ 31,032 (1996); *see* 18 C.F.R. § 158.10.

changed to allow the certification to be submitted within 30 days after the filing of the FERC Form Nos. 2 or 2-A, and to remove the flexible format.

3. Therefore, to bring the General Information Instruction back into accord with the requirements of the Commission's regulations and Order No. 581, General Information Instruction III to the FERC Form Nos. 2 and 2-A is corrected as follows. The clause allowing for the CPA Certification Statement to be submitted within 30 days after the filing date of the FERC Form Nos. 2 or 2-A is deleted. The clause directing the standardized format of the CPA Certification Statement is also deleted, allowing the independent auditor to use a flexible format as prescribed in Order No. 581. The corrected paragraph, prescribed in Order No. 581, thus will read as follows:

For the CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with current standards of reporting which will:

Finally, we will direct the Secretary to publish this notice in the *Federal Register*.

By direction of the Commission.

(S E A L)

Philis J. Posey,
Acting Secretary.