



Young Gas Storage
Company, Ltd.

November 8, 2018

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

Attention: Ms. Kimberly D. Bose, Secretary

Re: FERC Form No. 501-G;
Young Gas Storage Company, Ltd.;
Docket No. RP19-

Secretary Bose and Commissioners:

In compliance with Order No. 849, the Final Rule in Docket No. RM18-11 (“Final Rule”),¹ and Section 260.402 of the Code of Federal Regulations,² Young Gas Storage Company, Ltd., a Colorado Limited Partnership (“Young”) hereby submits for filing its FERC Form No. 501-G (“Form No. 501-G”).

Young is organized as a limited partnership pursuant to the laws of the state of Colorado. The general partners in Young are CIG Gas Storage Company, L.L.C., a Delaware limited liability company³ (“CIGG”), and Xcel Energy Markets Holdings Inc., a Minnesota corporation⁴ (“Xcel Holdings”), and the limited partner is Colorado Springs Utilities, an enterprise of the City of Colorado Springs (“CSU”), a home rule city and municipal corporation.

In compliance with the Final Rule, Young is hereby submitting the Form No. 501-G and is informing the Federal Energy Regulatory Commission (hereinafter referred to as the “FERC” or the “Commission”) that it has negotiated an agreement in principle with its shippers and intends to file a prepackaged, non-contested settlement with the

¹ *Interstate and Intrastate Natural Gas Pipelines; Rate Changes Relating to Federal Income Tax Rate*, Order No. 849, 83 Fed Reg. 36672 (July 30, 2018); FERC Stats. & Regs., Reg. Preambles ¶ 31,404 (“Final Rule”).

² 18 C.F.R. § 260.402 (2018).

³ CIG Gas Storage Company, L.L.C. is a wholly owned indirect subsidiary of Kinder Morgan, Inc.

⁴ Xcel Energy Markets Holdings Inc. is a wholly owned indirect subsidiary of Xcel Energy Inc.

Commission by December 31, 2018. This constitutes the process described in the Final Order as "Option 2."⁵

Procedural Requirements and Explanatory Statements

Young is submitting concurrently its completed, unadjusted Form No. 501-G in native format with formulas intact. Young has attached hereto a PDF version of that form as Appendix A.

Young notes that it is not organized as a master limited partnership nor are its partners. The partnership interests in Young are held 47.5% by CIGG and 47.5% by Xcel Holdings and 5% by CSU. As explained in the Final Rule at paragraph number 32 and reiterated in footnote 69, a natural gas company organized as a pass-through entity is considered to be subject to federal corporate income tax if its income is consolidated on the income tax return of its corporate parents. Young is a pass-through entity and the income and losses of Young are included in the tax returns of the owners of the partners.⁶ For that reason Young is entitled to a tax allowance and the Form No. 501-G reflects an income tax allowance.

Young also notes that because Young has fully re-paid all of its debt financing and because the debt of the partners (or the corporate parents of the partners) is not all publicly-traded, Young has prepared the Form No. 501-G using the prescribed hypothetical capital structure of 57 percent equity and 43 percent debt. Young's use of the hypothetical capital structure required by the Final Order does not constitute an agreement by Young that such a capital structure is accurate or appropriate for the determination of Young's cost-of-service or rates, and Young reserves all rights to present an alternative capital structure in any future ratemaking process.

Communications

The names, titles, and mailing addresses of the persons to whom communications concerning this filing are to be addressed and to whom service is to be made are as follows:⁷

⁵ Young's submission of this compliance filing is without prejudice to the outcome of any requests for rehearing and /or clarification of the Final Rule, as well as any judicial review of any order on rehearing or clarification pertaining to the Final Rule.

⁶ As noted above, the 5% partnership interest in Young of CSU is held in an enterprise of the City of Colorado Springs, a municipal corporation.

⁷ Young respectfully requests waiver of the restriction in 18 C.F.R. § 385.203(b)(3) (2018) to allow more than two individuals representing Young to be included on the official service list for this proceeding.

