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OMB No. 1902-0028  
(Expires 3/31/2005)



# FERC Form No. 2

## ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

This report is mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

**Exact Legal Name of Respondent (Company)**

Columbia Gulf Transmission Company

**Year of Report**

**Dec. 31, 2001**

## ANNUALREPORTOFMAJORNATURALGASCOMPANIES

## IDENTIFICATION

01ExactLegalNameofRespondent ColumbiaGulfTransmissionCompany	02YearofReport Dec.31, <u>2001</u>	
03PreviousNameandDateofChange(Ifnamechangedduringyear)		
04AddressofPrincipalOfficeatEndofYear(Street, City, State, ZipCode) 2603AugustaSuite125Houston, TX77057-5637		
05NameofContactPerson KarenD. Townsend	06TitleofContactPerson Controller	
07AddressofContactPerson(Street, City, State, ZipCode) 200CivicCenterDriveColumbus, OH43215		
08TelephoneofContactPerson, IncludingAreaCode 614-460-5460	ThisReportIs: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	10DateofReport (Mo, Da, Yr) 04/30/2002

## ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

11Name KarenD. Townsend	12Title Controller
13Signature	14DateSigned 04/30/2002

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
List of Schedules (Natural Gas Company)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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37	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
List of Schedules (Natural Gas Company) (continued)				
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
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65	Gas Account-Natural Gas	520		
66	System Map	522		N/A
67	Footnote Reference	551		N/A
68	Footnote Text	552		
69	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input type="checkbox"/> Original (2) <input checked="" type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
<b>General Information</b>			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Karen D Townsend Controller PO Box 117200 Civic Center Drive Columbus, OH 43216-0117</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Delaware 05/28/58</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>Not applicable</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Primarily transportation of natural gas from the southwestern United States both on shore and offshore through Louisiana, Mississippi, Tennessee and Kentucky. In addition, gas is transported through jointly owned facilities located in Nebraska and Wyoming. Classes of utility service are on Page 304.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Corporations Controlled by Respondent**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

**DEFINITIONS**

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
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3					
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Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
<b>Security Holders and Voting Powers</b>							
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stock holders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stock holders within one year prior to the end of the year, or if since it compiled the previous list of stock holders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of these security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for other than purchase securities of the respondent or any securities or other asset owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,</p>							
<p>1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:</p> <p style="text-align: center;">06/04/2001</p>			<p>2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.</p> <p>Total: 1933</p> <p>By Proxy:</p>			<p>3. Give the date and place of such meeting:</p> <p style="text-align: center;">06/04/2001</p>	
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES					
		4. Number of votes as of (date): 06/04/2001					
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)		
5	TOTAL votes of all voting securities	1,933	1,933				
6	TOTAL number of security holders	1	1				
7	TOTAL votes of security holders listed below	1,933	1,933				
8	NiSource, Inc.						
9	801 East 86th Avenue						
10	Merriville, IN 46410						
11							
12							
13							
14							
15							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
<b>Important Changes During the Year</b>			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchiser rights: Describe the actual consideration and state from whom the franchiser rights were acquired. If the franchiser rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contractor or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendment to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

1. None

2. None

3. None

4. None

5. None

6. None

7. None

8. The estimated annual effect of wage changes during 2001 is an increase of \$139,663. This is the net effect of (1) new hires, terminations, merits, promotions, demotions, general increases and (2) a decrease of 13 in employee headcount.

