FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, DC 20426

March 2, 2020

TO NATURAL GAS COMPANIES
FILING FERC FORM NOS. 2, 2-A AND 3-Q

Enclosed are instructions and other pertinent information for use in preparation and submission of FERC Form No. 2, Annual Report of Major Natural Gas Companies (FERC Form No. 2) for the reporting year ending December 31, 2019; FERC Form No. 2-A, Annual Report of Non-Major Natural Gas Companies (FERC Form No. 2-A) for the reporting year ending December 31, 2019; and FERC Form No. 3-Q, Quarterly Financial Report of Natural Gas Companies (FERC Form No. 3-Q), for the 2020 reporting year.

HIGHLIGHTS

- The deadline for filing the 2019 FERC Form Nos. 2 or 2-A is **April 18, 2020.**
- The 2020 FERC Form No. 3-Q due dates for Majors are:
  - Quarter 1 – June 1, 2020;
  - Quarter 2 – August 31, 2020; and
  - Quarter 3 – November 30, 2020.
- The 2020 FERC Form No. 3-Q filing deadlines for Non-majors are:
  - Quarter 1 – June 9, 2020;
  - Quarter 2 – September 8, 2020; and
  - Quarter 3 – December 9, 2020.
- All software and technical questions regarding submission and access to FERC Form Nos. 2, 2-A, and 3-Q data should be directed to FERC Online Support Staff by email at ferconlinesupport@ferc.gov. Please include log file or error messages, if appropriate.
- For assistance using the eFiling system, please contact FERC Online Support toll free at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or by email at ferconlinesupport@ferc.gov.
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Audits and Accounting by email at form2@ferc.gov.

WHO MUST SUBMIT FERC FORM NOS. 2, 2-A AND 3-Q

Each natural gas company, as defined by the Natural Gas Act (15 U.S.C. 717, et seq.), subject to the Commission's jurisdiction is required to maintain its books and records in accordance with the Commission's Uniform System of Accounts. These entities must file FERC Form No. 2 or 2-A on an annual basis and FERC Form No. 3-Q on a quarterly basis.

Major natural gas companies must prepare and file Form No. 2 with the Commission annually. Major pertains to natural gas companies whose combined gas transported or stored for a fee exceed 50 million Dth in each of the three previous calendar years.[1]

Non-major natural gas companies must prepare and file Form No. 2-A with the Commission annually. Non-major pertains to natural gas companies not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 Dth in each of the previous three calendar years.[2]

Natural gas companies reporting Form Nos. 2 or 2-A must submit quarterly the FERC Form 3-Q.[3]

Newly established companies must use projected data to determine whether FERC Form No. 2 or Form 2-A must be filed and whether the company must file as Major or Non-major.[4]

WHEN TO SUBMIT FERC FORM NOS. 2, 2-A, AND 3-Q

Companies required to file FERC Form Nos. 2 or 2-A must file electronically by April 18, 2020.

Majors must file FERC Form No. 3-Q within 60 days from the end of the reporting quarter and Non-majors must file FERC Form No. 3-Q within 70 days from the end of the reporting quarter.[5] Specific dates for 2020 are listed below:

---

[1] *See* 18 C.F.R. § 260.1(b).

[2] *See* 18 C.F.R. § 260.2(b).

[3] *See* 18 C.F.R. § 260.300(b).

[4] *See* 18 C.F.R. § 260.1(b)(3); 18 C.F.R. § 260.2(b)(3)

For Majors:

Quarter	Reporting Period	Filing Deadline
Q1	January 1-March 31, 2020	June 1, 2020
Q2	April 1-June 30, 2020	August 31, 2020
Q3	July 1-September 30, 2020	November 30, 2020

For Non-majors:

Quarter	Reporting Period	Filing Deadline
Q1	January 1-March 31, 2020	June 9, 2020
Q2	April 1-June 30, 2020	September 8, 2020
Q3	July 1-September 30, 2020	December 9, 2020

FERC FORM NOS. 2, 2-A, AND 3-Q SUBMISSION SOFTWARE AND ELECTRONIC FILING

All filings must be submitted by using the FERC Form No. 2 software provided free of charge by the Commission on its web site at: https://www.ferc.gov/docs-filing/forms/form-2/elec-subm-soft.asp. All questions about how to install or use the software should be referred to FERC Online Support at ferconlinesupport@ferc.gov.

Companies filing for the first time must first register by sending an email to ferconlinesupport@ferc.gov containing the following information: company name, company identifier (CID), company address, point-of-contact name, point-of-contact email address, and point-of-contact telephone number. Once the company information is validated, FERC Online Support will provide the requestor with instructions on how to set up the software application and an access number (PIN) to permit electronic filing via the forms submission software. **Once a company has been assigned an access number, it does not need to obtain a new one for subsequent annual filings.**

Companies who change names must make appropriate filings in eTariff and company registration before making name changes on FERC Form No. 2, 2-A, or 3-Q filings.

RESUBMISSIONS OF FERC FORM NOS. 2, 2-A, OR 3-Q

Any changes to already-filed data must be resubmitted using the forms submission software. The reason for the resubmission must be explained in a

---

[5] *See* 18 C.F.R. § 260.300(b)(2)(vii); 18 C.F.R. § 260.300(b)(3)(vii)

footnote to any revised data fields. Revised schedules should be noted in the remarks section of the List of Schedules.

CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require that a Report of Certification, generally referred to as the CPA Certification Statement, be filed by May 18 of the following calendar year. Natural gas companies previously classified as Class C or D prior to January 1, 1984, do not have to file a CPA Certification Statement.[6]

Companies should file their CPA Certification Statement using eFiling. **When prompted for a docket number, enter ZZ20-1 and select the first option, "CPA Certification."** A copy of the CPA Certification Statement should also be emailed to the Office of Enforcement's Division of Audits and Accounting at form2@ferc.gov.

EXTENSION REQUESTS

If it is necessary to request an extension of time to file a FERC Form No. 2, 2-A, or 3-Q, the request must be in the form of a letter and include the current date, the name of the company requesting an extension, a contact name and telephone number, and the proposed date by which the company will file. Extensions may be requested by using eFiling. **The request must clearly state the reason for which the extension is necessary and be received by FERC prior to the filing deadline.**[7]

OTHER REPORTING MATTERS

Any questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Audits and Accounting by email at form2@ferc.gov.

Sincerely,

Steven D. Hunt

Steven D. Hunt
Chief Accountant and Director
Division of Audits and Accounting

---

[6] *See* 18 C.F.R. § 158.11

[7] *See* 18 C.F.R § 385.2008(a).