

Consolidated Supporting Statement for FERC Form Nos. 1, 1-F, 3-Q (electric), and 60 as modified by RM21-11-000

The Federal Energy Regulatory Commission (Commission or FERC) requests that the Office of Management and Budget (OMB) approve updates to the requirements as defined in this Final Rule RM21-11-000, which updates FERC Form Nos. 1, 1-F, 3-Q (electric), and 60.¹

The Final Rule (RM21-11-000) will revise the Uniform System of Accounts (USofA)² to update accounting treatment for wind, solar, and other renewable energy generating assets, energy storage assets, environmental credits, and computer hardware, software, and communication equipment. The USofA has not been significantly modified since 2013 and does not provide clear accounting treatment for activities related to many technological and economic developments in the U.S. energy industry of recent decades. By adding functional detail to the USofA, these reforms will provide uniformity, consistency, and transparency in accounting and reporting for investments into these assets, and assist the Commission in fulfilling its responsibilities under the Federal Power Act (FPA) to ensure that rates remain just and reasonable.

The Final Rule only applies to public utilities and licensees – i.e., electric entities – and does not impact the 3-Q (gas) (OMB Control No. 1902-0205) filers.

1. CIRCUMSTANCES THAT MAKE THE COLLECTION OF INFORMATION NECESSARY

FERC Form Nos. 1, 1-F, 3-Q (electric), and 60. In accordance with sections 304 and 309 of the FPA and Title XII of the Energy Policy Act of 2005, which enacted the Public Utility Holding Company Act of 2005 (PUHCA 2005),³ FERC is authorized to prescribe rules and regulations concerning accounting and recordkeeping and to require public utilities and licensees to file reports.

Under the previous and continuing regulations, FERC jurisdictional entities subject to its USofA must annually file with the Commission a complete set of financial statements,

¹ For purposes of this consolidated notice, Form No. 60 is included as it will be impacted by RM21-11-000. However, Form Nos. 555A and Form 61 are not impacted by the rulemaking, but will remain in the existing collection under OMB Control No. 1902-0215 in the future.

² 18 C.F.R. pt. 101 (2022).

³ See Energy Policy Act of 2005, Pub. L. No. 109-58, Title XII, §§ 1263 through 1274 (August 8, 2005), 119 Stat. 974 through 977. PUHCA 2005 is codified at 42 U.S.C. 16452 through 16463.

along with other selected financial and non-financial data through the submission of FERC Form Nos. 1 and 1-F. FERC Form No. 1 is a comprehensive financial and operating report submitted for electric rate regulation, market oversight analysis, and financial audits by Major electric utilities, licensees, and others. “Major electric utilities and licensees” means utilities and licensees that have, in each of the last three consecutive calendar years, sales or transmission services that exceed one of the following: (1) one million megawatt hours of total sales; (2) 100 megawatt hours of sales for resale; (3) 500 megawatt hours of power exchanges delivered; or (4) 500 megawatt hours of wheeling for others (deliveries plus losses).⁴

FERC Form No. 1-F is designed to collect financial and operational information from Nonmajor electric utilities and licensees. “Nonmajor electric utilities and licensees” means utilities and licensees that have total annual sales of 10,000 megawatt-hours or more in each of the last three consecutive years and that are not classified as Major.⁵

FERC Form No. 3-Q (electric) is a quarterly financial and operating report for rate regulation, market oversight analysis, and financial audits which supplements the FERC Form Nos. 1 and 1-F for the electric industry. FERC Form No. 3-Q is submitted for electric utilities and licensees reporting FERC Form Nos. 1 or 1-F.

FERC Form No. 60 is an annual reporting requirement for centralized service companies. The report’s function is to collect financial information (including balance sheet, assets, liabilities, and billing and charges for associated and non-associated companies) from centralized service companies subject to the Commission’s jurisdiction.

The Commission collects FERC Form Nos. 1, 1-F, and 3-Q as prescribed in Title 18 C.F.R. (Code of Federal Regulations) Parts 141.1, 141.2, 141.400, and 260.300. FERC Forms Nos. 1, 1-F, and 3-Q provide an informative picture of the jurisdictional entities’ financial conditions and other relevant data that are used by the Commission and the public in making economic judgments about the entity or its industry. The Commission also collects FERC Form No. 60 as prescribed in 18 C.F.R. 260.300.

Changes in RM21-11-000

⁴ 18 C.F.R. § 141.1. Nonoperating entities formerly designated as Major and new entities that expect to be in the Major category should file as detailed in 18 C.F.R. § 101, General Instructions (1)(A)(3).

