**Consolidated Supporting Statement for:** **FERC Form No. 2 (Annual Report for Major Natural Gas Companies) (OMB Control No. 1902-0028) and FERC Form No. 2-A (Annual Report for Non- Major Natural Gas Companies) (OMB Control No. 1902-0030)**

The Federal Energy Regulatory Commission (Commission or FERC) requests that the Office of Management and Budget (OMB) review and approve, for three years, FERC Form No. 2 (Annual Report for Major Natural Gas Companies, OMB Control No. 1902-0028) and FERC Form No. 2-A (Annual Report for Non-Major Natural Gas Companies, OMB Control No. 1902-0206), with no changes to the reporting requirements.[[1]](#footnote-2) FERC Form No. 2 is mandated in Title 18 Code of Federal Regulations (CFR) §260.1. FERC Form No. 2-A is mandated in 18 CFR §260.2.

Currently, FERC Form No. 2 and 2-A filers transmit the information in the Commission forms to the Commission using a software application called Virtual FoxPro (VFP). This application is no longer supported by its developer, Microsoft Corporation. As a result, in April 2015, the Commission issued an order announcing its intention to replace the VFP filing format for the Commission Forms with an eXtensible Markup Language (XML)-based filing format.**[[2]](#footnote-3)** On June 20, 2019, the Commission issued Order No. 859, which adopted eXtensible Business Reporting Language (XBRL) as the standard for filing Commission Forms.[[3]](#footnote-4) OMB issued its decisions on the proposed changes in the XBRL/eForms Refresh Rulemaking in Docket No. RM19-12 on September 9, 2019. To the extent the OMB-approved XBRL/eForms Refresh burden estimates are relevant to FERC Form Nos. 2 and 2-A respondents, the estimates are included in sections 12-15 below.

1. **CIRCUMSTANCES THAT MAKE THE COLLECTION OF INFORMATION NECESSARY**

Pursuant to sections 8, 10 and 14 of the Natural Gas Act (NGA), (15 U.S.C. 717g, 717i, and 717m), the Commission is authorized to conduct investigations and collect and record data, and to prescribe rules and regulations concerning accounts, records and memoranda as necessary or appropriate for purposes of administering the NGA. The Commission may prescribe a system of accounts for jurisdictional companies and, after notice and opportunity for hearing, may determine the accounts in which particular outlays and receipts will be entered, charged or credited.

The Commission collects FERC Form Nos. 2 and 2-A information as prescribed in 18 CFR §260.1 and 18 CFR §260.2. These forms provide information concerning a company’s current performance, compiled using the Commission’s Uniform System of Accounts (USofA).**[[4]](#footnote-5)** FERC Form No. 2is filed by “Major” natural gas companies that have combined natural gas transported or stored for a fee that exceeds 50 million Dekatherms in each of the three previous calendar years. FERC Form No. 2-A is filed by “Non-Major” natural gas companies that do not meet the filing threshold for the FERC Form No. 2, but have total gas sales or volume transactions that exceed 200,000 Dekatherms in each of the three previous calendar years.

The forms provide information concerning a company’s financial and operational information. The forms contain schedules which include a basic set of financial statements: Comparative Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and the Statement of Comprehensive Income and Hedging Activities. Supporting schedules containing supplementary information are filed, including revenues and the related quantities of products sold or transported; account balances for various operating and maintenance expenses; selected plant cost data; and other information.

The information collected assists the Commission in the administration of its jurisdictional responsibilities and is used by Commission staff, state regulatory agencies, customers, financial analysts and others in the review of the financial condition of regulated companies. The information is also used in various rate proceedings, industry analyses and in the Commission’s audit programs and, as appropriate, for the computation of annual charges. The information is made available to the public, interveners and all interested parties to assist in the proceedings before the Commission. For financial information to be useful to the Commission, it must be understandable, relevant, reliable and timely. The Form Nos. 2 and 2-A financial statements are prepared in accordance with the Commission’s USofA and related regulations, and provide data that enables the Commission to develop and monitor cost-based rates, analyze costs of different services and classes of assets, and compare costs across lines of business. The use of the USofA permits natural gas companies to account for similar transactions and events in a consistent manner, and to communicate those results to the Commission on a periodic basis. Comparability of data and financial statement analysis for a particular entity from one period to the next, or between entities, within the same industry, would be difficult to achieve if each company maintained its own accounting records using dissimilar accounting methods and classifications to record similar transactions and events.

