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intake point on the day of maximum coincidental delivery.

(15) The information required by paragraphs (b)(12), (13) and (14), of this section may be furnished in tabular form, or by reference to FERC Form No. 2, providing, that the information is suitably keyed to the diagram by appropriate identifying symbol or number.

[Order 303-A, 31 FR 7226, May 18, 1966, as amended by Order 345, 32 FR 7332, May 17, 1967; Order 430, 36 FR 7052, Apr. 14, 1971; Order 215, 47 FR 10203, Mar. 10, 1982; Order 390, 49 FR 32527, Aug. 14, 1984]

§ 260.9 Report by natural gas pipeline companies on service interruptions occurring on the pipeline system.

(a) Every natural gas pipeline company shall report to the Federal Energy Regulatory Commission (Commission) serious interruptions of service to any wholesale customer involving facilities operated under certificate authorization from the Commission. Such serious interruptions of service shall include interruptions of service to communities, major Government installations and large industrial plants outside of communities or any other interruptions which are significant in the judgment of the pipeline company. Interruptible service interrupted in accordance with the provisions of filed tariffs, interruptions of service resulting from planned maintenance or construction and interruptions of service of less than 3-hours duration need not be reported.

(b) Natural gas pipeline companies must report such interruptions to service by any electronic means, including facsimile transmission or telegraph, to the Director, Division of Environmental and Engineering Review, Office of Pipeline Regulation, Federal Energy Regulatory Commission, Washington, DC 20426 (FAX: (202) 208-2853), at the earliest feasible time following such interruption to service, and must state briefly:

- (1) The location of the interruption,
- (2) The time of the interruption,
- (3) The customers affected by the interruption, and
- (4) Emergency actions taken to maintain service.

(c) If so directed by the Commission or the Director, Division of Environmental and Engineering Review, the company must provide any supplemental information so as to provide a full report of the circumstances surrounding the occurrence.

(d) Natural gas pipeline companies shall furnish to the Commission within 20 days of each interruption to service involving failure of facilities on any part of the pipeline system operated under certificate authorization from the Commission a copy of such failure reports as required by the Department of Transportation reporting requirement under the Natural Gas Pipeline Safety Act of 1968.

(e) Copies of the telegraphic or facsimile report on interruption of service must be sent to the State commission in those States where service has been or might be affected.

[Order 401, 35 FR 7413, May 13, 1970, as amended by Order 508, 53 FR 45901, Nov. 15, 1988; Order 581, 60 FR 53071, Oct. 11, 1995]

§§ 260.11—260.15 [Reserved]

§ 260.200 Original cost statement of utility property.

Any natural gas company becoming subject to the jurisdiction of the Commission shall file, insofar as applicable, the following statements properly sworn to by the officer in responsible charge of their compilation:

STATEMENT A

Statement A showing the origin and development of the company, including, particularly, a description (giving names of parties and dates) of each consolidation and merger to which the company, or a predecessor, was a party and each acquisition of a gas operating unit or system. Any affiliation existing between the parties shall be stated.

STATEMENT B

Statement B showing for each acquisition of a gas operating unit or system by the reporting company or any of its predecessors: (1) The original cost (estimated only if not determinable from existing records), (2) the cost of the acquiring company, (3) the amount entered in the books as of the date of acquisition, (4) the difference between the original cost and the amount entered in the books, (5) a summary of all transactions affecting such difference, including retirements, between the date of each acquisition and the end of the calendar year prior to the

year in which the filing is made, and (6) the amount of such difference remaining at the latter date.

If the depreciation, retirement, or amortization reserve was adjusted as of the date of acquisition and in connection therewith, a full disclosure of the pertinent facts shall be made.

The amount to be included in account 114, Gas Plant Acquisition Adjustments, shall be subdivided so as to show the amounts applicable to (a) gas plant in service, (b) gas plant leased to others, and (c) gas plant held for future use.

The procedure followed in determining the original cost of the gas plant acquired as operating units or systems shall be described in sufficient detail so as to permit a clear understanding of the nature of the investigations and analyses which were made for that purpose.

Where estimates are used in arriving at original cost or the amount to be included in account 114, a full disclosure of the method and underlying facts shall be given. The proportion of the original cost of each acquisition which has been determined from actual recorded costs and the proportion estimated shall be shown for each functional class of plant. In addition there shall be furnished in respect to each predecessor or vendor company for which complete construction costs are not available, a description of such plant records as are available, including the years covered thereby.

