

**Supporting Statement for FERC Form No. 60 (Annual Report of Centralized Service Companies); FERC-61 (Narrative Description of Service Company Functions); and FERC-555A (Preservation of Records of Holding Companies and Service Companies)
(OMB Control No. 1902-0215)
Approval Request through 02/28/2013**

The Federal Energy Regulatory Commission (Commission or FERC) hereby requests the Office of Management and Budget (OMB) review and approve the information collections¹ of **FERC Form No. 60 (Annual Report of Centralized Service Companies), FERC-61 (Narrative Description of Service Company Functions), and FERC-555A (Preservation of Records of Holding Companies and Service Companies)** for the three-year period ending 02/28/2013. The specific reporting requirements related to FERC Form No. 60 appear in 18 CFR Part 366.23(a)(1) ([18 CFR 366.23](#)) and [18 CFR Part 369.1](#). The specific reporting requirements related to FERC-61 appear in 18 CFR Part 366.23(a)(2) ([18 CFR 366.23](#)). The specific reporting requirements related to FERC-555A appear in 18 CFR Part 368 ([18 CFR 368](#)). A hyperlink to a blank FERC Form 60 is as follows: [FERC Form 60](http://www.ferc.gov/docs-filing/forms/form-60/form-60.pdf) (at <http://www.ferc.gov/docs-filing/forms/form-60/form-60.pdf>)
Error: Reference source not found. (See Attachment A for the regulations, Attachment B for the statutory language, Attachment C for information on burden, and Attachment D for links to sample filings in FERC's eLibrary.)

The Commission estimates that the annual reporting-burden will remain the same for FERC Form 60, a reduction of 216,000 hours for recordkeeping requirements under FERC-555A, an addition of 11 hours for FERC-61² for a reduction of 215,989 in the total hours.

Background

¹ The Commission submitted an OMB clearance for the Final Rule in Docket No. RM09-21-000, affecting the FERC Form 60. The other information collection requirements approved under this OMB control no. 1902-0215, FERC-555A (Preservation of Records for Service Companies) and FERC-61 (Narrative Description of Service Company Functions) were not affected by this Final Rule. In that clearance, the Commission noted that all three information collection requirements (FERC Form 60, FERC-61 and FERC-555A) expire 2/28/2010 and will be the subject of a separate submission seeking their renewal.

On 1/28/2010, OMB approved the final rule (Order 731) in RM09-21 (ICR #200912-1902-006) and gave an expiration date of 1/31/2013. [The new expiration date is being updated on the web site and form.] Because that rulemaking did not cover the FERC-61 and FERC-555A, this request for a 3-year extension is being submitted to cover all three collections under this OMB control number.

² In the previous OMB clearance we stated "In addition, FERC is requesting a place holder of 1 hour for FERC-61 to cover service companies in a holding company system (including special purpose companies) that are currently exempt or granted a waiver of Commission's regulations and therefore would not file FERC Form 60. Instead, they will be required to provide on an annual basis, a narrative description of the service company's functions during the prior calendar year. Because the proposed regulation does not go into effect until January 1, 2008 and this category of service companies do not have to file until May 1, 2008 (and by May 1 each year thereafter), it is difficult to ascertain at this time how many companies will make this filing. Upon receipt of the filings, the Commission will be able to revise its estimates accordingly."

On August 8, 2005, the Energy Policy Act of 2005,(Pub. L. No. 109-58, 119 Stat. 594 (2005)) was signed in to law. It repealed the Public Utility Holding Company Act of 1935 (PUHCA 1935)³ and enacted the Public Utility Holding Company Act of 2005 (PUHCA 2005).⁴ PUHCA 2005, with one exception, became effective on February 8, 2006 (six months from the date of enactment). Sections 1266, 1272, and 1275 of EAct 2005 directed the Commission to issue certain rules and to provide detailed recommendations to Congress on technical and conforming amendments to federal law within four months after the date of enactment. In addition, EAct 2005 directed the Commission to issue a final rule exempting certain entities from the federal access to books and records provisions of EAct 2005 within 90 days of the effective date of Subtitle F. On December 8, 2005, the Commission issued Order No. 667, adding a new Subchapter U and Part 366 to Title 18 of the Code of Federal Regulations to implement PUHCA 2005.⁵

Order No. 667 required that, unless otherwise exempted by Commission rule or order, holding companies⁶ and service companies⁷ must maintain and make available to the Commission their books and records.⁸ In addition, Order No. 667 allowed holding companies and service companies that did not currently follow the Commission's record retention requirements to transition to the Commission's requirements by January 1, 2007. Order No. 667 further provided that holding companies would not be required to comply with a Uniform System of Accounts, but that centralized service companies would be required to do so as of January 1, 2007.

The Commission indicated in Order No. 667 that it would initiate a separate rulemaking proceeding to address how the Uniform System of Accounts and records retention requirements in Parts 101, 125, 201 and 225 of the Commission regulations should be modified to adopt or otherwise integrate the relevant parts of the SEC's [U. S. Securities and Exchange Commission] Uniform System of Accounts and records retention rules. The Commission indicated that it intended to issue a final rule on any appropriate accounting and records retention requirements

³ 15 U.S.C. §§ 79a *et seq.* (2000).

⁴ EAct 2005 at §§ 1261 *et seq.*

⁵ Order No. 667, 70 FR 75592 (Dec. 20, 2005), FERC Stats. & Regs.; Regulations and Preambles 2001-2005 ¶ 31,197 (2005), order on reh'g, Order No. 667-A, 71 FR , FERC Stats. & Regs. ¶ 31,213 (2006).

⁶⁶ As defined in 18 CFR 366.1, holding company means (i) any company that directly or indirectly owns, controls, or holds, with power to vote, 10 percent or more of the outstanding voting securities of a public-utility company or of a holding company of any public-utility company; and (ii) any person, determined by the Commission, after notice and opportunity for hearing, to exercise directly or indirectly (either alone or pursuant to an arrangement or understanding with one or more persons) such a controlling influence over the management or policies of any public-utility company or holding company as to make it necessary or appropriate for the rate protection of utility customers with respect to rates that such person be subject to the obligations, duties, and liabilities imposed by this subtitle upon holding companies.

⁷ As defined in 18 CFR 366.1, service company means any associate company within a holding company system organized specifically for the purpose of providing non-power goods or services or the sale of goods or construction work to any public utility in the same holding company system.

⁸ Order No. 667 also required traditional, centralized service companies to file the newly created Form No. 60, Annual Report for Centralized Service Companies.

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

modifications before January 1, 2007, so that service companies would be able to transition to the Commission's Uniform System of Accounts and records retention requirements and so that holding companies could make the transition to the Commission's records retention requirements, by that date.

Final Rule (Docket No. RM06-11-000), Order No. 684

On October 19, 2006, the Commission issued Order No. 684 (Docket No. RM06-11-000, a final rule to amend regulations to further implement the PUHCA 2005. Order No. 684 was in response to Order No. 667, namely a separate rulemaking proceeding to modify the Uniform System of Accounts for centralized service companies that are not special purpose companies under PUHCA 2005. Specifically, FERC added the following: (1) a Uniform System of Accounts (USofA) for Centralized Service Companies; (2) preservation of records requirements for holding companies and service companies; (3) revised FERC Form No. 60, Annual Report of Centralized Service Companies, in order to provide for financial reporting that is consistent with the new USofA and (4) provide for electronic filing of a revised FERC Form No. 60. In issuing Order No. 684, the Commission provided for greater accounting transparency for centralized service company operations, and uniform records retention by holding companies and service companies subject to PUHCA 2005. This transparency is to protect ratepayers from the pass-through of improper service company costs to regulated utilities.