9. None

10. None

11. None

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Comparative Balance Sheet (Assets and Other Debits)</b>				
Line No.	Title of Account  (a)	Reference Page Number  (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	1,351,464,929	1,314,587,012
3	Construction Work in Progress (107)	200-201	637,855	17,100,233
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	1,352,102,784	1,331,687,245
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,068,532,951	1,059,233,674
6	Net Utility Plant (Total of line 4 less 5)		283,569,833	272,453,571
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		283,569,833	272,453,571
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored - Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines - Noncurrent (117.3)	220	0	0
15	Gas Owned to System Gas (117.4)	220	0	0
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Special Funds (125 thru 128)		0	0
25	TOTAL Other Property and Investments (Total of lines 17-20, 22-24)		0	0
26	<b>CURRENT AND ACCRUED ASSETS</b>			
27	Cash (131)		0	34,869
28	Special Deposits (132-134)		1,845	1,845
29	Working Funds (135)		3,100	3,900
30	Temporary Cash Investments (136)	222-223	0	0
31	Notes Receivable (141)		0	0
32	Customer Accounts Receivable (142)		12,421,967	13,346,716
33	Other Accounts Receivable (143)		2,418,696	3,520,720
34	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		1,995,067	2,023,167
35	Notes Receivable from Associated Companies (145)		0	0
36	Accounts Receivable from Associated Companies (146)		12,540,993	1,564,440
37	Fuel Stock (151)		0	0
38	Fuel Stock Expenses Undistributed (152)		0	0
39	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
40	Plant Materials and Operating Supplies (154)		6,558,405	6,110,089
41	Merchandise (155)		0	0
42	Other Materials and Supplies (156)		0	0
43	Nuclear Materials Held for Sale (157)		0	0

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Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>				
Line No.	Title of Account  (a)	Reference Page Number  (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	19,927	19,927
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	93,109,791	82,428,848
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	31,084,057	26,106,783
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Total of lines 2 thru 13)		124,213,775	108,555,558
15	<b>LONG TERM DEBT</b>			
16	Bonds (221)	256-257	0	0
17	(Less) Reacquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	77,468,000	77,468,000
19	Other Long-Term Debt (224)	256-257	0	0
20	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
21	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
22	(Less) Current Portion of Long-Term Debt		0	0
23	TOTAL Long-Term Debt (Total of lines 16 thru 22)		77,468,000	77,468,000
24	<b>OTHER NONCURRENT LIABILITIES</b>			
25	Obligations Under Capital Leases-Noncurrent (227)		0	0
26	Accumulated Provision for Property Insurance (228.1)		0	0
27	Accumulated Provision for Injuries and Damages (228.2)		0	0
28	Accumulated Provision for Pensions and Benefits (228.3)		4,451,785	3,690,152
29	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
30	Accumulated Provision for Rate Refunds (229)		0	0
31	TOTAL Other Noncurrent Liabilities (Total of lines 25 thru 30)		4,451,785	3,690,152

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Comparative Balance Sheet (Liabilities and Other Credits) (continued)				
Line No.	Title of Account  (a)	Reference Page Number  (b)	Balance at End of Current Year (in dollars) (c)	Balance at End of Previous Year (in dollars) (d)
32	<b>CURRENT AND ACCRUED LIABILITIES</b>			
33	Current Portion of Long-Term Debt		0	0
34	Notes Payable (231)		0	0
35	Accounts Payable (232)		6,071,136	5,389,451
36	Notes Payable to Associated Companies (233)		0	0
37	Accounts Payable to Associated Companies (234)		49,541,624	55,677,848
38	Customer Deposits (235)		0	0
39	Taxes Accrued (236)	262-263	11,159,755	3,822,370
40	Interest Accrued (237)		61,218	146,394
41	Dividends Declared (238)		0	0
42	Matured Long-Term Debt (239)		0	0
43	Matured Interest (240)		0	0
44	Tax Collections Payable (241)		(54,923)	35,295
45	Miscellaneous Current and Accrued Liabilities (242)	268	27,828,996	42,982,417
46	Obligations Under Capital Leases-Current (243)		0	0
47	TOTAL Current and Accrued Liabilities (Total of lines 33 thru 46)		94,607,806	108,053,775
48	<b>DEFERRED CREDITS</b>			
49	Customer Advances for Construction (252)		0	0
50	Accumulated Deferred Investment Tax Credits (255)		225,434	234,914
51	Deferred Gains from Disposition of Utility Plant (256)		0	0
52	Other Deferred Credits (253)	269	1,848,256	2,010,382
53	Other Regulatory Liabilities (254)	278	458,852	1,819,252
54	Unamortized Gain on Reacquired Debt (257)	260	0	0
55	Accumulated Deferred Income Taxes (281-283)		31,871,060	30,592,643
56	TOTAL Deferred Credits (Total of lines 49 thru 55)		34,403,602	34,657,191
57	TOTAL Liabilities and Other Credits (Total of lines 14, 23, 31, 47, and 56)		335,144,968	332,424,676