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Conclusion

Young reiterates that this filing is made in compliance with the requirements of the Final Order and does not constitute an admission or agreement of Young regarding the accuracy of the determinations of the actual cost-of-service or the appropriateness of the indicated cost of service reduction calculated on Form No. 501-G. This filing is made without prejudice to any petitions for rehearing, stay, or judicial review of any orders that may be issued in the referenced proceedings or this proceeding, or Young's ability to present alternative positions in any future rate or other proceeding.⁸

Respectfully submitted,

YOUNG GAS STORAGE COMPANY, Ltd.

Acting by and through its Operator
Colorado Interstate Gas Company, L.L.C.

By _____ /s/
William D. Wible
Vice President, Regulatory

⁸ Young notes that one of its general partners, CIGG is affiliated with Kinder Morgan, Inc. A number of Kinder Morgan affiliated natural gas pipeline companies that are subject to the regulatory jurisdiction of the Commission have previously filed comments and Requests for Rehearing in the proceeding. Nothing in this filing should be construed as an agreement or admission by CIGG or Kinder Morgan, Inc. regarding any of the arguments or positions that were raised in those filings.

Appendix A

FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Cost of Service

Pipeline Company Name **Young Gas Storage Company, Ltd.**

Line No.	Description	Form 2 Reference	Calendar Year 2017 Actuals	Net Amort. of Excess/ Deficient ADIT	With Adjusted Tax Allowance
3	CID	C000985			
4	Is the Pipeline a separate income taxpaying entity?		Yes		
	Does it conduct business, realize net income or loss, pay income taxes and distribute profits to shareholders?				
Cost of Service - Non Fuel					
Operating, Maintenance and Administrative & General					
5	Total Production & Gathering	P. 317; L. 30, C. (b)	\$ -		\$ -
6	Total Products Extraction	P. 318; L. 58, C. (b)	74,290		74,290
7	Total Natural Gas Storage	P. 322; L. 177, C. (b)	2,591,191		2,591,191
8	(Less) UG Compressor Station Fuel & Power	P. 320; L. 106, C. (b)	347,905		347,905
9	(Less) Other Compressor Station Fuel & Power	P. 321; LL. 131 & 132, C. (b)	-		-
10	(Less) LNG Compressor Station Fuel & Power	P. 322; LL. 157 & 158, C. (b)	-		-
11	Net Storage Costs	L. 7 minus LL. 8-10	2,243,286		2,243,286
12	Total Transmission	P. 323; L. 201, C. (b)	-		-
13	(Less) Gas for Compressor Station Fuel	P. 323; L. 184, C. (b)	-		-
14	(Less) Other Fuel & Power for Compressor Stns. (if included in true-up or tracking mechanism)	P. 323; L. 185, C. (b)	-		-
15	Net Transmission Costs	L. 12 minus LL. 13-14	-		-
16	Administrative & General	P. 325; L. 270, C. (b)	977,783		977,783
17	Total Operating, Maintenance and Admin. & Gen.	Sum of LL. 4, 5, 10, 14, 15	\$ 3,295,359		\$ 3,295,359
18	Depreciation, Depletion, and Amortization	Form 2 - P. 337; L. 12, C. (h)	1,609,925		1,609,925
19	Amort. of Plant Acq. Adj.	Form 2A - P. 114; LL. 6-8, C. (c) If 'yes' to P. 2; L. 5 of Form 501-G then 0, else P. 114; L. 9, C. (c)	-		-
Credits to Cost of Service					
20	Regulatory Debits (if incl. in a § 4 rate filing)	P. 114; L. 12, C. (c)	-		-
21	(Less) Regulatory Credits (if incl. in a § 4 rate filing)	P. 114; L. 13, C. (c)	-		-
22	Other Taxes	P. 114; L. 14, C. (c)	417,373		417,373
Return					
23	Long Term Debt	P. 2; L. 27 of Form 501-G	476,402		478,774
24	Preferred Stock (or equivalent)	P. 2; L. 28 of Form 501-G	-		-
25	Common Equity	P. 2; L. 29 of Form 501-G	1,332,485		1,339,120
26	Total Return		1,808,887		1,817,894
Allowance for Income Taxes					
27	Federal Income Tax Rate	P. 5; L. 3 of Form 501-G	35.00%		21.00%
28	Weighted Average State Income Tax Rate	P. 5; L. 4 of Form 501-G	4.63%		4.63%
29	Composite Income Tax Rate	P. 5; LL. 3-6 of Form 501-G	38.01%		24.66%
30	Income Tax Allowance on Equity Return	[(L. 24+L. 25)*(L. 29/(1-L. 29))]	817,014		438,261
31	(Less) Net Amort. of Excess(+) and/or Deficient(-) ADIT	(Year 1 amortization)	-	110,322	110,322
32	Total Income Tax Allowance	L. 30 minus L. 31	817,014		327,939
33	Total Cost of Service - Non Fuel	Sum of LL. 17-20, 22, 26, 32 less L. 21	\$ 7,948,558		\$ 7,468,489
34	Indicated Cost of Service Reduction	1 minus [L. 33, C. (E) divided by L. 33, C. (C)]			6.0%

**FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act**

**Rate Base
Young Gas Storage Company, Ltd.**

Line No.	(A) Description	(B) Form 2 Reference	(C) Calendar Year 2017 Actuals	(D) Excess/ Deficient ADIT Adjustment	(E) With Adjusted Tax Allowance
Rate Base					
1	Gas Plant in Service	P. 110; L. 2, C. (c)	\$ 49,272,167		\$ 49,272,167
2	Accumulated Depreciation	P. 110; L. 5, C. (c)	30,633,102		30,633,102
3	Acquisition Adjustment	P. 200; L. 12, C. (b)	-		-
4	(Less) Amort. of Plant Acquisition Adjustment	P. 200; L. 32, C. (b)	-		-
5	No Has the pipeline received permission to include Acq. Adjustment(s) in Rate Base? If no, provide amounts as a reduction to Rate Base.				
6	FERC Order Cite				
7	Net Acquisition Adjustment	If L. 5 is yes, then zero; else L. 3 minus L. 4	-		-
8	Net Plant	L. 1 minus L. 2 minus L. 7	18,639,065		18,639,065
Gas Stored Underground					
9	Base Gas - Account No. 117.1	P. 220; L. 5, C. (b)	6,050,542		6,050,542
10	System Balancing - Account No. 117.2	P. 220; L. 5, C. (c)	-		-
Working Capital					
11	Prepayments	P. 111; L. 54, C. (c)	18,132		18,132
12	Materials and Supplies	P. 111; L. 45, C. (c)	-		-
ADIT and Regulatory Assets and Liabilities					
13	Accumulated Deferred Income Taxes (IT)	P. 235; L. 3, C. (k)(see footnote)	302,225		302,225
14	(Less) Accum. Deferred IT - Other Property	P. 275; L. 3, C. (k)(see footnote)	1,836,596		1,836,596
15	(Less) Accum. Deferred IT - Other	P. 277; L. 3, C. (k)(see footnote)	-		-
16	Other Regulatory Assets	P. 232; L. 40, C. (g)	261,448	-	261,448
17	(Less) Other Regulatory Liabilities	P. 278; L. 45, C. (g)	1,276,583	-	1,166,261
18	Rate Base	Sum of LL. 8 - 13 minus LL. 14-15 plus L. 16 minus L. 17	\$ 22,158,233		\$ 22,268,555

The Commission will apply Opinion No. 414, et al. in reviewing data submitted on page 4. Opinion No. 414, et al. requires that the pipeline's, or the parent's debt if using the parent's capital, must be issued in its name, be publicly traded, and be rated by a rating agency. The pipeline or parent must have a proper capital structure, which for purposes of FERC Form No. 501-G must have an equity ratio less than 65%.

Opinion No. 414, 80 FERC ¶ 61,157 (1997); reh'g denied, Opinion No. 414-A, 84 FERC ¶ 61,084 (1998).

Employing the data provided on Page 4 for capital structure and the component costs of Long Term Debt and Preferred Stock, the Pipeline's cost of capital for purposes of FERC Form No. 501-G will be based upon Case 4 - FERC Hypothetical Capital Structure and Cost of new Corporate Debt.