Final Rule (Docket No. RM09-21-000)

On December 17, 2009, the Commission issued Order No. 731, a Final Rule in Docket No. RM09-21-000. In the Final Rule, the Commission clarified the regulations to require every centralized service company that provides non-power services to any public utility, natural gas company, or both, to file FERC Form 60 (Annual Report of Centralized Service Companies) annually and abide by the Uniform System of Accounts, unless exempted or granted a waiver. This rule provides greater transparency and will aid the Commission in fulfilling its regulatory obligations under the Federal Power Act and the Natural Gas Act to ensure that rates are just and reasonable. On 1/28/2010, OMB approved the final rule in RM09-21 (ICR #200912-1902-006) and gave an expiration date of 1/31/2013.

A. JUSTIFICATION

1. CIRCUMSTANCES THAT MAKE THE COLLECTION OF INFORMATION NECESSARY

The Public Utility Holding Company Act of 1935 (PUHCA) was enacted by Congress as a response to questionable practices of huge holding companies during the 1920's and 30's. These holding companies controlled utilities in complicated pyramid structures, where a few investors at the top held controlling shares of many subsidiary companies. PUHCA 1935 prevented a utility holding company from subsidizing unregulated business activities from

profits obtained from their regulated business activities and captive customers. PUHCA 1935 required that all side businesses be kept separate from the regulated companies. Congress repealed PUHCA in response to industry comments that the law was outdated and restricted competition and diversification in the electric industry.

In accordance with the Energy Policy Act of 2005 (EPAAct), the Commission implemented the repeal of PUHCA 1935 and implemented the provisions of a new PUHCA 2005. PUHCA 2005 permits Commission access to books and records of holding companies and their members if necessary for determining jurisdictional rates. The Commission implemented PUHCA rules governing accounting, record retention and reporting, including certain blanket waivers and exemptions, within the deadlines in EPAAct.

Section 1264 of PUHCA 2005 concerns FERC access to the books and records of holding companies and other companies in holding company systems, and section 1275 of PUHCA 2005 addresses FERC's review and authorization of the allocation of costs for non-power goods or administrative or management services when requested by a holding company system or state commission. Section 1264 and Section 1275 of PUHCA supplement the Commission's existing authorities under the Federal Power Act (FPA) and the Natural Gas Act (NGA) to protect customers against improper cross-subsidization or encumbrances of assets, including the Commission's broad authority under FPA Section 301 and NGA Section 8 to obtain the books and records of regulated companies and any person that controls or is controlled by these companies if relevant to jurisdictional activities.

Sections 1264(a) and (b) of EPAAct 2005 provide that each holding company and each associate of a holding company, will maintain and make available to FERC "such books, accounts, memoranda, and other records as the Commission determines are relevant to the costs incurred by a public utility or natural gas company that is an associate of such holding company and necessary or appropriate for the protection of the public utility or natural gas company customers with respect to jurisdictional rates."⁹ Section 1264(c) empowers FERC to examine the books and records of any company in a holding company system, or any affiliate thereof, that FERC determines are relevant to the costs incurred by a public utility or natural gas company within the holding company system and necessary or appropriate for the protection of public utility or natural gas customers with respect to jurisdictional rates. Further, with respect to the electric industry, Congress has enhanced FERC's existing authorities over public utility mergers, acquisitions and dispositions of jurisdictional facilities.

PUHCA 2005 is primarily a "books and records access" statute and does not give FERC any new substantive authorities, other than the requirement in Section 1275 of EPAAct 2005 that FERC review and determine certain non-power goods and services cost allocations among holding company members upon request. In addition, EPAAct 2005 does not give FERC authority to pre-approve holding company activities.¹⁰ The Commission with the exception of

⁹ EPAAct 2005 at §§ 1264 *et seq.*

¹⁰ Section 1289 of EPAAct 2005 amends section 203 of the FPA to grant FERC expanded approval authority with respect to mergers and the acquisition of securities by holding companies within certain holding company systems.

reviewing a holding company's transaction requiring approval under Section 203 of the FPA or a proposed issuance of securities under Section 204 of the FPA, will continue to rely primarily on its ratemaking authorities under Sections 205 and 206 of the FPA and Sections 4 and 5 of the NGA to protect jurisdictional customers against inappropriate cross-subsidization or encumbrances of utility assets on an ongoing basis.

2. HOW, BY WHOM, AND FOR WHAT PURPOSE THE INFORMATION IS TO BE USED AND THE CONSEQUENCES OF NOT COLLECTING THE INFORMATION

Since 1935, the Commission has regulated certain electric utility activities under the Federal Power Act (FPA). Under FPA Sections 205 and 206, the Commission oversees the rates, terms and conditions of sales for resale of electric energy and transmission service in interstate commerce by public utilities. The Commission must ensure that those rates, terms and conditions are just and reasonable, and not unduly discriminatory or preferential. Under FPA Section 203, the Commission reviews mergers and other asset transfers involving public utilities.

The Commission's role in the natural gas industry is largely defined by the Natural Gas Act of 1938 (NGA). Under the NGA, the Commission regulates the construction of new natural gas pipelines, liquefied natural gas terminals and related facilities and oversees the rates, terms and conditions of sales for resale and transportation of natural gas in interstate commerce.

The Commission believes that its existing FPA and NGA authorities, in combination with its enhanced authority over public utility mergers, acquisitions, and disposition of jurisdictional facilities, in conjunction with the authorities under PUHCA 2005 provides a sound framework to protect customers.

If the collection of data for FERC Form 60, FERC-61, and the records retention requirements (FERC-555A) were not implemented; the Commission would not be able to meet its statutory responsibilities, under EAct 1992, EAct of 2005 and PUHCA 2005. The Commission would not have all of the regulatory mechanisms necessary to ensure customer protection.

3. DESCRIBE ANY CONSIDERATION OF THE USE OF IMPROVED TECHNOLOGY TO REDUCE BURDEN AND TECHNICAL OR LEGAL OBSTACLES TO REDUCING BURDEN.

In general, the Commission continues to expand the list of filing types that may be submitted electronically (as described at <http://www.ferc.gov/docs-filing/efiling.asp>). There is an ongoing effort to determine the potential and the value of improved information technology to reduce the burden. Specifically, in order to increase the efficiency with which it carries out

its program responsibilities, the Commission has been implementing measures to use information technology to reduce the amount of paperwork required in its proceedings. In Order No. 619, FERC established an electronic filing initiative to meet the goals of the Government Paperwork Elimination Act, which directed agencies to provide for optimal use and acceptance of electronic documents and signatures and electronic recordkeeping, where practical, by October 2003. Among the qualified documents that can now be filed electronically are comments on a filing. “Comments on a Filing” is a document filed in response to a FERC public notice or order in a specific FERC docketed proceeding. It includes comments on applications, comments filed with environmental documents, protests or statements of positions.

In Order No. 617, July 27, 2000, FERC amended its records’ retention regulations to reduce the burden of maintaining records for regulated companies. The Commission did not establish specific media type in order to give the regulated entities the flexibility in the selection of media in order to adapt quickly to changes in technology without the necessity of obtaining FERC approval on the use of media not provided for in the regulations.