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Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Statement of Income for the Year (continued)				
Line No.	Title of Account  (a)	Reference Page Number  (b)	Total Current Year (in dollars) (c)	Total Previous Year (in dollars) (d)
25	Net Utility Operating Income (Carried forward from page 114)		36,268,152	20,506,575
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues from Merchandising, Jobbing and Contract Work (415)		0	0
30	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0
31	Revenues from Nonutility Operations (417)		0	0
32	(Less) Expenses of Nonutility Operations (417.1)		0	(70)
33	Nonoperating Rental Income		0	0
34	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0
35	Interest and Dividend Income (419)		36,849	174,628
36	Allowance for Other Funds Used During Construction (419.1)		0	0
37	Miscellaneous Nonoperating Income (421)		31,293	0
38	Gain on Disposition of Property (421.1)		173,956	152,924
39	TOTAL Other Income (Total of lines 29 thru 38)		242,098	327,622
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		158,312	0
42	Miscellaneous Amortization (425)		0	0
43	Miscellaneous Income Deductions (426.1 thru 426.5)	340	152,730	276,057
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)	340	311,042	276,057
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other than Income Taxes (408.2)	262-263	0	0
47	Income Taxes-Federal (409.2)	262-263	(7,924)	42,893
48	Income Taxes-Other (409.2)	262-263	(1,303)	(45,933)
49	Provision for Deferred Income Taxes (410.2)	234-235	0	79
50	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	96
51	Investment Tax Credit Adjustments-Net (411.5)		0	0
52	(Less) Investment Tax Credits (420)		9,480	9,474
53	TOTAL Taxes on Other Income and Deductions (Total of lines 46-52)		(18,707)	(12,531)
54	Net Other Income and Deductions (Total of lines 39, 44, 53)		(50,237)	64,096
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		0	0
57	Amortization of Debt Disc. and Expense (428)	258-259	0	0
58	Amortization of Loss on Reacquired Debt (428.1)		0	0
59	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0
61	Interest on Debt to Associated Companies (430)	340	6,886,070	6,860,483
62	Other Interest Expense (431)	340	231,013	30,375
63	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		965,742	1,010,168
64	Net Interest Charges (Total of lines 56 thru 63)		6,151,341	5,880,690
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		30,066,574	14,689,981
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)		0	0
68	(Less) Extraordinary Deductions (435)		0	0
69	Net Extraordinary Items (Total of line 67 less line 68)		0	0
70	Income Taxes-Federal and Other (409.3)	262-263	0	0
71	Extraordinary Items after Taxes (Total of line 69 less line 70)		0	0
72	Net Income (Total of lines 65 and 71)		30,066,574	14,689,981





Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Statement of Retained Earnings for the Year					
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.					
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)	
	UNAPPROPRIATED RETAINED EARNINGS				
1	Balance--Beginning of Year		26,106,783	31,416,803	
2	Changes				
3	Adjustments to Retained Earnings (Account 439)				
3.01	Credit:				
3.02	Credit:				
3.03	Credit:				
3.04	Credit:				
3.05	Credit:				
3.06	Credit:				
3.07	Credit:				
3.08	Credit:				
3.09	Credit:				
3.10	Credit:				
4	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 3.01 to 3.?)				
4.01	Debit: Rounding			1	
4.02	Debit:				
4.03	Debit:				
4.04	Debit:				
4.05	Debit:				
4.06	Debit:				
4.07	Debit:				
4.08	Debit:				
4.09	Debit:				
4.10	Debit:				
5	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 4.01 to 4.?)			1	
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		30,066,574	14,689,981	
7	Appropriations of Retained Earnings (Account 436)				
7.01					
7.02					
7.03					
7.04					
7.05					
7.06					
7.07					
7.08					
7.09					
7.10					
8	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 7.01 to 7.?)				
9	Dividends Declared-Preferred Stock (Account 437)				
9.01					
9.02					
9.02					
9.03					
9.04					
9.05					
9.06					
9.07					
9.08					

