## FEDERAL ENERGY REGULATORY COMMISSION WASHINGTON, D.C. 20426

## OFFICE OF ELECTRIC RELIABILITY

## North American Electric Reliability Corporation Docket No. RR07-16-006

June 30, 2009

North American Electric Reliability Corporation 1120 G Street, N.W., Suite 990 Washington, D.C. 2005-3801

Attention: Rebecca J. Michael, Attorney

Reference: Compliance Filing of the North American Electric Reliability Corporation in Response to February 19, 2009 Order Concerning SPP Regional Entity Use of NERC System of Accounts

Dear Ms. Michael:

1. On April 6, 2009, the North American Electric Reliability Corporation (NERC) submitted a compliance filing certifying that Southwest Power Pool Inc. (SPP) has performed a reconciliation of its system of accounts in accordance with Section 8(e) of the NERC-SPP RE Delegation Agreement. NERC explains that SPP's revised mapping system enables the SPP RE to submit required budget and actual financial data to NERC in accordance with the NERC system of accounts using the NERC supplied format and templates.

2. Notice of this filing was issued on April 7, 2009, with comments, protests or motions to intervene due on or before April 27, 2009.

3. Notices of intervention and unopposed timely filed motions to intervene are granted pursuant to the operation of Rule 214 of the Commission's Rules of Practice and Procedure (18 C.F.R. § 385.214). Any opposed or untimely filed motion to intervene is governed by the provisions of Rule 214. No protests or adverse comments were filed.

4. NERC's uncontested filing is accepted pursuant to the relevant authority delegated to the Director, Office of Electric Reliability under 18 C.F.R. § 375.314.

5. This action shall not be construed as accepting any other contingency plan pursuant to 18 C.F.R. § 375.314(a)(1)(i) or accepting any other data or report pursuant to 18 C.F.R. § 375.314 (b)(3)(iv). This action shall not be construed as approving any other application including Electric Reliability Organization or Regional Entity rules or procedures pursuant to 18 C.F.R. § 375.314(a)(2)(i). Such acceptance or approval shall not be deemed as recognition of any claimed right or obligation associated therewith; and such acceptance or approval is without prejudice to any findings or orders which have been or which may hereafter be made by the Commission in any proceeding now or pending or hereafter instituted by or against NERC or Southwest Power Pool.

6. This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Sincerely,

Joseph H. McClelland, Director Office of Electric Reliability