The Commission has developed submission software to provide for electronic filing of FERC Form No. 60 similar to the software used for electronic filing of the Commission's other annual reporting forms, *i.e.*, Form No. 1 and Form No. 2. The FERC Form No. 60 submission software is available for respondents on the Commission's website under eForms <http://www.ferc.gov/docs-filing/eforms.asp#60>.

4. DESCRIBE EFFORTS TO IDENTIFY DUPLICATION AND SHOW SPECIFICALLY WHY ANY SIMILAR INFORMATION ALREADY AVAILABLE CANNOT BE USED OR MODIFIED FOR USE FOR THE PURPOSE(S) DESCRIBED IN INSTRUCTION NO. 2

Filing requirements are periodically reviewed as OMB review dates arise, or as the Commission may deem necessary in carrying out its responsibilities, in order to eliminate duplication and ensure that filing burden is minimized. There are not similar sources of information available that can be used or modified for these reporting purposes.

5. METHODS USED TO MINIMIZE BURDEN IN COLLECTION OF INFORMATION INVOLVING SMALL ENTITIES

The information requirements under FERC Form No. 60 and the FERC-555A records retention requirements apply to jurisdictional entities. FERC-61 is used by companies that do not qualify to file Form 60 and to reduce burden on those small entities. Most holding companies to which the rules apply would not fall within the Regulatory Flexibility Act’s definition of small entity.¹¹

¹¹ 5 U.S.C. 601(3)(2000), *citing* to section 3 of the Small Business Act, 15 U.S.C. 632 (2000). Section 3 of the Small Business Act defines a “small business concern” as a business that is independently owned and operated and that is not dominant in its field of operation. 15 U.S.C. 632 (2000). The Small Business Size Standards component of the North American Industry Classification System (NAICS) defines, for example, a small electric utility as one that, including its

6. CONSEQUENCE TO FEDERAL PROGRAM IF COLLECTION WERE CONDUCTED LESS FREQUENTLY

FERC Form No. 60, FERC-61 and FERC-555A are required for statutory purposes and cannot be discontinued nor collected less frequently.

7. EXPLAIN ANY SPECIAL CIRCUMSTANCES RELATING TO THE INFORMATION COLLECTION

The Commission assumed responsibility for the reporting requirements formerly required by the SEC and streamlined those requirements by creating a new information collection that is in conformance with OMB's regulations at 5 CFR 1320.5. The recordkeeping requirements are based on the Commission's regulations in 18 CFR Parts 125 and 225, requirements that are covered by FERC-555 (OMB Control No. 1902-0098). These requirements were reviewed and where applicable the retention periods were reduced.

8. DESCRIBE EFFORTS TO CONSULT OUTSIDE THE AGENCY: SUMMARIZE PUBLIC COMMENTS AND THE AGENCY'S RESPONSE TO THESE COMMENTS

In accordance with OMB requirements in 5 C.F.R. 1320.8(d), on October 8, 2009, a [Notice](http://elibrary.ferc.gov/idmws/common/opennat.asp?fileID=12169466) (at <http://elibrary.ferc.gov/idmws/common/opennat.asp?fileID=12169466>) requesting comments on the reporting requirements of FERC Form No. 60, FERC-61 and FERC-555A was issued in FERC Docket Nos. IC10-60, IC10-61, and IC10-555A. The Commission published the Notice in the **Federal Register** (74FR53225, 10/16/2009) requesting public comments. FERC received no comments in response to this Notice.

9. EXPLAIN ANY PAYMENT OR GIFTS TO RESPONDENTS

No payments or gifts have been made to respondents.

10. DESCRIBE ANY ASSURANCE OF CONFIDENTIALITY PROVIDED TO RESPONDENTS

The Commission generally does not consider the data filed to be confidential. Information provided with the filing may be submitted with a specific request for confidential treatment to the extent permitted by law and pursuant to FERC's regulations.

affiliates, is primarily engaged in the generation, transmission, and/or distribution of electric energy for sale and whose total electric output for the preceding fiscal year did not exceed four million MWh. NAICS defines a natural gas pipeline company as one that transports natural gas and whose annual receipts (total income plus cost of goods sold) did not exceed \$6.5 million dollars for the preceding year. 13 CFR 121.201.

11. **PROVIDE ADDITIONAL JUSTIFICATION FOR ANY QUESTIONS OF A SENSITIVE NATURE THAT ARE CONSIDERED PRIVATE.**

There are no questions of a sensitive nature that are considered private.

12. **ESTIMATED BURDEN OF COLLECTION OF INFORMATION**

The total estimated annual cost burdens to respondents¹² is as follows:

12 The burden and cost figures for the FERC Form 60 are those used in the recent materials submitted to OMB for FERC Docket No. RM09-21 (OMB ICR #200912-1902-006) and approved on 1/28/2010.

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

DATA REQUIREMENT (FERC Form 60)	CURRENT INVENTORY	NEW OMB FINAL INVENTORY#
Estimated number of respondents :	38	38
Estimated number of responses per respondent:	1	1
Estimated number of responses per year :	38	38
Estimated number of hours per response :	75	75
Total estimated burden (hours per year) :	2,850	2,850

Program change ¹³ in industry burden hours	-0-
Adjustment change in industry burden hours :	-0-

FERC-61 INVENTORY	CURRENT OMB INVENTORY	NEW OMB FINAL INVENTORY#
Estimated number of respondents :	Unknown	22
Estimated number of responses per respondent:	1	1
Estimated number of responses per year :	Unknown	22
Estimated number of hours per response :	1	.5
Total estimated burden (hours per year) :	0	11

Program change in industry burden hours	:	-0-
Adjustment change in industry burden hours :		+11

RECORDKEEPING REQUIREMENT (FERC-555A)	CURRENT OMB INVENTORY	NEW OMB IN FINAL INVENTORY#
Estimated number of respondents :	300	100
Estimated number of responses per respondent:	1	1
Estimated number of responses per year :	300	100
Estimated number of hours per response :	1,080	1,080
Total estimated burden (hours per year) :	324,000	108,000

Program change in industry burden hours :	-0-
Adjustment change in industry burden hours :	-216,000

For an explanation of the difference in the burden estimate (compared to the current burden in OMB's inventory), see Question 15 and Attachment C.

¹³Program changes are caused by FERC taking action to increase, decrease, or modify factors, such as: the number of filers; the threshold or frequency of filing; the data that are collected, filed, posted, retained, or provided to third parties; and/or the record retention period.

13. ESTIMATE OF TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The estimated, annual cost¹⁴ to the respondents, averaged over the next three years is shown on the table below. See Attachment C for a comparison to the burden and cost information currently in the OMB inventory.

FERC Information Collection	Annual Burden (Hrs.) (1)	Average Cost (\$) Per Hour (2)	Total Annual Cost (\$) (1)x(2)
FERC Form 60 Error: Reference source not found	2,850	\$120.00/hour	\$342,000.00
FERC-61 ¹⁵	11	\$61.68125/hour	\$678.49
FERC-555A	108,000	¹⁶	\$1,912,341.25
Totals			\$2,255,019.74

14. ESTIMATED ANNUALIZED COST TO FEDERAL GOVERNMENT

The estimate of the cost to the Federal Government is based on salaries for professional and clerical support, as well as direct and indirect overhead costs. Direct costs include all costs directly attributable to providing this information, such as administrative costs and the cost for information technology. Indirect or overhead costs are costs incurred by an organization in support of its mission. These costs apply to activities which benefit the whole organization rather than any one particular function or activity. Based on the staff and resources involved in processing the information, the estimated average annual cost to FERC follows.

