



# NiSource Gas Transmission & Storage<sup>®</sup>

Columbia Gas Transmission, LLC

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## Jim Downs

Vice President of Regulatory Affairs

February 11, 2010

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

Re: *Columbia Gas Transmission, LLC*, Docket No. GP94-2-\_\_\_\_\_  
Deferred Tax Refund Report

Dear Ms. Bose:

Pursuant to Section 154.501(e) of the regulations of the Federal Energy Regulatory Commission (“FERC” or “Commission”),<sup>1</sup> Columbia Gas Transmission, LLC (“Columbia”) herewith submits for filing its report regarding refunds to customers of deferred tax refunds received from Questar Overthrust Pipeline Co.

### **Statement of Nature, Reason and Basis**

On February 10, 2010, Columbia made refunds as a result of a settlement filed on April 17, 1995 in Docket No. GP94-02, *et al.* (“Settlement”) and approved by the Commission on June 15, 1995.<sup>2</sup> Specifically, Columbia refunded to its shippers \$18,056.31 of deferred tax refunds received from Questar Overthrust Pipeline Company, plus interest of \$120.83 calculated in accordance with the Commission’s regulations.<sup>3</sup> The total refund amount includes \$1,168.45, plus interest, that was inadvertently excluded from Columbia’s previous refunds to customers on April 10, 2009. No deferred tax refunds were received from any other pipeline. These refunds were made pursuant to Article VIII, Section E of the Settlement, which provides that Columbia must pay to the Supporting Parties of the Settlement all refunds received from upstream pipelines relating to the flow back of excess deferred income taxes collected by those pipelines.<sup>4</sup>

### **Material Submitted Herewith**

In accordance with Section 154.501(e)(6) of the Commission’s regulations, Columbia submits herewith workpapers showing how the refunds and interest were calculated.

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<sup>1</sup> 18 C.F.R. § 154.501(e) (2009).

<sup>2</sup> *Columbia Gas Transmission Corp.*, 71 FERC ¶ 61,337 (1995).

<sup>3</sup> 18 C.F.R. § 154.501(d) (2009).

<sup>4</sup> Refunds are allocated back to customers based on the allocation percentages reflected in the Settlement on Appendix G, Schedule 5.

## **Waiver**

Columbia respectfully requests that the Commission grant any waivers that it may deem necessary to accept this filing.

## **Posting and Certification of Service**

Pursuant to Sections 154.2(d), 154.7(b) and 154.208(b) of the Commission's regulations, a copy of this filing is being sent by electronic mail or by first-class mail, postage prepaid, by Columbia to each of Columbia's firm customers, affected state commissions, and interruptible customers. This filing is also available for public inspection during regular business hours in a convenient form and place at Columbia's offices at 5151 San Felipe, Suite 2500, Houston, Texas, 77056 and 1700 MacCorkle Avenue, S.E., Charleston, West Virginia, 25325.

## **Subscription**

Pursuant to Section 154.4(b) of the Commission's regulations, the undersigned certifies that: (1) he knows the contents of the filing; (2) the paper copies of the filing contain the same information as that contained on the electronic media; (3) the contents are true to the best of his knowledge and belief; and (4) that he possesses full power and authority to sign the filing.

## **Service on Columbia**

It is respectfully submitted that all Commission orders and correspondence as well as pleadings and correspondence from other persons concerning this filing be served upon the following:

\*James R. Downs, Vice President, Regulatory Affairs  
\*Cynthia Donaldson, Director Regulatory & Government Affairs  
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Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
February 11, 2010  
Page 3 of 3

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\* Persons designated to receive service in accordance with Rule 203 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203 (2009).

Respectfully submitted,



James R. Downs  
Vice President of Regulatory Affairs

Enclosures

# **Attachment A**

COLUMBIA GAS TRANSMISSION, LLC  
ALLOCATION OF EXCESS DEFERRED INCOME TAXES UNDER DOCKET NO. GP94-2 1/  
REFUNDED ON FEBRUARY 2010 INVOICES