⁵ 18 C.F.R. § 141.2. Nonoperating entities formerly designated as Nonmajor and new entities that expect to be in the Nonmajor category should file as detailed in 18 C.F.R. § 101, General Instructions (1)(A)(2).

The Final Rule, RM21-11-000, implements needed reforms identified by public comments on the Commissions' Notice of Inquiry⁶ and Notice of Proposed Rulemaking⁷ in this docket. The proposed rule updates the USofA's accounting and reporting treatment for renewable energy generating assets, energy storage, environmental credits, and computer hardware, software, and communication equipment. By clarifying and streamlining accounting treatment for these assets, these reforms will provide uniformity, consistency, and transparency in accounting and reporting for investments into these assets, and reduce uncertainty and administrative burden.

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

FERC Form Nos. 1, 1-F, and 3-Q (electric). These forms provide information concerning a company's current performance, compiled using the Commission's USofA.⁸ The forms include a basic set of financial statements: Comparative Balance Sheet, Statement of Income, Statement of Retained Earnings, Statement of Cash Flows, and the Statement of Comprehensive Income and Hedging Activities and supporting schedules containing supplementary information. Electric respondents report revenues and the related quantities of electric sales and electricity transmitted, account balances for all electric operation and maintenance expenses, selected plant cost data, and other statistical information.

Information in the forms is used by the Commission, state regulatory agencies, and others to review the financial condition of regulated companies. FERC Form Nos. 1 and 1-F 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 USofA permits companies to account for similar transactions and events in a consistent manner across the industry, and communicate those results to the Commission on a periodic basis. The information is also used in market oversight and the Commission's audit programs based on certain schedules contained in the forms.

Additionally, the uniformity helps accurately present the entity's financial condition and produces comprehensive data related to the entity's financial history, which guides future action. The uniformity provided by the Commission's USofA and related accounting

⁶ *Accounting and Reporting Treatment of Certain Renewable Energy Assets*, 174 FERC ¶ 61,032 (2021) (NOI).

⁷ *Acct. & Reporting Treatment of Certain Renewable Energy Assets*, Notice of Proposed Rulemaking, 87 FR 59870, 180 FERC ¶ 61,050, at P 28 (2022) (NOPR).

⁸ See 18 C.F.R. Part 101 (Uniform System of Accounts Prescribed For Public Utilities And Licensees Subject To The Provisions Of The Federal Power Act).

instructions permits comparison and financial statement analysis of jurisdictional entity data. Absent the uniformity provided by the USofA, it would be difficult to compare data and analyze financial statements for a particular entity from one period to the next, or between entities within the same industry.

FERC Form No. 60. FERC Form No. 60 is an annual reporting requirement for centralized service companies. The report's function is to collect financial information (including balance sheet, assets, liabilities, and billing and charges for associated and non-associated companies) from centralized service companies subject to the Commission's jurisdiction. Unless Commission rule exempts or grants a waiver pursuant to 18 C.F.R. §§ 366.3 and 366.4 to the holding company system, every centralized service company in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 pursuant to the General Instructions in the form.

Without the data from the FERC Form Nos. 1, 1-F, 3-Q (electric), and 60, the Commission would have fewer regulatory mechanisms to ensure transparency and protect ratepayers in fulfilling its statutory review responsibilities.

Changes in the Final Rule RM21-11-000

The Final Rule (RM21-11-000) does not impact the purpose or use of the data collected in the FERC Form No. 1, 1-F, or 3-Q. However, the Final Rule distinguishes new and modified accounts within the accounting standards. Specifically, the Final Rule does not require additional information to be collected; rather, it changes how already reported information will be recorded in existing, modified, and new accounts related to wind, solar, and other renewable generating assets, energy storage, environmental credits, and computer hardware, software, and communication equipment.

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

The forms are filed electronically in XBRL pursuant to the requirements of Order No. 859.

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

The Commission's filings and data requirements are periodically reviewed in conjunction with OMB clearance expiration dates.

FERC Form Nos. 1, 1-F, 3-Q (electric), and 60. While some jurisdictional entities may file similar financial 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 differs between the Commission and the SEC. The financial statements filed with the SEC are on a consolidated, or parent company, basis. The Commission notes that most of the jurisdictional entities that it regulates consolidate their assets, liabilities, and profits with their parent company or combine regulated and unregulated operations in financial 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 to meet its statutory duties. Pursuant to the FPA, the Commission regulates the rates, terms, and conditions of each jurisdictional entity. Accordingly, entity-specific financial and operational information is needed to provide detailed components of an entity's approved rate on file with the Commission. For this reason, the Commission requires jurisdictional entities to file financial information on a jurisdictional entity level basis using a USofA. Additionally, the Commission regulates several private companies, cooperatives, and governmental entities at various levels that are not required to file financial statements with the SEC.