Summary of Page 4 Capital Structure and Capital Component Costs	Case 1 Balance Sheet & Income Statement	Case 2 Page 218a	Case 3 Parent's SEC Form 10K	Case 4 Hypothetical
19) 1) Is the debt issued in the entity's name and traded?	No	No	No	
20) 2) Is the debt rated by a rating agency?	No	No	No	
21) 3) Is the equity ratio less than 65%?	No	No	Yes	
22) Each of the three above questions must be answered yes as the basis for using the capital structure and individual capital component cost.	Not using Case 1 per Opinion No. 414 et al	Not using Case 2 per Opinion No. 414 et al	Not using Case 3 per Opinion No. 414 et al	Using Case 4

	Return based upon FERC Hypothetical Capital Structure and new Corp. Debt.	Capitalization Ratio	Component Cost	Wtd. Cost of Capital
23	Long Term Debt	P. 4 of Form 501-G	43.00%	2.15%
24	Preferred Stock (or equivalent)	P. 4 of Form 501-G	0.00%	0.00%
25	Common Equity	P. 4 of Form 501-G	57.00%	6.01%
26	Total Return	Sum of LL. 23 - 25	100.00%	8.16%
27	Return - Long Term Debt	L. 18 times L. 23, C. (E)	\$ 476,402	\$ 478,774
28	Return - Preferred Stock (or equivalent)	L. 18 times L. 24, C. (E)	-	-
29	Return - Common Equity	L. 18 times L. 25, C. (E)	1,332,485	1,339,120
30	Total Return	Sum of LL. 27 - 29	\$ 1,808,887	\$ 1,817,894

FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Return on Equity
Pre Tax Cut and Pro Forma Post Tax Cut
Young Gas Storage Company, Ltd.

Line No.	(A) Description	(B) Form 2 Reference	(C) Calendar Year 2017 Actuals	(D) With Adjusted Tax Allowance	(E) Rate Moratorium Option 12% ROE Test
Operating Revenue					Indicated Cost of Service Reduction of 6.%
1	Total Operating Revenues	P. 301; L. 21, C. (h)	\$ 8,116,122	\$ 8,116,122	
2	(Less) Sales for Resale (Acct. Nos. 480-484)	P. 301; L. 4, C. (h)	-	-	
3	(Less) Commercial & Industrial Sales	P. 301; L. 2, C. (h)	-	-	
4	(Less) Gas Sales & Other Adj. from Acct. No. 495	P. 308; L. 10, C. (b)	-	-	
5	(Less) Fuel Related Revenues Incl. in Total Revenues	per Pipeline	-	-	
6	Total Adjusted Revenue	L. 1 minus sum of LL. 2-5	\$ 8,116,122	\$ 8,116,122	\$ 7,625,933
7	<input checked="" type="checkbox"/> Yes	Enter 'Yes' or 'No' - Does the Pipeline track or true-up fuel retention?			
8	<input checked="" type="checkbox"/> Yes	Enter 'Yes' or 'No' - Does the Pipeline have stated fuel rates?			
Calculation of Return On Equity - Pre Tax Cut and Pro Forma Post Tax Cut					
9	Total Operating, Maintenance and Admin. & Gen.	P. 1; L. 17 of 501-G	\$ 3,295,359	\$ 3,295,359	\$ 3,295,359
10	Depreciation, Depletion, and Amortization	P. 1; L. 18 of 501-G	1,609,925	1,609,925	1,609,925
11	Amort. of Plant Acq. Adj.	P. 1; L. 19 of 501-G	-	-	-
12	Regulatory Debits (if incl. in a § 4 rate filing)	P. 1; L. 20 of 501-G	-	-	-
13	(Less) Regulatory Credits (if incl. in a § 4 rate filing)	P. 1; L. 21 of 501-G	-	-	-
14	Other Taxes	P. 1; L. 22 of 501-G	417,373	417,373	417,373
15	Non-Fuel Operating Cost Excl. Interest and Taxes	Sum of LL. 9-12 minus L. 13 plus L. 14	5,322,657	5,322,657	5,322,657
16	Operating Income	L. 6 minus L. 15	\$ 2,793,465	\$ 2,793,465	\$ 2,303,276
17	Interest Expense	P. 1; L. 23, C. (C) of 501-G	476,402	478,774	478,774
18	Income Before Income Taxes	L. 16 minus L. 17	\$ 2,317,063	\$ 2,314,691	\$ 1,824,502
Allowance for Income Taxes					
19	Composite Income Tax Rate	P. 1; L. 29 of 501-G	38.01%	24.66%	24.66%
20	Income Taxes	L. 18 times L. 19	\$ 880,704	\$ 570,750	\$ 449,880
21	(Less) Net Amort. of Excess(+) and/or Deficient(-) ADIT	P. 1; L. 31 of 501-G	-	110,322	110,322
22	Total Income Tax Allowance	L. 20 minus L. 21	880,704	460,427	339,558
23	Net Income	L. 18 minus L. 22	\$ 1,436,359	\$ 1,854,264	\$ 1,484,944
24	(Less) Preferred Dividends	P. 1; L. 24, C. (C) of 501-G	-	-	-
25	Rate Base	P. 2; L. 18 of 501-G	\$ 22,158,233	\$ 22,268,555	\$ 22,268,555
26	Total Estimated ROE (excluding fuel)	[L. 23 - L. 24] / [L. 25 * P. 2; L. 25 C. (C) of 501-G]	11.4%	14.6%	11.7%

FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act
Capital Structure and Component Costs
Young Gas Storage Company, Ltd.

Line No.	(A) Description	(B) Form 2 Reference	(C) Capitalization	(D) Capitalization Ratio	(E) Capital Component Cost Rate	(F) Weighted Cost of Capital
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The Commission will use your responses on the following four cases to evaluate your capital structure and capital component costs for Form No. 501-G: Case 1, balance sheet and income statement; Case 2, Page 218a of Form No. 2; Case 3, the parent's financial statements as filed in its SEC Form 10-K; or Case 4, a hypothetical capital structure and capital component costs.

Case 1. Cost of Capital based upon amounts obtained from the Balance Sheet and Income Statement.

Cost of Debt and Preferred Stock						
1	Interest	P. 116; LL. 62-68, C. (c)	\$ -	= 0		
2	Long-Term Debt	P. 112; L. 24, C. (c)	\$ -			
3	Preferred Dividends	P. 120a; L. 68, C. (b)	\$ -	= 0		
4	Preferred Stock (or equivalent)	P. 112; L. 3, C. (c)				
5	Common Equity	P. 112; L. 15, C. (c)	\$ 19,861,411			
6	Cost of Capital					
7	Long-Term Debt	L. 3	\$ -	0.00%	0.00%	0.00%
8	Preferred Stock (or equivalent)	L. 5	\$ -	0.00%	0.00%	0.00%
9	Common Equity	L. 6 minus L. 5	\$ 19,861,411	100.00%	10.55%	10.55%
10	Totals		\$ 19,861,411	100.00%		10.55%

11 No Enter 'Yes' or 'No' - Is all of the debt listed on L. 3 above issued in the pipeline's name and publicly traded?

12 No Enter 'Yes' or 'No' - Is all the debt listed on L. 3 above rated by a rating agency?

Case 2. Cost of Capital based upon amounts obtained from Page 218a of the FERC Form No. 2.

	P. 218a	Column (b)	Column (c)	Column (d)	
14	Long-Term Debt	L. 3	\$ -	0.00%	0.00%
15	Preferred Stock (or equivalent)	L. 4	\$ -	0.00%	0.00%
16	Common Equity	L. 5	\$ -	0.00%	10.55%
17	Totals		\$ -	0.00%	0.00%

18 No Are the Values on P. 218a from the books and records of Young Gas Storage Company, Ltd.?

19 If no, provide the name and stock symbol of the company for the source of the Page 218a amounts.

Ticker	Company Name
20	
21	
22	<input type="checkbox"/> No Enter 'Yes' or 'No' - Is all of the debt listed on L. 15 above issued in the pipeline's name, or, that of the entity on L. 21? and publicly traded?
23	<input type="checkbox"/> No Enter 'Yes' or 'No' - Is all of the debt listed on L. 15 above rated by a rating agency?

Case 3. Cost of Capital based upon Parent's Capital Structure and costs for Long Term Debt and Preferred Stock.