LINE NO.	CUST. NO.	CUSTOMER NAME	ALLOCATION	QUESTAR OVERTHRUST	TOTAL
			FACTOR/ 2	REFUND	REFUND
			(1)	(2)	(3)
			%	\$	\$
1	008715	ALLIEDSIGNAL, INC. (000022) / HONEYWELL INTERNATIONAL, INC.	0.418139%	76.01	76.01
2	002277	ARLINGTON NATURAL GAS COMPANY	0.062786%	11.41	11.41
3	000074	BALTIMORE GAS & ELECTRIC	4.493301%	816.75	816.75
4	002278	BELFRY GAS COMPANY	0.009520%	1.73	1.73
5	000928	BETHLEHEM STEEL CORPORATION	0.418140%	76.01	76.01
6	001471	BLACKSVILLE OIL & GAS	0.007253%	1.32	1.32
7	000109	BLUEFIELD GAS COMPANY	0.162843%	29.60	29.60
8	000633	CAMERON GAS COMPANY (000145) / MOUNTAINEER GAS COMPANY	0.025839%	4.70	4.70
9	000165	CENTAL HUDSON GAS & ELECTRIC	0.209578%	38.10	38.10
10	000187	CG&E	4.298170%	781.28	781.28
11	000192	CITY OF AUGUSTA	0.033092%	6.02	6.02
12	000976	ULH&P	0.724817%	131.75	131.75
13	002279	CITY OF BROOKSVILLE	0.008386%	1.52	1.52
14	002280	CITY OF CARLISLE	0.052132%	9.48	9.48
15	000193	CITY OF CHARLOTTESVILLE	0.334866%	60.87	60.87
16	002282	CITY OF FLEMINGSBURG	0.043065%	7.83	7.83
17	000197	CITY OF LANCASTER	0.459188%	83.47	83.47
18	010756	CITY OF NORTH MIDDLETOWN (002288) / DELTA - NORTH MIDDLETOWN	0.007027%	1.28	1.28
19	000198	CITY OF RICHMOND	1.333340%	242.36	242.36
20	001472	CLAYSVILLE NATURAL GAS COMPANY	0.051451%	9.35	9.35
21	000208	COLUMBIA GAS OF KENTUCKY	3.510229%	638.06	638.06
22	000209	COLUMBIA GAS OF MARYLAND	0.810917%	147.40	147.40
23	000214	COLUMBIA GAS OF OHIO	32.900233%	5,980.29	5,980.29
24	000221	COLUMBIA GAS OF PENNSYLVANIA	9.820267%	1,785.04	1,785.04
25	008238	COLUMBIA GAS OF VIRGINIA	3.152522%	573.04	573.04
26	000261	CORNING NATURAL GAS	0.028321%	5.15	5.15
27	010316	DAYTON POWER & LIGHT (000278) / PROLIANCE ENERGY	4.426995%	804.70	804.70
28	001860	DELMARVA POWER & LIGHT COMPANY	0.239190%	43.48	43.48
29	000284	DELTA NATURAL GAS COMPANY	0.273577%	49.73	49.73
30	008233	EASTERN NATURAL GAS COMPANY	0.035041%	6.37	6.37
31	000314	EASTERN SHORE NATURAL GAS	0.260360%	47.33	47.33
32	000322	ELAM UTILITY COMPNANY	0.021759%	3.96	3.96
33	009872	ELIZABETHTOWN GAS (000323) / NUI	0.191352%	34.78	34.78
34	010781	GAS TRANSPORT (002416) / FIRST ENERGY	0.002392%	0.43	0.43
35	003574	INTERSTATE UTILITIES (000483) / GASCO DISTRIBUTION	0.019039%	3.46	3.46
36	010757	KANE LIGHT AND HEAT (000510) / GASCO - KANE	0.022666%	4.12	4.12
37	002283	KENTUCKY OHIO GAS COMPANY / NATURAL ENERGY UTILITY CORPORATION	0.004533%	0.82	0.82
38	002284	LAKESIDE GAS COMPANY	0.004760%	0.87	0.87
39	000633	MOUNTAINEER GAS COMPANY	6.162242%	1,120.12	1,120.12
40	002285	DELTA MT. OLIVET NATURAL GAS COMPANY	0.011332%	2.06	2.06
41	002286	MURPHY GAS	0.004079%	0.74	0.74
42	004266	NASHVILLE GAS COMPANY	0.358785%	65.22	65.22
43	004789	NATIONAL FUEL GAS DISTRIBUTION	0.035520%	6.46	6.46
44	000646	NATIONAL FUEL GAS SUPPLY	0.000239%	0.04	0.04
45	002287	NATIONAL GAS & OIL COOPERATIVE	0.086811%	15.78	15.78
46	007901	NEW ENGLAND POWER (005781) / US GENERATING COMPANY	0.418139%	76.01	76.01
47	002407	NEW JERSEY NATURAL GAS COMPANY	0.233145%	42.38	42.38
48	000666	NEW YORK STATE ELECTRIC & GAS (I & II)	1.535768%	279.16	279.16
49	002409	NORTH CAROLINA NATURAL GAS	0.581118%	105.63	105.63
50	004906	NORTHEAST OHIO GAS MARKETING	0.002267%	0.41	0.41
51	002436	OHIO CUMBERLAND GAS COMPANY	0.045332%	8.24	8.24
52	000700	ORANGE & ROCKLAND UTILITIES	1.233776%	224.27	224.27
53	004098	ORWELL NATURAL GAS COMPANY	0.045332%	8.24	8.24
54	000723	PPL GAS UTILITIES CORPORATION	0.405190%	73.65	73.65
55	000724	PG ENERGY INC	0.634221%	115.28	115.28
56	000726	PEOPLES NATURAL GAS COMPANY	0.069204%	12.58	12.58
57	001871	PIEDMONT NATURAL GAS COMPANY	1.345394%	244.55	244.55
58	001063	PIKE NATURAL GAS COMPANY	0.111289%	20.23	20.23
59	004351	PROVIDENCE GAS COMPANY	0.239190%	43.48	43.48
60	000778	RICHMOND UTILITIES BOARD	0.226659%	41.20	41.20
61	000784	ROANOKE GAS COMPANY	0.684083%	124.35	124.35
62	000821	SHELDON GAS COMPANY	0.043292%	7.87	7.87
63	000838	SOUTH JERSEY GAS COMPANY	1.074550%	195.32	195.32
64	000870	SUBURBAN NATURAL GAS COMPANY	0.101656%	18.48	18.48
65	002291	SWICKARD GAS COMPANY	0.023799%	4.33	4.33
66	002292	T.W. PHILLIPS GAS & OIL	0.187462%	34.08	34.08
67	000942	UGI UTILITIES	2.037635%	370.38	370.38

