

Docket No. RM03-8-000

Appendix A: Forms 3-Q and 6-Q Samples.

Name of Respondent _____	This Report is: ____ An Original ____ A Resubmission	Date of Report ____ Month/Day/Year	For the Quarter Ending ____ Month/Day/Year
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NOTES TO FINANCIAL STATEMENTS

1. Prepare the notes to the financial statements using the appropriate disclosure rules as prescribed in the Uniform System of Accountants and in accordance with current accounting principles. Use the space below for important notes regarding the Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and Statement of Other Comprehensive Income and Hedging Activities, or any other account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant commitments or contingent assets or liabilities existing at end of quarter including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the respondent. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. Furnish details on the accounting for the respondent's pensions and post-retirement benefits and explain any changes in the method of accounting for them. Include in the details a concise breakdown of the effect of the various components on income for the year, funding for the plan and accumulated obligations at year end.
4. Provide an explanation of any significant changes in operations during the period. Give the financial statement effects of acquiring oil pipelines by purchase or merger or by participating in joint ventures or similar activities.
5. Furnish details on the respondent's accounting for income taxes and provide an explanation of any changes in the methods of accounting for income taxes and give the financial statement effects resulting from these changes.
6. Provide an explanation of any significant rate or other regulatory matters involving the respondent during the period and give the effects, if any, on the respondent's financial statements.
7. Disclose details on any significant financial changes during the reporting period to the respondent's consolidated group that directly affect the respondent's operations including sales, transfers or mergers of affiliates, investments in new partnerships, sales of facilities or the sale of ownership interests in facilities to limited partnerships, investments in related industries, major investment in facilities, acquisitions by the parent corporation(s), and distribution of capital.
8. Explain concisely only those significant changes in accounting methods made during the period which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding period. Also give the approximate dollar effect of such change.