In summary, without the information collected in the forms, it would be difficult for the Commission to ensure, as required by the NGA, that a pipeline’s rates remain just and reasonable, respond to Congressional and outside inquires, and make decisions in a timely manner.

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

FERC Form Nos. 2 and 2-A provide information concerning a company’s current performance, compiled using the Commission’s USofA.**[[5]](#footnote-6)** FERC Form No. 2is filed by “Major” natural gas companies that have combined natural gas transported or stored for a fee that exceeds 50 million Dekatherms in each of the three previous calendar years. FERC Form No. 2-A is filed by “Non-Major” natural gas companies that have total gas sales or volume transactions that exceeds 200,000 Dekatherms in each of the three previous calendar years, but does not qualify as Major.

The forms provide information concerning a company’s past performance and its future prospects and is based on the companies’ financial and other information. The forms contain schedules which include a basic set of financial statements: Comparative Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and the Statement of Comprehensive Income and Hedging Activities. Supporting schedules containing supplementary information are filed, including revenues and the related quantities of products sold or transported; account balances for various operating and maintenance expenses; selected plant cost data; and other information.

The information collected assists the Commission in the administration of its jurisdictional responsibilities and is used by Commission staff, state regulatory agencies, customers, financial analysts and others in the review of the financial condition of regulated companies. The information is also used in various rate proceedings, industry analyses and in the Commission’s audit programs and as appropriate, for the computation of annual charges based on Page No. 520 of the FERC Form No. 2. The Commission provides the information to the public, interveners and all interested parties to assist in the proceedings before the Commission.

In addition, FERC Form Nos. 2 and 2-A provide the Commission, as well as others, with an informative picture of the jurisdictional entities’ financial condition along with other relevant data that is used by the Commission in making economic judgments about the entity or its industry. For financial information to be useful to the Commission, it must be understandable, relevant, reliable and timely. The Form Nos. 2 and 2-A financial statements are prepared in accordance with the Commission’s USofA and related regulations, and provide data that enables the Commission to develop and monitor cost-based rates, analyze costs of different services and classes of assets, and compare costs across lines of business. The use of the USofA permits natural gas companies to account for similar transactions and events in a consistent manner, and communicate those results to the Commission on a periodic basis. Comparability of data and financial statement analysis for a particular entity from one period to the next, or between entities, within the same industry, would be difficult to achieve if each company maintained its own accounting records using dissimilar accounting methods and classifications to record similar transactions and events.

In summary, without the information collected in the forms, it would be difficult for the Commission to ensure, as required by the NGA, that a pipeline’s rates remain just and reasonable, respond to Congressional and outside inquires, and make decisions in a timely manner, particularly to rapidly changing financial conditions of entities subject to its jurisdiction.

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

There is a separate and ongoing effort to implement improved information technology to reduce the burden on filers. FERC Form Nos. 2 and 2-A are part of the “Forms Refresh” effort, which is a separate activity in which the Commission has announced the transition from a software platform that is no longer supported by the vendor to “XBRL” - a more modern and efficient approach that should make the information in the forms easier for the filers to submit.[[6]](#footnote-7) In addition, the use of XBRL should make the information in these forms easier for data users to analyze, and assist in automating regulatory filings. The Commission believes that transitioning from the current Visual FoxPro system to XBRL will decrease the costs (over time) of preparing the necessary data for submission and complying with future changes to filing requirements set forth by the Commission.

1. **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 regulatory responsibilities under the Act in an effort to alleviate duplication. All Commission information collections are subject to analysis by Commission staff and are examined for redundancy. To date, the Commission has not found duplication of the proposed data requirements.