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

FERC Form Nos. 1, 1-F, 3-Q (electric), and 60. As noted previously, FERC Form No. 1 is filed by major utilities or licensees, and as such does not apply to small entities. FERC Form No. 1-F is filed by nonmajor public utilities with total sales of 10,000 megawatt-hours or less. The FERC Form No. 3-Q (electric) is filed only by electric companies that file Forms Nos. 1 or 1-F, and therefore excludes companies that do not qualify as Major or Nonmajor. FERC Form No. 60 only applies to jurisdictional entities (centralized service companies), which generally are not small entities.

If the reporting requirements represent an undue burden on small businesses, they may seek waivers of the disclosure 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 would impose the least possible burden on entities.

Note: If the entity does not meet the requirements for FERC Form No. 60, they may complete the FERC Form No. 61. However, the FERC Form No. 61 is not impacted by

the Final Rule (Docket No. RM21-11-000) since it is a *narrative description* of the companies, which remain unaffected by this rulemaking.

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

FERC Form Nos. 1, 1-F, and 3-Q. The existing FERC Form Nos. 1 and 1-F are required by the Commission to be submitted annually. Annual reporting is consistent with reporting to the companies' own management, the Internal Revenue Service, and state and other Federal agencies' requirements. FERC Form No. 3-Q filings provide quarterly updates to supplement the FERC Form Nos 1, 1-F, 2, and 2A (2 and 2A are not impacted by RM21-11-000). This quarterly information provides the Commission and the public with updated and timely information regarding a company's financial and operational status.

FERC Form No. 60 provides a level of transparency that: (1) helps protect ratepayers from pass-through of improper service company costs; (2) enables the Commission to review and determine cost allocations (among holding company members) for certain non-power goods and services; (3) aids the Commission in meeting its oversight and market monitoring obligations; and (4) benefits the public, both as ratepayers and investors. In addition, the Commission's audit staff use these records during compliance reviews and special analyses.

Some of the information in particular filings may change markedly from one year to the next. Less frequent information collection would impede the Commission's timely and accurate performance of mandated review and oversight responsibilities.

7. EXPLAIN ANY SPECIAL CIRCUMSTANCES RELATING TO THE INFORMATION COLLECTION

There are no special circumstances related to these information collections.

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

Prior to the NOPR in Docket No. RM21-11-000 being issued, the Commission engaged the public by issuing an NOI⁹ on January 19, 2021 on the appropriate accounting treatment of renewable energy assets. The Commission received four comments and three reply comments expressing the need for Commission guidance on accounting for

⁹ NOI, 174 FERC ¶ 61,032.

the shifting energy generation mix. The commentors generally agreed that Commission accounting guidance on recording non-hydro renewable energy generating assets is needed; however, some commentors suggested that new accounts are needed while others maintained that existing accounts could be used with additional Commission clarification. Commentors also agreed that accounting treatment for renewable energy credits (RECs) should be codified in the USofA to increase transparency. A commentor also suggested that the current USofA's accounting treatment for energy storage assets subjects utilities to significant administrative burden, and that creating a separate energy storage function would improve rate allocation practices. Commentors also recognized the need for the Commission to update FERC Forms to correspond with any changes made in the USofA.

The Commission issued the NOPR in Docket No. RM21-11-000 on July 28, 2022. The Federal Register published the NOPR on October 3, 2022. The public was given 45 days to provide comments on the NOPR following the publication in the Federal Register. The Commission received seven comments from a diverse set of stakeholders. The commenters generally supported the NOPR's proposals to: (1) create new subfunctions and accounts for wind, solar, and other non-hydro renewable generating assets; (2) establish a new functional class and accounts for energy storage accounts; (3) create new accounts and codify the accounting treatment of RECs; and (4) create new accounts for computer hardware, software, and communication equipment within existing functions that do not already include them. However, one commenter suggested that the Commission could clarify accounting treatment for renewable generating assets at lesser cost by instructing use of specific existing USofA accounts. In addition, several commenters commented on the NOPR's REC accounting proposals, including to request that the accounts cover a broader range of environmental credits and to raise concerns about alignment with other regulatory bodies' REC accounting treatment. One commenter also questioned the need for new computer hardware, software, and communication equipment accounts.

The Final Rule was published on October 5, 2023 (88 FR 69294) with a more detailed description of what is required by the one-time implementation.

