FEDERAL ENERGY REGULATORY COMMISSION Office of Enforcement Washington, DC 20426

April 29, 2011

TO NATURAL GAS COMPANIES FILING FERC FORM NOS. 2 AND 2-A

In Order No. 710-B, Revisions to Forms, Statements, and Reporting Requirements for Natural Gas Pipelines, the Commission revised Page 521 to reflect additional reporting requirements for shipper supplied gas.

In the Final Rule, the Commission delayed implementation of the new reporting requirements until the third quarter of 2011. Paragraphs 78 and 79 read as follows:

- 78. We conclude that the information to be reported under this Final Rule may require some companies to revise accounting systems to accurately allocate fuel use. While this is already reflected in the burden estimate, we nonetheless will revise the implementation schedule that we proposed in the June 2010 NOPR to address this concern. Additionally, we are not requiring companies subject to this Final Rule to refile the FERC Form Nos. 2, 2-A, and 3-Q that they have already filed.
- 79. Companies subject to these new requirements must begin collecting the more detailed data starting on July 1, 2011, and must use that data in completing their FERC Form Nos. 2, 2-A, and 3-Q thereafter. The revised data requirements would first be reflected in the FERC Form No. 3-Q filings for the period July 1 through September 30, 2011, which must be filed within 60 days of the end of the reporting quarter for majors and within 70 days of the end of the reporting quarter for non-majors (i.e., by November 29, 2011 for majors and December 9, 2011 for non-majors) and in the FERC Form Nos. 2 and 2-A filings for 2011, which must be filed by April 18, 2012.

As a result of the delay in implementation of the new requirements we have blacked out sections that do not need to be filled out. Please note you will fill out an item for Lines 2, 9, 16, 24, 32 and Lines 39 through 64 in monthly Columns labeled "Recourse Rate Dth", "Amount Collected Recourse Rate Amount", "Account(s) Debited" and "Account(s) Credited". This is consistent with the 2010 Page 521 requirements.

If you have any questions, please contact Michelle Reaux at 202-502-6497, Brian

Holmes at 202-502-6008 or send questions to form2@ferc.gov.

Sincerely,

Thomas Rieley, Chief Market Oversight Branch 1