While some jurisdictional entities may file similar information with the Securities and Exchange Commission (SEC), the level of detail concerning assets, liabilities, stockholders’ equity along with the revenues, expenses, gains, and losses is different for the Commission and the SEC. The financial statements filed with the SEC are on a consolidated, or parent company basis. The Commission notes that a majority of the jurisdictional entities that it regulates files financial information with the SEC that consolidates their assets, liabilities and profits with their parent company, or combines the regulated and unregulated operations in the reports to the SEC. While consolidation is appropriate for SEC reporting, the Commission requires more detailed information concerning the results of operations, and the financial position of each jurisdictional entity in order to meet its regulatory needs. Therefore, the Commission has required jurisdictional entities to file financial information on a jurisdictional entity level basis using a uniform system of accounts.

1. **METHODS USED TO MINIMIZE THE BURDEN IN COLLECTION OF INFORMATION INVOLVING SMALL ENTITIES**

FERC Form No. 2 is filed by “Major” natural gas companies that have combined gas transported or stored for a fee that exceeds 50 million Dekatherms in each of the three previous calendar years. FERC Form No. 2-A is filed by “Non-Major” natural gas companies that have total gas sales or volume transactions that exceeds 200,000 Dekatherms in each of the three previous calendar years, but does not qualify as Major. If the reporting requirements represent an undue burden on small businesses, the affected entity may seek a waiver of the filing requirements from the Commission. However, the Commission believes that the information collected on these forms is the minimum necessary to provide a meaningful review of financial conditions and that imposes the least possible burden on entities.

1. **CONSEQUENCE TO FEDERAL PROGRAM IF COLLECTION WERE CONDUCTED LESS FREQUENTLY**

Annual reporting is consistent with companies’ reporting to their own management, the Internal Revenue Service, state and other Federal agencies. If the collections were conducted less frequently, the Commission would have difficulty performing its mandated review responsibilities with respect to the assessment of the financial condition of public utilities and licensees and the Commission and third parties would have difficulty responding to and making fully informed decisions in a timely manner particularly to rapidly changing financial conditions of entities subject to the Commission’s jurisdiction. Some of the information in particular filings may change markedly from one year to the next. If the information were collected less frequently, the Commission would have difficulty performing its mandated review and oversight in a timely and accurate manner.

1. **EXPLAIN ANY SPECIAL CIRCUMSTANCES RELATING TO THE INFORMATION COLLECTION**

There are no special circumstances related to these information collections, other than those mentioned below.

1. **DESCRIBE EFFORTS TO CONSULT OUTSIDE THE AGENCY: SUMMARIZE PUBLIC COMMENTS AND THE AGENCY’S RESPONSE**

On April 30, 2020, the Commission published a 60-day Notice (Docket No.IC20-10-000) in the Federal Register (85 FR 23954) requesting public comments regarding the FERC Form Nos. 2 and 2-A. No comments were received in response to the 60-day notice. On July 20, 2020, the Commission pubished a 30-day Notice requesting public comments concerning the FERC Form Nos. 2 and 2-A. (85 FR 43831) an Errata notice was also published to incorporate XBRL Refresh Burden on September 14, 2020 (85FR56597).

1. **EXPLAIN ANY PAYMENT OR GIFTS TO RESPONDENTS**

The Commission does not make any payments or gifts to respondents.

1. **DESCRIBE ANY ASSURANCE OF CONFIDENTIALITY PROVIDED TO RESPONDENTS**

The information collected in FERC Form Nos. 2 and 2-A is publically available. However, The Commission will consider specific requests for confidential treatment (e.g. Critical Energy/Electric Infrastructure Information [CEII] or privileged) to the extent permitted by law.**[[7]](#footnote-8)** The Commission will review each request for confidential treatment on a case-by-case basis.

1. **PROVIDE ADDITIONAL JUSTIFICATION FOR ANY QUESTIONS OF A SENSITIVE NATURE, SUCH AS SEXUAL BEHAVIOR AND ATTITUDES, RELIGIOUS BELIEFS, AND OTHER MATTERS THAT ARE COMMONLY CONSIDERED PRIVATE.**

The forms do not contain questions of a sensitive nature.