FERC Collection	No. of Employees (FTEs)	Estimated, Annual, Federal Resources in (\$)
FERC Form 60 *	1	\$128,297
FERC-61	.005 ¹⁷	642

14 The average employee works 2,080 hours per year. The estimated annual cost per employee is \$128,297, unless otherwise specified.

15 Employees work an average of 2,080 hours per year and cost an estimated \$128,297 per year. The average hourly cost is \$61.68125/hour [(\$128,297/year)/(2080 hours/year)].

16 Based on an estimated 120 cubic feet of paper records per respondent, the total estimated annual cost to all respondents is \$1,912,341.25 [\$1,836,000 (for staffing), plus \$76,341.25 (for storage)]. However, the storage of paper (and related record retention and access) is more expensive than electronic storage, so savings are accomplished when documents are stored electronically (e.g., by using on-line electronic storage or removable storage media like CD-ROM or thumb drives). It would appear that these records are likely stored electronically, so the estimated cost (\$1,912,341.25) of storage for paper only is the worst case estimate.

17 FERC-61 is submitted annually. Unless there is a change in the reporting entities' functions, the entity continues to report the same information without change. We have allocated 10 hours per year for oversight of filings.

FERC-555A	.5	\$64148.50
Annual Forms Clearance Cost		\$1,480
Total FERC Costs		\$194,567.50

*The Commission estimates that one FTE will be used in processing these filings. In addition, cost is also allocated to a supervisory analyst who is responsible for oversight of the analyst and also preparation of documents that could result in Commission orders to correct deficiencies in the filings. As these filings are now received electronically providing for a uniform format and searchable database, then the amount of time devoted by the supervisory analyst is being reduced.

15. REASONS FOR CHANGES IN BURDEN INCLUDING THE NEED FOR ANY INCREASE

See Attachment C.

FERC Form No. 60 has remained unchanged since the last clearance inventory (approved 1/28/2010).

At the time of the last clearance, the number of filers was unknown and FERC requested a ‘placeholder’ of 1 burden hour per response for FERC-61. Experience indicated a burden of no more the ½ hour per response. Where the number of respondents was not known, we now know there are 22 respondents.

FERC-555A showed a decrease of 200 companies subject to this records retention requirement. The reason for this decrease is because most holding companies have requested exemption from the requirement.

16. TIME SCHEDULE FOR PUBLICATION OF DATA

There are no tabulations, statistical analysis or publication plans for the information collection. The data are used for regulatory purposes.

17. DISPLAY OF THE EXPIRATION DATE

After OMB has reviewed and approved FERC Form No. 60, the Commission will update the cover page to include the OMB control number and expiration date on the form. The instructions include a disclaimer that respondents will not be subject to a penalty if a valid OMB control number is not displayed on the FERC Form No. 60. For FERC-555A, the recordkeeping requirements, these records are to be retained by the respondents and therefore do not provide a format for the display of the OMB control number nor the disclaimer.

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

The FERC-61 when filed will not be in a structured format that would make it applicable for posting the OMB Control No. and the expiration date.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

The data collected for this reporting requirement are not used for statistical purposes. Therefore, the Commission does not use, as stated in item no. 19(i), "effective and efficient statistical survey methodology." The information collected is case specific.

B. COLLECTION OF INFORMATION EMPLOYING STATISTICAL METHODS

This is not a collection of information employing statistical methods.

Attachment A

The specific reporting requirements related to FERC Form No. 60 appear in 18CFR Part 366.23(a)(1) ([18 CFR 366.23](#)) and [18CFR Part 369.1](#). [Please note that the rulemaking changes approved by OMB on 1/28/2010 [Order 731] are not yet inserted into the eCFR.] The specific reporting requirements related to FERC-61 appear in 18CFR Part 366.23(a)(2) ([18CFR 366.23](#)). The specific reporting requirements related to FERC-555A appear in 18CFR Part 368 ([18CFR 368](#)) A hyperlink to a blank FERC Form 60 is as follows: [FERC Form 60](#). Attached for Form 60 is Supplemental Form 60 regulatory text.doc. Attached for FERC-61 is Supplemental FERC-61 regulatory text.doc. Attached for FERC-555A is Supplemental Preservation of Records Regulatory Text.doc.

Title 18: Conservation of Power and Water Resources

§ 366.23 FERC Form No. 60, Annual reports of centralized service companies, and FERC-61, Narrative description of service company functions.

[Link to an amendment published at 74 FR 68529, Dec. 28, 2009.](#)

(a) *General* —(1) *FERC Form No. 60*. Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§366.3 and 366.4, every centralized service company (see §367.2 of this chapter) in a holding company system must file an annual report, FERC Form No. 60, as provided in §369.1 of this chapter. Every report must be submitted on the FERC Form No. 60 then in effect and must be prepared in accordance with the instructions incorporated in that form.

§ 369.1 FERC Form No. 60, Annual report of centralized service company.

(a) *Prescription*. The form of annual report for centralized service companies, designated as FERC Form No. 60, is prescribed for the reporting year 2008 and each subsequent year.

(b) *Filing requirements*. (1) *Who must file*. Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§366.3 and 366.4, every centralized service company (See §367.2 of this chapter) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in the form.

(2) *When to file and what to file*.

(i) The annual report for the year ending December 31, 2008 must be filed by May 1, 2009. The annual report for each year thereafter must be filed by May 1 of the following years.

(ii) The annual report in effect must be filed with the Commission as prescribed in §385.2011 of this chapter and as indicated in the General Instructions set out in the form, and must be properly completed and verified. Filing on electronic media pursuant to §385.2011 of this chapter is required.

§ 366.23 FERC Form No. 60, Annual reports of centralized service companies, and FERC-61, Narrative description of service company functions.

(2) *FERC-61* . Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§366.3 and 366.4, every service company in a holding company system, including a special-purpose company (e.g. , a fuel supply company or a construction company), that does not file a FERC Form No. 60 shall instead file with the Commission by May 1, 2007 and by May 1 each year thereafter, a narrative description, FERC-61, of the service company's functions during the prior calendar year. In complying with this section, a holding company may make a single filing on behalf of all such service company subsidiaries.

PART 368—PRESERVATION OF RECORDS OF HOLDING COMPANIES AND SERVICE COMPANIES

§ 368.1 Promulgation.

This part is prescribed and promulgated as the regulations governing the preservation of records by any holding company and by any service company within a holding company system subject to the jurisdiction of the Commission under the Public Utility Holding Company Act of 2005 (42 U.S.C. §§16451 *et seq.*).

§ 368.2 General instructions.

(a) *Scope of this part.* (1) The regulations in this part apply to all books of account and other records prepared, maintained or held by any agent or employee on behalf of the company. The specification in the schedule in §368.3 of a record related to a type of transaction includes all documents and correspondence, not redundant or duplicative of other records retained, needed to explain or verify the transaction.

(2) Company means a service company or a holding company as defined in §367.1 of this chapter. Public utilities, licensees, and natural gas companies must continue to use parts 125 and 225 of this chapter.