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Statement of Retained Earnings for the Year (continued)					
6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings. 7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent; state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 8. At lines 3, 4, 7, 9, 11, and 15, add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, e.g., 3.01, 3.02, etc.					
Line No.	Item  (a)		Current Year Amount (in dollars) (c)	Previous Year Amount (in dollars) (d)	
9.09					
9.10					
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (Total of lines 9.01 to 9				
11	Dividends Declared-Common Stock (Account 438)				
11.01	Cash Dividends on Common Stock		25,089,300	20,000,000	
11.02					
11.03					
11.04					
11.05					
11.06					
11.07					
11.08					
11.09					
11.10					
12	TOTAL Dividends Declared-Common Stock (Account 438) (Total of lines 11.01 to 11.		25,089,300	20,000,000	
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings				
14	Balance-End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12 and 13)		31,084,057	26,106,783	
	APPROPRIATED RETAINED EARNINGS (Account 215)				
15.01					
15.02					
15.03					
15.04					
15.05					
15.06					
15.07					
15.08					
15.09					
15.10					
16	TOTAL Appropriated Retained Earnings (Account 215)				
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)				
17	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.				
18	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 16 and				
19	TOTAL Retained Earnings (Account 215, 215.1, 216) (Total of lines 14 and 18)		31,084,057	26,106,783	
	UNAPPROPRIATED UNDISTRICTED SUBSIDIARY EARNINGS (Account 216.1)				
20	Balance-Beginning of Year (Debit or Credit)				
21	Equity in Earnings for Year (Credit) (Account 418.1)				
22	(Less) Dividends Received (Debit)				
23	Other Changes (Explain)				
24	Balance-End of Year				

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Statement of Cash Flows</b>				
<p>1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p> <p>4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U.S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.</p>				
Line No.	Description (See Instructions for explanation of codes)	Current Year Amount (b)	Previous Year Amount (c)	
	(a)			
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 72(c) on page 116)	30,066,574	14,689,981	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	20,860,421	20,334,495	
5	Amortization of (Specify)			
5.01		1,890,577	14,554,660	
5.02				
5.03				
5.04				
5.05				
5.06				
5.07				
5.08				
5.09				
5.10				
5.11				
5.12				
5.13				
5.14				
5.15				
6	Deferred Income Taxes (Net)	3,375,632	2,732,407	
7	Investment Tax Credit Adjustments (Net)	(9,480)	(9,474)	
8	Net (Increase) Decrease in Receivables	(7,136,400)	(8,778,356)	
9	Net (Increase) Decrease in Inventory	(448,316)	(459,798)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	(15,001,576)	20,900,139	
12	Net (Increase) Decrease in Other Regulatory Assets	1,515,216	1,331,988	
13	Net Increase (Decrease) in Other Regulatory Liabilities	(1,360,400)	(1,403,774)	
14	(Less) Allowance for Other Funds Used During Construction			
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:			
16.01			(17,951,023)	
16.02	Net (Increase) Decrease in Other Deferred Debits	11,986,147		
16.03	Net Increase (Decrease) in Other Deferred Credits	(162,126)		
16.04	Net Increase (Decrease) in Other Liabilities	(7,229,797)		
16.05	Other	346,439		
16.06				
16.07				
16.08				
16.09				
16.10				
16.11				
16.12				