9. EXPLAIN ANY PAYMENT OR GIFTS TO RESPONDENTS

The Commission does not make payments or gifts to respondents related to these collections.

10. DESCRIBE ANY ASSURANCE OF CONFIDENTIALITY PROVIDED TO RESPONDENTS

The information collected in FERC Form Nos. 1, 1-F, and 3-Q is publicly available. However, the Commission will consider specific requests for confidential treatment (e.g., Critical Energy/Electric Infrastructure Information [CEII] or non-public) to the extent permitted by law.¹⁰ The Commission will review each request for confidential treatment on a case-by-case basis.

11. 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.

12. ESTIMATED BURDEN OF COLLECTION OF INFORMATION

The Final Rule in Docket No. RM21-11-000 includes both a one-time burden and continued burden. The one-time implementation burden includes updating, adding, and modifying accounts to be compliant with the Final Rule in Docket No. RM21-11-000. This includes updates to the FERC Form Nos. 1, 1-F, 3-Q (electric), and 60 for the creation of new accounts and production subfunctions for wind, solar, and other renewable generating assets; establishing a new functional class for energy storage accounts; codifying the accounting treatment of environmental credits; and creation of new accounts within existing functions for computer hardware, software, and communication equipment. The Commission further estimates that the ongoing, continued burden will be comparable to the current OMB approved estimates for each of the forms.

The one-time burden and cost¹¹ of the information collections follow.

**Table 1: RM21-11-000 Final Rule
One-Time Implementation Burden, in Year 1**

Number of Respondent	Annual Number of Responses per Respondent	Total Number of	Average Burden & Cost Per Respondent	Total Annual Burden Hours	Annual Cost per Respondent (\$)

¹⁰ 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>.

¹¹ The cost is based on FERC's 2022 Commission-wide average salary cost (salary plus benefits) of \$91.00/hour. 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.

Requirement	s (1)	t (2)	Responses (1)*(2)=(3)	e ¹² (4)	& Cost (3)*(4)=(5)	(5)÷(1)
Form No. 1	217	1	217	44 hrs.; \$4,004	9,548 hrs.; \$868,868	\$4,004
Form No.1-F	2	1	2	44 hrs.; \$4,004	88 hrs.; \$8,008	\$4,004
Form No. 3-Q electric ¹³	221	3	663	0 hrs.; \$0	0 hrs.; \$0	\$0
Form No. 60	42	1	42	3.7 hrs.; \$336.70	155.4 hrs.; \$14,141.40	\$336.70
Total for Implementation Burden			924		9,791.4 hrs.; \$891,017.40	

The ongoing estimated burden and cost of the information collections follow.

Table 2: RM21-11-000 Final Rule Annual Ongoing Burden (current), Starting in Year 2						
Requirement	Number of Respondents (1)	Annual Number of Responses per Respondent (2)	Total Number of Responses (1)*(2)=(3)	Average Burden & Cost Per Response ¹⁴ (4)	Total Annual Burden Hours & Cost (3)*(4)=(5)	Annual Cost per Respondent (\$) (5)÷(1)
Form No. 1	217	1	217	1,182 hrs.; \$107,562	256,494 hrs.; \$23,340,954	\$107,562
Form No.1-F	2	1	2	136 hrs.; \$12,376	272 hrs.; \$24,752	\$12,376
Form No. 3-Q electric	221	3	663	168 hrs.; \$15,288	111,384 hrs.; \$10,135,944	\$45,864
Form No. 60	42	1	42	78 hrs.; \$7,098	3,276 hrs.; \$298,116	\$7,098
Total Ongoing					371,426 hrs.;	

¹² The average burden and cost per response is calculated using the hourly wage figures for FERC staff. The Commission estimates that the costs for the Commission are comparable to those in industry. Commission staff average salary plus benefits totals \$188,922 or \$91 per hour.

¹³ The Commission assumes that the one-time burden for the FERC Form No. 3-Q is incorporated into the calculation of FERC Form No. 1 since quarterly filings are typically a subset of the annual filings.

¹⁴ The average burden and cost per response is calculated using the hourly wage figures for FERC staff. The Commission estimates that the costs for the Commission are comparable to those in industry. Commission staff average salary plus benefits totals \$188,992 or \$91 per hour.

Burden (current)		924 924		\$33,799,766	
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13. ESTIMATE OF THE TOTAL ANNUAL COST BURDEN TO RESPONDENTS

All costs are related to burden hours and are discussed in Questions 12 and 15. There are no capital costs.

