

March 26, 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,
Supplemental Information – Revised Accounting Entries

Colorado Interstate Gas Company, L.L.C. ("CIG") is filing with the Federal Energy Regulatory Commission ("Commission") in Docket No. CP18-71-000, revised accounting entries for 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 granted CIG's request to abandon certain pipeline and ancillary facilities to its affiliate El Paso Natural Gas Company, L.L.C. ("EPNG").¹ On October 1, 2018, CIG notified the Commission that the abandonment by sale and transfer of the facilities was completed on September 27, 2018.

On February 1, 2019, in compliance with ordering paragraph (D) of the Commission's order, CIG filed proposed accounting entries and amounts related to the transfer along with narrative explanations describing the basis for the entries. Subsequent to the February 1, 2019 filing, CIG became aware of some errors in the accumulated deferred tax and current income tax sections. As such, CIG has attached hereto its proposed revised accounting entries and amounts related to the transfer of facilities to EPNG.

Filing Information

CIG is e-Filing this letter and revised 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.

¹ See *Colorado Interstate Gas Pipeline, L.L.C.* 163 FERC ¶ 62,059 (2019)

Respectfully submitted,

COLORADO INTERSTATE GAS COMPANY, L.L.C.

By _____/s/
M. Catherine Rezendes
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		<u>\$7,515,941.85</u>

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

CR	411.2	DEFERRED TAX EXPENSE	\$994,189.00
DR	282	ACCUMULATED DEFERRED TAXES	\$994,189.00

Explanation: To record deferred income taxes on sale of facilities

4. CURRENT INCOME TAXES

CR	236	CURRENT TAX LIABILITY	\$994,189.00
DR	409.2	CURRENT TAX EXPENSE	\$994,189.00

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 26th day of March, 2019.

/s/

M. Catherine Rezendes

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