1. **ESTIMATED BURDEN OF COLLECTION OF INFORMATION**

*Type of Respondent:* Major and Non-Major Natural Gas Companies.

*Estimate of Annual Burden***[[8]](#footnote-9)**:The Commission estimates the annual public reporting burden and cost**[[9]](#footnote-10)** for the information collection as shown in the following table. The table also includes previously approved burden estimates for the final rule in RM19-12-000 that reflect a one-time implementation of an XBRL-based reporting system (100 hours per respondent for Year 1) and an ongoing estimate for maintenance of the XBRL-based reporting system (14 hours per respondent for Years 2 and 3). For convenience, the three years of XBRL costs are averaged over three years (100hrs + 14hrs + 14hrs) ÷ 3 years) to reflect an average burden of 42.66 hours per year per respondent.

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| Information Collection (FERC Form No.) | | Number of Respondents  (1) | Annual Number of Responses per Respondent  (2) | Total Number of Responses  (1)\*(2)=(3) | Average Burden & Cost ($) Per Response  (4) | Total Annual Burden Hours & Cost($)[[10]](#footnote-11)  (3)\*(4)=(5) | Annual Cost per Respondent ($)  (5)÷(1) |
| **Form No. 2 -representing 100 respondents** | | | | | | | |
| Burden to Comply with Filing Requirement | | 100 | 1 | 100 | 1,671.67 hrs.; $133,734 | 167,167 hrs.; $13,373,360 | $133,734 |
| Burden to Prepare and Submit in XBRL(represented using the same number of respondents and responses normally received annually) | 100 | | 1 | 100 | 42.66 hrs.; $3413 | 4,266 hrs.; $341,280 | $3,413 |
| **Form No. 2 Total** | | 100 | 1 | 200 | 1,714.32 hrs.; $137,147 | 171,433 hrs.; $13,714,700 | $137,147 |
| **Form No. 2A-representing 81 respondents** | | | | | | | |
| Burden to Comply with Filing Requirement | | 81 | 1 | 81 | 296 hrs.; $23,680 | 23,976 hrs.; $1,918,080 | $23,680 |
| Burden to Prepare and Submit in XBRL (represented using the same number of respondents and responses normally received annually) | 81 | | 1 | 81 | 42.66 hrs.; $3413 | 3,455.46 hrs.; $276,453 | $3,413 |
| **Form No. 2-A Total** | | 81 | 1 | 162 | 338.66 hrs.; $27,093 | 27,431.46 hrs.; $2,194, 533 | $27,093 |

Totals:

* The number of annual responses related to the FERC Form Nos. 2 and 2-A is 181 responses.
* The total industry burden of complying with the filing requirement is 167,167 hours (rounded) for FERC Form No. 2 and 23,976 hours for FERC Form No. 2-A.
* The total industry burden of preparing and submitting in XBRL carried over from RM19-12 (approved 9/2019) 100 hours per form for the first year and plus 14 hours per form for the remaining 2 years (100 +14+14=128; 128 hrs./3 yrs. = 42.66 hrs.) is 4,266 hours for FERC Form No. 2 and 3,455.46 hours for FERC Form No. 2-A.

**13. ESTIMATE OF THE TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

In RM19-12-000, the burden to prepare and submit in XBRL included the following out-of-pocket expenses:

Year 1: Due to the relatively recent development of the XBRL technology, its fairly limited implementation at other agencies, and the substantial differences in the data collected among agencies and corresponding final code to implement XBRL-based reporting systems, the Commission does not have sufficient data to specifically quantify the out of pocket expenses in Year 1. Further, the complexity of each filer’s current reporting system and the individual methods chosen for tagging data may vary considerably by filer, making estimates for out of pocket costs difficult to calculate for implementing XBRL in Year 1. Thus, the estimates for the cost of implementation are reflected in the Year 1 burden hours and cost estimates for each form, as described in #12.