(3) Any company subject to this regulation, that, as agent, operator, lessor or otherwise, maintains or has possession of any records relating to the operation, property or obligations of a public utility, licensee, or natural gas company, as defined in the Federal Power Act (16 U.S.C. §§824 *et seq.*), the Natural Gas Act (15 U.S.C. §§717 *et seq.*), or the laws of any state within which the public utility, licensee, or natural gas company operates, must comply with the laws or regulations as to record retention and destruction which would apply to the records if they were records of the public utility, licensee, or natural gas company as codified in parts 125 and 225 of this chapter.

(4) The regulations in this part should not be construed as excusing compliance with other lawful requirements of any other governmental body, Federal or State, prescribing other record keeping requirements or for preservation of records longer than those prescribed in this part.

(5) To the extent that any Commission regulations may provide for a different record retention period, the records must be retained for the longer of the retention periods.

(6) Records, other than those listed in the schedule, may be destroyed at the option of the company. However, records that are used in lieu of those listed must be preserved for the periods prescribed for the records used for substantially similar purposes. Additionally, retention of records pertaining to added services, functions, plant, and other similar service, the establishment of which cannot be presently foreseen, must conform to the principles embodied in this section.

(7) Notwithstanding the provisions of the records retention schedule in this section, the Commission may, upon the request of the company, authorize a shorter period of retention for any record listed in the schedule upon a showing by the company that preservation of the record for a longer period is not necessary or appropriate, in the public interest or for the protection of investors or consumers.

(b) *Designation of supervisory official.* Each company subject to these record retention regulations must designate one or more officials to supervise the preservation or authorized destruction of its records.

(c) *Protection and storage of records.* The company must provide reasonable protection from damage by fire, flood, and other hazards for records required by these record retention regulations to be preserved and, in the selection of storage space, safeguard such records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

(d) *Index of records.* At each site or location where company records are kept or stored, the records must be arranged, filed, and currently indexed so that records may be readily identified and made available for inspection by authorized representatives of any regulatory agency concerned, including the Commission.

(e) *Record storage media.* Each company has the flexibility to select its own storage media subject to the following conditions.

(1) The storage media must have a life expectancy at least equal to the applicable record retention period provided in §368.3 of this chapter unless there is a quality transfer from one media to another with no loss of data.

(2) Each company is required to implement internal control procedures that assure the reliability of, and ready access to, data stored on machine readable media. Internal control procedures must be documented by a responsible supervisory official.

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(3) Each transfer of data from one media to another must be verified for accuracy and documented. Software and hardware required to produce readable records must be retained for the same period the media format is used.

(f) *Destruction of records.* At the expiration of the retention period, the company may use any appropriate method to destroy records. Precautions should be taken, however, to macerate or otherwise destroy the legibility of records, the content of which is forbidden by law to be divulged to unauthorized persons.

(g) *Premature destruction or loss of records.* When records are destroyed or lost before the expiration of the prescribed period of retention, a certified statement listing, as far as may be determined, the records destroyed and describing the circumstances of accidental or other premature destruction or loss must be filed with the Commission within 90 days from the date of discovery of the destruction.

(h) *Schedule of records and periods of retention.* The schedule of records retention periods constitutes a part of these records retention regulations. The schedule prescribes the periods of time that designated records must be preserved. Plant records related to public utilities and licensees and natural gas companies must be retained in accordance with §§125.3 and 225.3 of this chapter.

(i) *Retention periods designated "Destroy at option."* "Destroy at option" constitutes authorization for destruction of records at managements' discretion if the destruction does not conflict with other legal retention requirements or usefulness of the records in satisfying pending regulatory actions or directives. "Destroy at option after audit" requires retention until the company has received an opinion from its independent accountants with respect to the financial statements including the transactions to which the records relate.

(j) *Records of services performed by associate companies.* Holding companies and service companies must assure the availability of records of services performed by and for public utilities and licensees and natural gas companies with supporting cost information for the periods indicated in §§125.3 and 225.3 of this chapter as necessary to be able to readily furnish detailed information as to the nature of the transaction, the amounts involved, and the accounts used to record the transactions.

(k) *Rate case.* Notwithstanding the minimum retention periods provided in these regulations, the company must retain the appropriate records to support the costs and adjustments proposed in any rate case.

(l) *Pending complaint litigation or governmental proceedings.* Notwithstanding the minimum requirements, if a company is involved in pending litigation, complaint procedures, proceedings remanded by the court, or governmental proceedings, it must retain all relevant records.

(m) *Life or mortality study data.* Life or mortality study data for depreciation purposes must be retained for 25 years or for 10 years after property is retired, whichever is longer.

§ 368.3 Schedule of records and periods of retention.

Schedule of Records and Periods of Retention

Item No. and description	Retention period
Corporate and General	
1. Reports to stockholders: Annual reports or statements to stockholders	5 years.
2. Organizational documents:	
(a) Minute books of stockholders, directors' and directors' committee meetings	5 years or termination of the corporation's existence, whichever occurs first.
(b) Title, franchises, and licenses: Copies of formal orders of regulatory commissions served upon the company	6 years after final non-appealable order.

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(1) Certificates of incorporation, or equivalent agreements and amendments thereto	Life of corporation.
(2) Deeds, leases and other title papers (including abstracts of title and supporting data), and contracts and agreements related to the acquisition or disposition of property or investments	6 years after property or investment is disposed of unless delivered to transferee.
3. Contracts and agreements: Contracts, including amendments and agreements (except contracts provided for elsewhere):	
(a) Service contracts, such as for management, consulting, accounting, legal, financial or engineering services	All contracts, related memoranda, and revisions should be retained for 4 years after expiration or until the conclusion of any contract disputes pertaining to such contracts, whichever is later.
(b) Memoranda essential to clarify or explain provisions of contracts and agreements	For same period as contract to which they relate.
(c) Card or book records of contracts, leases, and agreements made, showing dates of expirations and of renewals, memoranda of receipts, and payments under such contracts	For the same periods as contracts to which they relate.
(d) Contracts and other agreements relating to services performed in connection with construction of property (including contracts for the construction of property by others for the company and for supervision and engineering relating to construction work)	All contracts, related memoranda, and revisions should be retained for 4 years after expiration or until the conclusion of any contract disputes or governmental proceedings pertaining to such contracts, whichever is later.
4. Accountants' and auditors' reports:	
(a) Reports of examinations and audits by accountants and auditors not in the regular employ of the company (such as reports of public accounting firms and commission accountants)	5 years after the date of the report.
(b) Internal audit reports and working papers	5 years after the date of the report.
Information Technology Management	
5. Automatic data processing records (retain original source data used as input for data processing and data processing report printouts for the applicable periods prescribed elsewhere in the schedule): Software program documentation and revisions thereto	Retain as long as it represents an active viable program or for periods prescribed for related output data, whichever is shorter.

General Accounting Records	
6. General and subsidiary ledgers:	
(a) Ledgers:	
(1) General ledgers	10 years.
(2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere	10 years.
(b) Indexes:	
(1) Indexes to general ledgers	10 years.
(2) Indexes to subsidiary ledgers except ledgers provided for elsewhere	10 years.
(c) Trial balance sheets of general and subsidiary ledgers	2 years
7. Journals: General and subsidiary	10 years.
8. Journal vouchers and journal entries including supporting detail:	
(a) Journal vouchers and journal entries	10 years.
(b) Analyses, summarization, distributions, and other computations which support journal vouchers and journal entries:	
(1) Charging property accounts	25 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(2) Charging all other accounts	6 years.
9. Cash books: General and subsidiary or auxiliary books	5 years after close of fiscal year.
10. Voucher registers: Voucher registers or similar records when used as a source document	5 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
11. Vouchers:	
(a) Paid and canceled vouchers (one copy-analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers	5 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(b) Original bills and invoices for materials, services, etc., paid by vouchers	5 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.