STATEMENT C

Statement C showing any amounts arrived at by appraisals in the gas plant accounts (and not eliminated) in lieu of cost to the reporting company. This statement should describe the appraisal and give the complete journal entry at the time the appraisal was originally recorded. If the entry had the effect of appreciating or writing up the gas plant account, the amount of the appreciation or writeup should be traced, by proper description and explanation of changes, from the date recorded through the end of the calendar year prior to the year in which the filing is made.

STATEMENT D

Statement D showing in detail gas plant as classified in the books of account immediately prior to reclassification in accordance with the Uniform System of Accounts, including, under appropriate descriptive headings, any unclassified amounts applicable jointly to the gas department and other departments of the utility.

STATEMENT E

Statement E showing the adjustments necessary to state accounts 101, 103-107, 114, and 116, and amount of common utility plant in-

cludible in account 118, as prescribed in the Uniform System of Accounts.

STATEMENT F

Statement F showing gas plant classified according to the accounts prescribed in the Uniform System of Accounts, and showing also the amount includible in account 116, Other Gas Plant Adjustments, and the amount of common utility plant includible in account 118, Other Utility Plant.

STATEMENT G

Statement G showing a comparative balance sheet reflecting the accounts and amounts appearing in the books before the adjusting entries have been made and after such entries shall have been made. The balance sheet shall be classified by the accounts set forth in the Uniform System of Accounts Prescribed for Natural Gas Companies.

STATEMENT H

Statement H giving a suggested plan for depreciating, amortizing, or otherwise disposing of, in whole or in part, the amounts includible in account 114, Gas Plant Acquisition Adjustments, and account 116, Other Gas Plant Adjustments.

STATEMENT I

Statement I furnishing the following statistical information relative to gas plant:

PRODUCTION PLANT

MANUFACTURED GAS

Show separately for each producing plant the name and location of plant, date of original construction, type of plant (whether coal gas, coke ovens, water gas, etc.), rated 24-hour capacity in Mcf of each unit and of the total plant, and date of installation of each unit installed after original construction. Show also the original cost according to the System of Accounts for each plant, by accounts 304 to 319, inclusive.

NATURAL GAS

For each "field" includible in account 101, Gas Plant in Service, furnish the number of acres each of gas producing lands owned, of gas producing lands leased by the company, and of land on which gas rights only are owned, as included in accounts 325.1, 325.2, 325.3, respectively. The same information, classified by subaccounts, shall be furnished for producing and nonproducing acreage includible in account 104, Gas Plant Leased to Others, and in account 105, Gas Plant Held for Future Use.

For each "field" state number of feet of each size pipe used in field gathering lines.

For each "field" state number of wells included in accounts 330 and 331 segregated to show the number of wells on each type of

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producing lands classified under accounts 325.1, 325.2, 325.3.

When pumping or compressing plants exist within the production plant, include the same information as that requested for compressor stations under transmission plant.

State type and character of purification equipment and residual refining equipment included in accounts 336 and 337, respectively.

Show the original cost according to the System of Accounts for natural gas production plant by each "field" and by accounts 325.1 to 340.

STORAGE PLANT

Show separately for each location the name of plant, date of construction, type and total capacity (Mcf) of each gas holder. State also the original cost according to the System of Accounts for each location, by accounts 350.1 to 351, inclusive.

If depleted gas fields are being repressured, the statements furnished shall reflect the number of acres involved and the original cost according to the System of Accounts (accounts 350.1 to 351, inclusive).

TRANSMISSION PLANT

State the number of feet of each size of main.

State separately for each compressor boosting station the name of plant, location, date of original construction, rated capacity, type and character of power unit, and rated capacity and type of compressor units. Also state the capacity, type, and date of installation of each additional power or compressor unit. Show for each station the original cost

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according to the System of Accounts by accounts 365.1, 365.2, 366, 368, and 369.

DISTRIBUTION PLANT

State number of feet of each size of main and the number of active meters, house regulators, and services. Give a general description of the district regulators and number, by sizes.

Where pumping or compressor stations exist within the distribution plant, include the same information requested for similar stations under transmission plant.

GENERAL PLANT

Describe the principal structures and improvements.

State the number and type of transportation vehicles and appurtenant equipment.

Give a description of store, shop, and laboratory equipment and miscellaneous equipment.

Furnish maps, drawn to scale, upon which indicate transmission mains, location of production plants (artificial and natural), producing and nonproducing leaseholds (indicating thereon producing wells, dry holes and depleted wells), gathering systems, booster and compressor stations, communities served (noting as to wholesale or retail), and large industrial consumers. Where gas is purchased from or sold to other gas utilities, indicate location of measuring stations or gates. If scale maps are not available, furnish sketch maps upon which should be indicated approximate distances between the locations above specified.

[Order 477, 38 FR 7215, Mar. 19, 1973]