In Years 2 and 3 (following the first year of implementation)[[11]](#footnote-12), we estimate that filers would incur the following out-of-pocket expenses for software, consulting, or filing agent services used (the costs of Years 2 and 3 (2 of the 3 years in this OMB clearance cycle) are being averaged over the 3-year clearance cycle):

• XBRL Form Nos. 2 and 2-A

* Out-of-pocket cost for software and filing agent services: $4,912 for each filing (response) for each year.
* Total annual out-of-pocket cost for software and filing agent services per year for Years 2 and 3 for the total no. of respondents of FERC Form Nos. 2 and 2-A: (181 respondents) \* ($4,912 for each filing) = $889,072 .

**14. ESTIMATED ANNUALIZED COST TO FEDERAL GOVERNMENT**

The estimate of the cost for “analysis and processing of filings”[[12]](#footnote-13) is based on salaries and benefits for professional and clerical support. This estimated cost represents staff analysis, decision-making, and review of any actual filings submitted in response to the information collections.

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| **Form No. 2** | **No. of Employees (FTE’s)**[[13]](#footnote-14) | **Estimated Annual Federal Cost ($)**  **(rounded)** |
| Analysis and Processing of Filings**[[14]](#footnote-15)** | 1.0 | $167,091 |
| PRA Administrative Cost |  | $4,832 |
| XBRL FERC IT development, implementation, and maintanence costs approved in RM19-12-000. |  | $179,996.32 |
| FERC total |  | $351,919.32 |

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| --- | --- | --- |
| **FORM No. 2-A** | **No. of Employees (FTE’s)**[[15]](#footnote-16) | **Estimated Annual Federal Cost ($)**  **(rounded)** |
| Analysis and Processing of Filings**[[16]](#footnote-17)** | .69 | $115,292.79 |
| PRA Administrative Cost |  | $4,832 |
| XBRL FERC IT development, implementation, and maintanence costs approved in RM19-12-000 |  | $179,996.32 |
| FERC total |  | $300,121.11 |

XBRL FERC IT Costs:

For administrative convenience, in RM19-12-000, the XBRL FERC IT development, implementation and maintenance cost of $5,399,889.45 was split equally over each of Years 1-3 for each of the 10 forms, giving $179,996.32 [($5,399,889.45 ÷ 10) ÷ 3 = $179,996.32] annually per form. For these XBRL IT costs, the Commission is currently in Year 1 (2020), which leaves the remaining two years of costs (2021 and 2022) relevant to this collection cycle.

\*There are no XBRL FERC IT costs for Year 3 (2023) of the collection cycle. As indicated below, the costs of Years 2 and 3 (2 of the 3 years in this OMB clearance cycle) are being averaged over the 3-year clearance cycle.

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

**Program Change.** There is a carry over of Annual Cost Burden from RM19-12 XBRL Implementation and maintenance cost that is incorporated for Year 2 and Year 3 (Year 1 and Year 2 of the collection cycle) ending in 2022. There are no XBRL FERC IT costs for Year 3 (2023) of the collection cycle.

**Adjustments in Estimate.** There are no changes to the information collection requirements. However, the estimated number of respondents is updated based on normal fluctuations in industry. [These revised estimates are also reflected in #12 above.]

The following table includes adjustments due to the continuing implementation of the final rule in Docket No. RM19-12-000 from the XBRL Refresh (approved 9/2019).

Annual cost burden totals are derived from $4,912 (per response per year) x 2 years remaining for the XBRL refresh divided by 3 years of the OMB renewal period giving an annual average per response of $3,274.66.

* **Form 2** -$3,274.66 per response/yr. x 100 responses= $327,466 per year.
* **Form 2A** - $3,274.66 per response/yr. x 81 responses= $265,247.46 per year.

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| **Form No. 2** | **Total Request** | **Previously Approved** | **Change due to Adjustment in Estimate** | **Change Due to Agency Discretion** |
| Annual Number of Responses | 200 | 92 | 8 | 100 |
| Annual Time Burden (Hr.) | 171,433 | 153,793 | 13,374 | 4266 |
| Annual Cost Burden ($) XBRL approved in RM19-12-000 | $327,466 | $301,269 | $26,197 | 0 |

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| **Form No. 2A** | **Total Request** | **Previously Approved** | **Change due to Adjustment in Estimate** | **Change Due to Agency Discretion** |
| Annual Number of Responses | 162 | 73 | 8 | 81 |
| Annual Time Burden (Hr.) | 27,436 | 21,612 | 2,369 | 3455 |
| Annual Cost Burden ($) XBRL approved in RM19-12-000 | $265,247 | $239,050 | $26,197 | $0 |

**16. TIME SCHEDULE FOR PUBLICATION OF DATA**

There is no publication of data.