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(c) Paid checks and receipts for payments of specific vouchers	5 years.
(d) Authorization for the payment of specific vouchers	5 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(e) Lists of unaudited bills (accounts payable), list of vouchers transmitted, and memoranda regarding changes in audited bills	Destroy at option.
(f) Voucher indexes	Destroy at option.
(g) Purchases and stores records related to disbursement vouchers	5 years.
Insurance	
12. Insurance records:	
(a) Records of insurance policies in force, showing coverage, premiums paid, and expiration dates	Destroy at option after expiration of such policies.
(b) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses, and supporting papers	6 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(c) Records of self-insurance against:	
(1) losses from fire and casualty,	6 years after date of last accounting entry with respect thereto.
(2) damage to property of others, and	6 years after date of last accounting entry with respect thereto.
(3) personal injuries	6 years after date of last accounting entry with respect thereto.
(d) Inspectors' reports and reports of condition of property	Destroy when superseded.
Maintenance	
13. Maintenance project and work orders:	
(a) Authorizations for expenditures for maintenance work to be covered by project or work orders, including memoranda showing the estimates of costs to be incurred	5 years.
(b) Project or work order sheets to which are posted in detail the entries for labor, material, and other charges	5 years.

in connection with maintenance, and other work pertaining to company operations	
(c) Summaries of expenditures on maintenance and job orders and clearances to operating other accounts (exclusive of property accounts)	5 years.
Property, Depreciation and Investments	
14. Property records, excluding documents included in Item 2(a) (2):	
(a) Ledgers of property accounts including land and other detailed ledgers showing the cost of property by classes	25 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(b) Continuing property inventory ledger, book or card records showing description, location, quantities, cost, etc., of physical units (or items) of property owned	25 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(c) Operating equipment records	3 years after disposition, termination of lease, or write-off of property or investment.
(d) Office furniture and equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(e) Automobiles, other vehicles and related garage equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(f) Aircraft and airport equipment records	3 years after disposition, termination of lease or write-off of property or investment.
(g) Other property records not defined elsewhere	3 years after disposition, termination of lease or write-off of property or investment.
15. Construction work in progress ledgers, project or work orders, and supplemental records:	
(a) Construction work in progress ledgers	5 years after clearance to property account, provided continuing inventory records are maintained; otherwise 5 years after property is retired.
(b) Project or work orders sheets to which are posted in	5 years after clearance to property

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summary form or in detail the entries for labor, materials, and other charges for property additions and the entries closing the project or work orders to property records at completion	account, provided continuing inventory records are maintained; otherwise 5 years after property is retired.
(c) Authorizations for expenditures for additions to property, including memoranda showing the detailed estimates of cost, and the bases therefore (including original and revised or subsequent authorizations)	5 years after clearance to property account.
(d) Requisitions and registers of authorizations for property expenditures	5 years after clearance to property account.
(e) Completion or performance reports showing comparison between authorized estimates and actual expenditures for property additions	5 years after clearance to property account.
(f) Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours etc., in connection with completed construction project	5 years after clearance to property account.
(g) Records and reports pertaining to progress of construction work, the order in which jobs are to be completed, and similar records which do not form a basis of entries to the accounts	Destroy at option.
16. Retirement work in progress ledgers, project or work orders, and supplemental records:	
(a) Project or work order sheets to which are posted the entries for removal costs, materials recovered, and credits to property accounts for cost of property retirement	5 years after the property is retired.
(b) Authorizations for retirement of property, including memoranda showing the basis for determination to be retired and estimates of salvage and removal costs	5 years after the property is retired.
(c) Registers of retirement work	5 years.
17. Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to property accounts not covered by construction or retirement project or work orders and their supporting records	5 years.
18. Appraisals and valuations:	
(a) Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies. (Includes all records essential thereto.)	3 years after appraisal.

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(b) Determinations of amounts by which properties or investments of the company or any of its associated companies will be either written up or written down as a result of:	
(1) Mergers or acquisitions	10 years after completion of transaction or as ordered by the Commission.
(2) Asset impairments	10 years after recognition of asset impairment.
(3) Other bases	10 years after the asset was written up or down.
19. Production maps, geological maps, reproductions, including aerial photographs, showing the location of all facilities the subject matter of which falls within the project or work orders of the company	6 years after completion of project or work order.
20. Engineering records, drawings, supporting data to include diagrams, profiles, photographs, field-survey notes, plot plans, detail drawings, and records of engineering studies that are part of or performed by the company within the project or work order system	6 years after completion of project or work order.
21. Records of building space occupied by various departments of the company	6 years.
22. Contracts relating to property:	
(a) Contracts relating to acquisition or sale of property	6 years after property is retired or sold
(b) Contracts and other agreements relating to services performed in connection with construction of property (including contracts for the construction of property by others for the company and for supervision and engineering relating to construction work)	6 years after property is retired or sold.
23. Records pertaining to reclassification of property accounts to conform to prescribed systems of accounts including supporting papers showing the bases for such reclassifications	6 years.
24. Records of accumulated provisions for depreciation and depletion of property and amortization of intangible property and supporting computation of expense:	
(a) Detailed records or analysis sheets segregating the accumulated depreciation according to the classification of property	3 years after retirement or disposition of property

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(b) Records reflecting the service life of property and the percentage of salvage and cost of removal for property retired from each account for depreciable company property	3 years after retirement or disposition of property
25. Investment records:	
(a) Records of investment in associate companies	3 years after disposition of investment.
(b) Records of other investments, including temporary investments of cash	3 years after disposition of investment.
Purchase and Stores	
26. Procurement:	
(a) Agreements entered into for the acquisition of goods or the performance of services. Includes all forms of agreements such as but not limited to: Letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements, and the various types of purchase orders:	
(1) For goods or services relating to property construction	6 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
(2) For other goods or services	6 years.
(b) Supporting documents including accepted and unaccepted bids or proposals (summaries of unaccepted bids or proposals may be kept in lieu of originals) evidencing all relevant elements of the procurement	6 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies.
27. Material ledgers: Ledger sheets of materials and supplies received, issued, and on hand	6 years after the date the records/ledgers were created.
28. Materials and supplies received and issued: Records showing the detailed distribution of materials and supplies issued during accounting periods	6 years. See §§125.2(g) and 225.2(g) of this chapter for public utilities and licensees and natural gas companies).
Revenue Accounting	
29. Miscellaneous billing data: Billing department's copies of contracts with customers (other than contracts in general files)	5 years.
30. Revenue summaries: Summaries of monthly revenues according to classes of service. Including summaries of forfeited discounts and penalties	5 years.
Tax	

31. Tax records:	
(a) Copies of tax returns and supporting schedules filed with taxing authorities, supporting working papers, records of appeals of tax bills, and receipts for payment. See Item 11 for vouchers evidencing disbursements:	
(1) Income tax returns	2 years after final tax liability is determined.
(2) Agreements between and schedule of allocation by associate companies of consolidated Federal income taxes	2 years after final tax liability is determined.
(b) Other taxes, including State or local property or income taxes	
(1) Property tax returns	2 years after final tax liability is determined.
(2) Sales and other use taxes	2 years.
(3) Other Taxes	2 years after final tax liability is determined.
(c) Filings with taxing authorities to qualify employee benefit plans	5 years after discontinuance of plan.
(d) Information returns and reports to taxing authorities	3 years after final tax liability is determined.
Treasury	
32. Statements of funds and deposits:	
(a) Summaries and periodic statements of cash balances on hand and with depositories for company or associate	Destroy at option after completion of audit by independent accountants.
(b) Requisitions and receipts for funds furnished associates and others	Destroy at option after funds have been returned or accounted for.
(c) Statements of periodic deposits with external fund administrators or trustees	Retain records for the most recent 3 years.
(d) Statements of periodic withdrawals from external fund	Retain records for the most recent 3 years.
33. Records of deposits with banks and others:	
(a) Statements from depositories showing the details of funds received, disbursed, transferred, and balances on deposit, bank reconciliation papers and statements of interest credits	Destroy at option after completion of audit by independent accountants.

