

February 1, 2019

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

Attention: Ms. Kimberly D. Bose, Secretary

Re: Colorado Interstate Gas Company, L.L.C.;

Docket No. CP18-71-000,

<u>Supplemental Information – Proposed Accounting Entries</u>

Colorado Interstate Gas Company, L.L.C. ("CIG") is filing with the Federal Energy Regulatory Commission ("Commission") in Docket No. CP18-71-000, its proposed accounting entries of the abandonment, by sale, of certain pipeline and ancillary facilities located in Moore and Potter Counties, Texas.

Description of Proceeding

On April 25, 2018, the Commission issued CIG an Order Approving Abandonment of certain pipeline and ancillary facilities to its affiliate El Paso Natural Gas Company, L.L.C. On October 1, 2018, CIG gave notice to the Commission that the abandonment by sale and transfer of the facilities was completed on September 27, 2018.

In compliance with ordering paragraph (D) of the Commission's Order, CIG is herein providing the Commission with its proposed accounting entries and amounts related to the transfer along with narrative explanations describing the basis for the entries.

Filing Information

CIG is e-Filing this letter and accounting entries with the Commission's Secretary in accordance with the Commission's Order No. 703, *Filing Via the Internet*, guidelines issued on November 15, 2007 in Docket No. RM07-16-000.

Respectful	ly submitted,	
COLORAD	OO INTERSTATE GAS C	OMPANY, L.L.C.
Bv	/s/	
	Francisco Tarin Director, Regulatory	

COLORADO INTERSTATE GAS COMPANY, L.L.C. CIG-BIG BLUE SOUTH ABANDONMENT DOCKET NO. CP18-71-000 PROPOSED ACCOUNTING TREATMENT AS OF 9/27/2018

1. ORIGINAL COST OF FACILITIES TO BE ABANDONED

365.1	LAND AND LAND RIGHTS	\$1,143.38
365.2	RIGHTS-OF-WAY	562,199.77
366	STRUCTURES AND IMPROVEMENTS	215,378.37
367	MAINS	6,278,287.87
369	MEASURING AND REGULATING STATION EQUIPMENT	448,697.58
371	OTHER EQUIPMENT	10,234.88
	TOTAL	\$7,515,941.85

2. PROPOSED ACCOUNTING ENTRIES

DR	108	ACCUMULATED PROVISIONS FOR DEPRECIATION	\$2,807,113.99	
DR	102	GAS PLANT SOLD	\$4,708,827.86	
CR	101	GAS PLANT IN SERVICE		\$7,515,941.85
DR	146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	\$4,708,827.86	
CR	102	GAS PLANT SOLD		\$4,708,827.86

Explanation: To record, at original cost, the sale of the facilities

3. ACCUMULATED DEFERRED TAXES

DR	410.2	DEFERRED TAX EXPENSE	\$995,284.00	
CR	282	ACCUMULATED DEFERRED TAXES		\$995,284.00

Explanation: To record deferred income taxes on sale of facilities

4. CURRENT INCOME TAXES

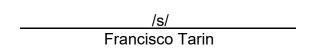
DR	236	CURRENT TAX LIABILITY	\$995,284.00	
CR	409.2	CURRENT TAX EXPENSE		\$995,284.00

Explanation: To record current income taxes on sale of facilities

Certificate of Service

I hereby certify that I have this day caused a copy of the foregoing documents to be served upon each person designated on the official service list compiled by the Commission's Secretary in this proceeding in accordance with the requirements of Section 385.2010 of the Federal Energy Regulatory Commission's Rules of Practice and Procedure.

Dated at Colorado Springs, Colorado as of this 1st day of February, 2019.



Two North Nevada Avenue Colorado Springs, Colorado 80903 (719) 667-7517