**17. DISPLAY OF EXPIRATION DATE**

The expiration dates are posted on ferc.gov at <http://www.ferc.gov/docs-filing/info-collections.asp> and on the forms where applicable.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions.

1. FERC Form Nos. 2 and 2-A are part of the “eForms Refresh” or “XBRL” effort, which is a separate activity and discussed below. *See Revisions to the Filing Process for Commission Forms*, 166 FERC ¶ 61,027 (2019) (started in Docket No. AD15-11 and ongoing in Docket No. RM19-12). (See ICR Nos. 201905-1902-007 and  201905-1902-009  for FERC Form Nos. 2 and 2-A.) More information on the Forms Refresh project is posted at <http://www.ferc.gov/docs-filing/forms/eforms-refresh.asp>. [↑](#footnote-ref-2)
2. *Electronic Filing Protocols for Commission Forms*, 151 FERC ¶ 61,025 (2015). [↑](#footnote-ref-3)
3. *Revisions to the Filing Process for Commission Forms*, Order No. 859, 167 FERC ¶ 61,241 (2019). [↑](#footnote-ref-4)
4. *See* 18 CFR Part 201 (Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act). [↑](#footnote-ref-5)
5. *See* 18 CFR Part 201 (Uniform System Of Accounts Prescribed For Natural Gas Companies Subject To The Provisions Of The Natural Gas Act). [↑](#footnote-ref-6)
6. *See Revisions to the Filing Process for Commission Forms*, 167 FERC ¶ 61,241 (2019) (started in Docket No. AD15-11 and ongoing in Docket No. RM19-12). (OMB issued its decisions on the changes in the eForms Refresh Final Rule in Docket No. RM19-12 on 9/9/2019.) More information on the eForms Refresh project is posted at http://www.ferc.gov/docs-filing/forms/eforms-refresh.asp. [↑](#footnote-ref-7)
7. 18 C.F.R. §§ 388.112 and 388.113. More information on the CEII definition, program and requirements is posted at <http://www.ferc.gov/legal/ceii-foia/ceii.asp>. [↑](#footnote-ref-8)
8. Burden is defined as the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. For further explanation of what is included in the information collection burden, refer to 5 Code of Federal Regulations 1320.3. [↑](#footnote-ref-9)
9. The Commission staff believes the FERC FTE (full-time equivalent) average cost for wages plus benefits is representative of the corresponding cost for the industry respondents to comply with the reporting requirement. Based upon the FERC’s 2019 average cost for salary plus benefits, the average hourly cost is $80/hour.

   [↑](#footnote-ref-10)
10. Every cost figure in this column is rounded to the nearest dollar. [↑](#footnote-ref-11)
11. Annual cost burden totals are derived from $4,912 (per response per year) x 2 years remaining for the XBRL refresh divided by 3 years of the OMB renewal period giving an annual average per response of $3,274.66. [↑](#footnote-ref-12)
12. The estimate uses the FERC’s FY 2019 average annual salary plus benefits of one FERC FTE (full-time equivalent $167,091 or $80.00 per hour). (These estimates were updated in May 2019.) [↑](#footnote-ref-13)
13. FTE=Full-Time Equivalent. [↑](#footnote-ref-14)
14. The FERC 2019 average salary plus benefits for one FERC full-time equivalent (FTE) is $167,091/year (or $80.00/hour). [↑](#footnote-ref-15)
15. FTE=Full-Time Equivalent. [↑](#footnote-ref-16)
16. The FERC 2019 average salary plus benefits for one FERC full-time equivalent (FTE) is $167,091/year (or $80.00/hour). [↑](#footnote-ref-17)