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(b) Check stubs, registers, or other records of checks issued	6 years.
Payroll Records	
34. Payroll records:	
(a) Payroll sheets or registers of payments of salaries and wages, pensions and annuities paid by company or by contractors of its account	6 years.
(b) Records showing the distribution of salaries and wages paid for each payroll period and summaries or recapitulations of such distribution	6 years.
Miscellaneous	
35. Financial, operating and statistical annual reports regularly prepared in the course of business for internal administrative or operating purposes	5 years.
36. Budgets and other forecasts (prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations, including acquisitions and disposals of properties or investments	3 years.
37. Periodic or special reports filed by the company on its own behalf with the Commission or with any other Federal or State rate-regulatory agency, including exhibits or amendments to such reports:	
(a) Reports to Federal and State regulatory commissions including annual financial, operating and statistical reports	5 years.
(b) Monthly and quarterly reports of operating revenues, expenses, and statistics	5 years.
38. Advertising: Copies of advertisements by or for the company on behalf of itself or any associate company in newspapers, magazines, and other publications, including costs and other records relevant thereto (excluding advertising of appliances, employment opportunities, routine notices, and invitations for bids all of which may be destroyed at option)	

The relevant sections of the statute, Energy Policy Act of 2005, are 1264, Federal access to books and records, and 1275, Service allocation. A link to the Energy Policy Act of 2005 is as follows: [Energy Policy Act \(EPA\) of 2005](#). The specific sections of the Energy Policy Act of 2005 follow.

SEC. 1264. FEDERAL ACCESS TO BOOKS AND RECORDS.

- (a) IN GENERAL.—Each holding company and each associate company thereof shall maintain, and shall make available to the Commission, such books, accounts, memoranda, and other records as the Commission determines are relevant to costs incurred by a public utility or natural gas company that is an associate company of such holding company and necessary or appropriate for the protection of utility customers with respect to jurisdictional rates.
- (b) AFFILIATE COMPANIES.—Each affiliate of a holding company or of any subsidiary company of a holding company shall maintain, and shall make available to the Commission, such books, accounts, memoranda, and other records with respect to any transaction with another affiliate, as the Commission determines are relevant to costs incurred by a public utility or natural gas company that is an associate company of such holding company and necessary or appropriate for the protection of utility customers with respect to jurisdictional rates.
- (c) HOLDING COMPANY SYSTEMS.—The Commission may examine the books, accounts, memoranda, and other records of any company in a holding company system, or any affiliate thereof, as the Commission determines are relevant to costs incurred by a public utility or natural gas company within such holding company system and necessary or appropriate for the protection of utility customers with respect to jurisdictional rates.
- (d) CONFIDENTIALITY.—No member, officer, or employee of the Commission shall divulge any fact or information that may come to his or her knowledge during the course of examination of books, accounts, memoranda, or other records as provided in this section, except as may be directed by the Commission or by a court of competent jurisdiction.

SEC. 1275. SERVICE ALLOCATION.

- (a) DEFINITION OF PUBLIC UTILITY.—In this section, the term “public utility” has the meaning given the term in section 201(e) of the Federal Power Act (16 U.S.C. 824(e)).
- (b) FERC REVIEW.—In the case of non-power goods or administrative or management services provided by an associate company organized specifically for the purpose of providing such goods or services to any public utility in the same holding company system, at the election of the system or a State commission having jurisdiction over the public utility, the Commission, after the effective date of this subtitle, shall review and authorize the allocation of the costs for such goods or services to the extent relevant to that associate company.
- (c) EFFECT ON FEDERAL AND STATE LAW.—Nothing in this section shall affect the authority of the Commission or a State commission under other applicable law.
- (d) RULES.—Not later than 4 months after the date of enactment of this Act, the Commission shall issue rules (which rules shall be effective no earlier than the effective date of this subtitle) to exempt

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from the requirements of this section any company in a holding company system whose public utility operations are confined substantially to a single State and any other class of transactions that the Commission finds is not relevant to the jurisdictional rates of a public utility.

Attachment C

The following information provides a comparison of the estimated annual burden and cost in the existing OMB approval with this request for a 3-year extension.

FERC-Form 60	Number of Respondents Annually (1)	Number of Responses Per Respondent (2)	Average Burden Hours Per Response (3)	Total Annual Burden Hours (1)x(2)x(3)	Annual Private Sector Costs (\$)	Annual Costs to Federal Gov't. (\$)
current clearance, approved by OMB through 02/28/2010 ¹⁸	38	1	75	2,850	\$342,000	\$128,295
this request for OMB approval through 02/28/2013 Error: Reference source not found: Error: Reference source not found	38	1	75	2,850	\$342,000	\$128,297
<i>Difference (this extension request minus figures for existing OMB approval)</i>	-0-	0	-0-	-0-	See responses to Questions 12 and 13.	See response to Question 14.

FERC-61	Number of Respondents Annually (1)	Number of Responses Per Respondent (2)	Average Burden Hours Per Response (3)	Total Annual Burden Hours (1)x(2)x(3)	Annual Private Sector Costs (\$)	Annual Costs to Federal Gov't. (\$)
current	Unknown	1	1	-	\$0	\$0

¹⁸ The OMB approval for (Final Rule Issued December 17, 2009) clearance contained these estimates.

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clearance, approved by OMB through 02/28/2010 ¹⁹				0-		
this request for OMB approval through 02/28/2013	22	1	.5	11	\$678.49	\$642
<i>Difference (this extension request minus figures for existing OMB approval)</i>	+22	-0-	.5	+11	See responses to Questions 12 and 13.	See response to Question 14.

FERC-555A	Number of Respondents Annually (1)	Number of Responses Per Respondent (2)	Average Burden Hours Per Response (3)	Total Annual Burden Hours (1)x(2)x(3)	Annual Private Sector Costs (\$)	Annual Costs to Federal Gov't. (\$)
current clearance, approved by OMB through 02/28/2010y yyy ²⁰	300	1	1,080	324,000	\$6,696,0000	\$0
this request for OMB approval through 02/28/2013	100	1	1,080	108,000	\$1,912,341.25	\$64,148.5
<i>Difference (this extension request minus figures for existing OMB approval)</i>	-200	0	-0-	-216,0000	See responses to Questions 12 and 13.	See response to Question 14.