14. ESTIMATED ANNUALIZED COST TO FEDERAL GOVERNMENT

The estimate of the cost for “analysis and processing of filings”¹⁵ 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. (The corresponding annual and hourly FERC costs use the figures for 2021, as noted.) The estimated costs are divided equally by three in ROCIS.

The Paperwork Reduction Act (PRA) Administrative Cost¹⁶ is the average annual FERC cost associated with preparing, issuing, and submitting materials necessary to comply with the PRA for rulemakings, orders, or any other vehicle used to create, modify, extend, or discontinue an information collection. It also includes the cost of publishing the necessary notices in the Federal Register.

In addition to the analysis and PRA costs, the Commission also will need to update its filing forms and related IT systems including updating the XBRL taxonomies for FERC Form Nos. 1, 1-F, 3-Q, and 60. The cost to the Commission is procurement sensitive and not available at this time.

The estimated annualized cost to the Federal Government follows.¹⁷

Information Collection	Full-Time FERC Staff Equivalents (FTEs) for 'Analysis & Processing of Filings'	FERC Staff Cost of Analysis & Processing of Filings (FTEs * \$188,922/year)	PRA Administrative Cost (\$7,694 per collection)	Estimated Annual Federal Cost (rounded)

¹⁵ The estimate uses the FERC’s FY 2022 average annual salary plus benefits of one FERC FTE (full-time equivalent [\$188,922 per year or \$91.00 per hour]). (These estimates were updated in June 2022.)

¹⁶ This estimate was updated June 2022.

¹⁷ The federal costs for the FERC Form Nos. 1, 1-F, and 3-Q (for both electric and gas) will be included under the ICR for FERC Form No. 1 in ROCIS and reginfo.gov.

FERC Form Nos. 1, 1F, & 3-Q (electric)	4	\$755,688	\$30,776	\$786,464 (\$196,616 per collection)
FERC Form No. 60	0.5	\$94,461	\$7,694	\$98,631

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

Program Changes.

Due to the Final Rule RM21-11-000, there is an increase in burden. The burden increase is a one-time (year 1) increase. The Commission then estimates that the ongoing burden (year 2 and beyond) will return to the current levels.

The following table shows the previously approved costs reflected in the FERC metadata and illustrates the one-time implementation costs to comply with the Final Rule RM21-11-000. The one-time implementation estimate includes a one-time annual increase in burden hours and responses.

	Total Request	Previously Approved	Change due to Adjustment in Estimate	Change Due to Agency Discretion
FERC Form No. 1 (Due to RM21-11-000)				
Annual Number of Responses	434	217	0	+217
Annual Time Burden (Hr.)	266,042	256,494	0	+9,548
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0
FERC Form No. 1-F (Due to RM21-11-000)				
Annual Number of Responses	4	2	0	+2
Annual Time Burden (Hr.)	360	272	0	+88
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0
FERC Form No. 3-Q Electric (Due to RM21-11-000)				
Annual Number of Responses	663	663	0	0
Annual Time Burden (Hr.)	111,384 ¹⁸	111,384	0	0
Annual Cost Burden (\$)	\$0	\$0	\$0	\$0

¹⁸ The one-time burden associated with the Form No. 3-Q (electric) is included in the Form No. 1 estimate because quarterly filings are typically a subset of the annual filings.

FERC Form No. 60 (Due to RM21-11-000)				
Annual Number of Responses	84	42	0	+42
Annual Time Burden (Hr.)	3,431	3,150	0	+281
Annual Cost Burden (\$)	\$49,148 ¹⁹	\$49,148	\$0	\$0

16. TIME SCHEDULE FOR PUBLICATION OF DATA

The information provided in FERC Form Nos. 1, 1-F, 3-Q (electric), and 60 is available on the FERC website ([Electric Industry Forms | Federal Energy Regulatory Commission \(ferc.gov\)](#) and [Service Companies Filing Forms | Federal Energy Regulatory Commission \(ferc.gov\)](#)). The data is collected for regulatory purposes and not for the purposes of a publication.

17. DISPLAY OF EXPIRATION DATE

FERC Form Nos. 1, 1-F, 3-Q (electric), and 60 display the OMB control numbers and the expiration dates. The Commission provides the OMB Control Numbers of the information collections along with their expiration dates at [www.ferc.gov/information-collections](#).

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions.

¹⁹ The cost associated here is the costs related to FERC collection 555A, which is specific to record retention. This requirement is unchanged by RM21-11-000 and is not impacted. For consistency, we are keeping the costs in this table to match the ROCIS metadata, even though the costs are not directly related to the Final Rule RM21-11-000.