24	Long-Term Debt	SEC - 10K	\$ 23,281,347,200	51.17%	4.86%	2.49%
25	Preferred Stock (or equivalent)	SEC - 10K	-	0.00%	0.00%	0.00%
26	Common Equity	SEC - 10K	22,213,851,050	48.83%	10.55%	5.15%
27	Totals		\$ 45,495,198,250	100.00%		7.64%

28 Provide the stock symbol(s), the name of the parent company(s), a hyperlink to the parent's SEC Form 10-K, and the associated year:

Ticker(s)	KMI, XEL	Company Name(s)	See Transmittal Letter (amounts reflect sum of KMI, CSU, and Xcel debt/equity at 12/31/2017)
29	2017	10K Hyperlink(s)	https://ir.kindermorgan.com/sites/kindermorgan.investorhq.businesswire.com/files/report/
30			
31	<input type="checkbox"/> No	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above publicly traded?	
32	<input type="checkbox"/> No	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above rated by a rating agency?	

Case 4. Cost of Capital based upon FERC Hypothetical Capital Structure and Cost of new Corporate Debt.

33	Long-Term Debt		43.00%	5.00%	2.15%
34	Preferred Stock		0.00%	0.00%	0.00%
35	Common Equity		57.00%	10.55%	6.01%
36	Totals		100.00%		8.16%

FERC Form No. 501-G
One-time Report on Rate Effect of the Tax Cuts and Jobs Act
Current Composite Income Tax Rate
Young Gas Storage Company, Ltd.

Line No.	(A) Description	(B) Form 2 Reference	(C) Weighting	(D) Marginal Tax Rates	(E) Weighted Average Tax Rates
1	Based on the response to Line 4 on Page 1 of Form No. 501-G, Young Gas Storage Company, Ltd.				
2	is a C Corp subject to the 35% tax rate for 2017. Please fill out lines 6 and 9.				
3	Federal Income Tax Rate (FIT) - Calendar Year 2017:				35.00%
4	State Income Tax Rate (SIT) - Calendar Year 2017:				4.63%
5	Composite Tax Rate - Calendar Year 2017:				38.01%
6	Provide the percentage of federal income tax deductible for state income taxes. = (p)				0.00%
7	Composite Tax Rate equals				
8	[FIT Rate * (1 -SIT Rate) / (1 - SIT Rate * FIT Rate * p)] + [SIT Rate * (1 -FIT Rate * p) / (1 - SIT Rate * FIT Rate * p)]				
<u>Tax Rates for C Corps.</u>					
9	Provide the sum of weighted state tax rate(s)	sum of all rows from P. 263b; C. (q)			4.63%
<u>Tax Rates for Pass Through Entities */</u>					
Federal Income Tax Rates					
10	Subchapter C	per Pipeline's parents' owners	0.0%	0.0%	0.00%
11	Individuals	per Pipeline's parents' owners	0.0%	0.0%	0.00%
12	Mutual Funds	per Pipeline's parents' owners	0.0%	0.0%	0.00%
13	Pensions, IRAs, Keogh Plans	per Pipeline's parents' owners	0.0%	0.0%	0.00%
14	UBTI Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
15	Non-Taxpaying Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
16	Weighted Average Rate		<u>0.00%</u>		<u>0.00%</u>
State and Local Income Tax Rates					
17	Subchapter C	per Pipeline's parents' owners	0.0%	0.0%	0.00%
18	Individuals	per Pipeline's parents' owners	0.0%	0.0%	0.00%
19	Mutual Funds	per Pipeline's parents' owners	0.0%	0.0%	0.00%
20	Pensions, IRAs, Keogh Plans	per Pipeline's parents' owners	0.0%	0.0%	0.00%
21	UBTI Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
22	Non-Taxpaying Entities	per Pipeline's parents' owners	0.0%	0.0%	0.00%
23	Weighted Average Rate		<u>0.00%</u>		<u>0.00%</u>
24	Provide the date when the marginal tax rates were determined.			mm/dd/yyyy	

*/ Income tax rates and weighting must be consistent with the Commission's Policy Statement on Income Tax Allowances, 111 FERC ¶ 61,139 (2005), and the Commission's Order on Initial Decision and on Certain Remanded Cost Issues, 113 FERC ¶ 61,277 (2005).