19 The OMB approval for clearance through 02/28/2010 contained these estimates.

20 The OMB approval for clearance through 02/28/2010 contained these estimates.

Links to Sample Filings of FERC Form 60

The following links are to sample filings available in FERC’s eLibrary (<http://www.ferc.gov/docs-filing/elibrary.asp>). Please note:

- an individual filing may have multiple components (e.g., parts, files, file types, media, and/or levels of security/availability) and
- only components of the filing which have a “public” security (availability) are included here.

Sample 1:

Submittal 20090602- 8000	06/02/2009	Form 60 - Annual Report of Centralized Service Companies by Black Hills Service Company, LLC Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	752K	INFO
	06/02/2009			<input type="checkbox"/>	FERC Generated PDF	761K	FILE
Submittal 20090602- 8004	06/02/2009	Form 60 - Annual Report of Centralized Service Companies by PNM Resources Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1814K	INFO
	06/02/2009			<input type="checkbox"/>	FERC Generated PDF	1822K	FILE
Submittal 20090602- 8017	06/02/2009	Form 60 - Annual Report of Centralized Service Companies by Black Hills Utility Holdings, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	724K	INFO
	06/02/2009			<input type="checkbox"/>	FERC Generated PDF	731K	FILE
Submittal 20090529- 8026	05/29/2009	Form 60 - Annual Report of Centralized Service Companies by E. ON U.S. Services Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	911K	INFO
	05/29/2009			<input type="checkbox"/>	FERC Generated PDF	921K	FILE
Submittal 20090529- 8031	05/29/2009	KeySpan Corporate Services LLC submits FERC Form 60 - Annual Report of Centralized Service Companies for	Report/Form / Form 60 - Annual Report by	<input type="checkbox"/>	PDF	912K	INFO
	05/29/2009			<input type="checkbox"/>	FERC Generated PDF	921K	FILE

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		year ending 2008. Availability: Public	"Centralized" Service Company				
Submittal 20090529- 8034	05/29/200 9 05/29/200 9	Form 60 - Annual Report of Centralized Service Companies by KeySpan Engineering & Survey, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	706K	INF O
				<input type="checkbox"/>	FERC Generated PDF	714K	FILE
Submittal 20090529- 8037	05/29/200 9 05/29/200 9	Form 60 - Annual Report of Centralized Service Companies by KeySpan Utility Services LLC Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	744K	INF O
				<input type="checkbox"/>	FERC Generated PDF	752K	FILE
Submittal 20090529- 8051	05/29/200 9 05/29/200 9	Form 60 - Annual Report of Centralized Service Companies by National Grid USA Service Company Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	878K	INF O
				<input type="checkbox"/>	FERC Generated PDF	887K	FILE
Submittal 20090519- 8002	05/19/200 9 05/19/200 9	Form 60 - Annual Report of Centralized Service Companies by Duke Energy Business Services, LLC Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	899K	INF O
				<input type="checkbox"/>	FERC Generated PDF	907K	FILE
Submittal 20090519- 8004	05/19/200 9 05/19/200 9	Form 60 - Annual Report of Centralized Service Companies by Duke Energy Shared Services, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1090K	INF O
				<input type="checkbox"/>	FERC Generated PDF	1099K	FILE
Submittal 20090501- 8005	05/01/200 9 05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by American Electric Power Service Corporation Availability: Public	Report/Form / Form 60 - Annual Report by	<input type="checkbox"/>	PDF	1911K	INF O
				<input type="checkbox"/>	FERC Generated PDF	1926K	FILE

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Allegheny Energy Service Corporation Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1126K	INFO
20090501-8006	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	1138K	FILE
Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Entergy Enterprises, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	815K	INFO
20090501-8007	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	823K	FILE
Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Entergy Nuclear Operations, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	866K	INFO
20090501-8008	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	874K	FILE
Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Entergy Operations, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	849K	INFO
20090501-8009	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	857K	FILE
Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Entergy Services, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1280K	INFO
20090501-8010	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	1291K	FILE
Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Energy East Management Corporation	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	708K	INFO
20090501-8011	05/01/2009			<input type="checkbox"/>	FERC Generated PDF	715K	FILE

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

		Availability: Public	"Centralized" Service Company				
Submittal 20090501- 8012	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by Utility Shared Services Corporation Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	609K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	616K	FILE
Submittal 20090501- 8016	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by Southern Company Services, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1016K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	1025K	FILE
Submittal 20090501- 8017	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by Xcel Energy Services Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	881K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	889K	FILE
Submittal 20090501- 8018	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by Southern Nuclear Operating Company, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	844K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	852K	FILE
Submittal 20090501- 8019	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by Northeast Utilities Service Company Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	934K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	942K	FILE
Submittal 20090501- 8020	05/01/200 9	Form 60 - Annual Report of Centralized Service Companies by PHI Service Company Availability: Public	Report/Form / Form 60 - Annual Report by	<input type="checkbox"/>	PDF	829K	INFO
	05/01/200 9			<input type="checkbox"/>	FERC Generated PDF	838K	FILE

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

Submittal	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Unitol Service Corporation.	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	722K	INFO
20090501-8024	05/01/2009	Form 60 - Annual Report of Centralized Service Companies by Unitol Service Corporation. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	729K	FILE
Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by NiSource Corporate Services Company, Inc.	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1004K	INFO
20090430-8000	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by NiSource Corporate Services Company, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	1013K	FILE
Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by SCANA Services, Inc.	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	3509K	INFO
20090430-8001	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by SCANA Services, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	3516K	FILE
Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Great Plains Energy Services Incorporated	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	634K	INFO
20090430-8002	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Great Plains Energy Services Incorporated Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	641K	FILE
Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Exelon Business Services Company	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	1626K	INFO
20090501-8000	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Exelon Business Services Company Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	1640K	FILE
Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Dominion Resources Services Company	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	756K	INFO
20090501-8002	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Dominion Resources Services Company Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	765K	FILE

FERC Form No. 60, FERC-61, and FERC-555A (OMB Control No. 1902-0215)

Submittal	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Alliant Energy Corporate Services, Inc.	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	835K	INFO
20090501-8004	04/30/2009	Form 60 - Annual Report of Centralized Service Companies by Alliant Energy Corporate Services, Inc. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	843K	FILE
Submittal	04/29/2009	Form 60 - Annual Report of Centralized Service Companies by Integrys Business Support, LLC	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	969K	INFO
20090429-8040	04/29/2009	Form 60 - Annual Report of Centralized Service Companies by Integrys Business Support, LLC Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	978K	FILE
Submittal	04/28/2009	Form 60 - Annual Report of Centralized Service Companies by FirstEnergy Service Company	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	957K	INFO
20090428-8054	04/28/2009	Form 60 - Annual Report of Centralized Service Companies by FirstEnergy Service Company Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	967K	FILE
Submittal	04/28/2009	Form 60 - Annual Report of Centralized Service Companies by Ameren Services Company	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	714K	INFO
20090429-8000	04/28/2009	Form 60 - Annual Report of Centralized Service Companies by Ameren Services Company Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	721K	FILE
Submittal	04/23/2009	Form 60 - Annual Report of Centralized Service Companies by Progress Energy Service Company, LLC.	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	PDF	849K	INFO
20090423-8003	04/23/2009	Form 60 - Annual Report of Centralized Service Companies by Progress Energy Service Company, LLC. Availability: Public	Report/Form / Form 60 - Annual Report by "Centralized" Service Company	<input type="checkbox"/>	FERC Generated PDF	858K	FILE