COLUMBIA GAS TRANSMISSION, LLC  
ALLOCATION OF EXCESS DEFERRED INCOME TAXES UNDER DOCKET NO. GP94-2 1/  
REFUNDED ON FEBRUARY 2010 INVOICES

LINE NO.	CUST. NO.	CUSTOMER NAME	ALLOCATION	QUESTAR OVERTHRUST	TOTAL
			FACTOR/ 2	REFUND	REFUND
			(1)	(2)	(3)
			%	\$	\$
68	002294	VANCEBURG ELECTRIC	0.027879%	5.07	5.07
69	002295	VERONA NATURAL GAS COMPANY	0.018133%	3.30	3.30
70	002298	VILLAGE OF WILLIAMSPORT	0.014053%	2.55	2.55
71	006525	PARAMOUNT NATURAL GAS CO (002293) / M&B GAS SERVICES	0.007027%	1.28	1.28
72	000996	VIRGINIA NATURAL GAS	1.482977%	269.56	269.56
73	001006	WASHINGTON GAS	10.049805%	1,826.77	1,826.77
74	001062	WATERVILLE GAS COMPANY	0.056664%	10.30	10.30
75	001010	WATERVILLE GAS & OIL COMPANY	0.113329%	20.60	20.60
76	002400	WEST MILLGROVE GAS COMPANY	0.001814%	0.33	0.33
77	002412	WEST OHIO GAS (001020) / EAST OHIO GAS	1.393325%	253.27	253.27
78	002296	WESTERN LEWIS-RECTORVILLE	0.015866%	2.88	2.88
79	002299	ZEBULON GAS ASSOCIATION	0.004533%	0.82	0.82
80		TOTAL	100.000000%	18,177.14	18,177.14

1/ ALLOCATED PURSUANT TO ARTICLE VIII, SECTION E, OF COLUMBIA'S "CUSTOMER SETTLEMENT" IN DOCKET NO. GP94-02, ET AL.

2/ SEE APPENDIX G, SCHEDULE 5 OF COLUMBIA'S "CUSTOMER SETTLEMENT" IN DOCKET NO. GP94-02, ET AL.

# **ATTACHMENT B**

**COLUMBIA GAS TRANSMISSION, LLC**  
**ALLOCATION OF EXCESS DEFERRED INCOME TAXES UNDER DOCKET NO. GP94-2**  
**COMPUTATION OF INTEREST DUE**

ATTACHMENT B  
Page 1 of 1

BUSINESS DATE	PRINCIPAL AMOUNT	FROM DATE	TO DATE	NO DAYS	INTEREST RATE	DAILY RATE	INTEREST AMOUNT	COMPOUND BASE
<u>Questar Overthrust Refund</u>								
December 2008	1,168.45	12/29/2008	12/31/2008	3	5.00%	0.000136986	0.48	1,168.93
		1/1/2009	3/31/2009	90	4.52%	0.000123836	13.03	1,181.96
		4/1/2009	6/30/2009	91	3.37%	0.000092329	9.93	1,191.89
		7/1/2009	9/30/2009	92	3.25%	0.000089041	9.76	1,201.65
		10/1/2009	12/31/2009	92	3.25%	0.000089041	9.84	1,211.49
		1/1/2010	1/4/2010	4	3.25%	0.000089041	0.43	1,211.92
		1/5/2010	2/22/2010	48	3.25%	0.000089041	77.36	18,177.14
<u>Questar Overthrust Refund</u>	<u>18,056.31</u>					<u>120.83</u>	<u>18,177.14</u>	