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Statement of Cash Flows (continued)				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
16.13				
16.14				
16.15				
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.?)	38,692,911	45,941,245	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(54,357,291)	(34,883,652)	
23	Gross Additions to Nuclear Fuel			
24	Gross Additions to Common Utility Plant			
25	Gross Additions to Nonutility Plant			
26	(Less) Allowance for Other Funds Used During Construction			
27	Other:			
27.01	Salvage and Miscellaneous Reimbursements	(13,451,721)	548,792	
27.02	Retirements	17,479,374		
27.03	Construction work in progress	16,462,378		
27.04				
27.05				
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(33,867,260)	(34,334,860)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies			
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities (a)			
39	Proceeds from Sales of Investment Securities (a)			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Statement of Cash Flows (continued)**

5. Codes used:

(a) Net Proceeds or payments.

(b) Bonds, Debentures, and other long-term debt.

(c) Include commercial paper.

(d) Identify separate such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowance Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other:		
47.01			
47.02			
47.03			
47.04			
47.05			
47.06			
47.08			
47.09			
47.10			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47.?)	(33,867,260)	(34,334,860)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		(10,946,000)
54	Preferred Stock		
55	Common Stock		
56	Other:		
56.01	Unfunded Checks	(774,291)	2,494,070
56.02	Tax Savings	10,680,943	
56.03			
56.04			
56.05			
57	Net Increase in Short-Term Debt (c)	10,321,328	16,614,695
58	Other:		
58.01			
58.02			
58.03			
58.04			
58.05			
58.06			
58.07			
58.08			
58.09			
58.10			

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<b>Statement of Cash Flows (continued)</b>				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year Amount (b)	Previous Year Amount (c)	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	20,227,980	8,162,765	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other:			
65.01				
65.02				
65.03				
65.04				
65.05				
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(25,089,300)	(20,000,000)	
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	(4,861,320)	(11,837,235)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of Line 18, 49 and 71)	(35,669)	(230,850)	
75				
76	Cash and Cash Equivalents at Beginning of Year	38,769	269,619	
77				
78	Cash and Cash Equivalents at End of Year	3,100	38,769	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 120 Line No.: 18 Column: b**

Instruction 3-Line 18:

Interest Paid	5,918,640
Less: AFUDC	965,742
	-----
Net Interest Paid	4,952,898
	=====
 Total Federal Income Taxes Paid	 3,600,879
	=====

**Schedule Page: 120 Line No.: 78 Column: b**

Instruction 1-Line 78:

For purposes of the Statement of Cash Flows, the Respondent considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

	Balance 12/31/00 -----	Balance 12/31/01 -----	Cash Activity -----
Account 131-Cash	34,869	0	34,869
Account 135-Working Funds	3,900	3,100	800
 TOTAL	 38,769 =====	 3,100 =====	 35,669 =====

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Notes to Financial Statements			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.

2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Included details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets.

4. Where Account 189, Unamortized Loss on Recquired Debt, and 257, Unamortized Gain on Recquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. Disclose detail on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.

7. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenue or cost to which the contingency relates and the tax effects and explain the major factor that affects the right of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.

8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.

9. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximated dollar effect of such changes.

#### 1. Summary of Significant Accounting Policies

##### A. Cash and Cash Equivalents

Respondent considers all highly liquid short-term investments to be cash equivalents.

##### B. Basis of Accounting for Rate-Regulated Subsidiaries

Statement of Financial Accounting Standards No. 71, "Accounting for the Effects of Certain Types of Regulation" (SFAS No. 71), provides that rate-regulated public utilities account for and report assets and liabilities consistent with the economic effect of the way in which regulators establish rates, if the rates established are designed to recover the costs of providing the regulated service and if the competitive environment makes it probable that such rates can be charged and collected. Certain expenses and credits subject to utility regulation or rate determination normally reflected in income are deferred on the balance sheet and are recognized in income as the related amounts are included in service rates and recovered from or refunded to customers. In the event that regulation significantly changes the opportunity for Respondent to recover its costs in the future, Respondent's regulated operations may no longer meet the criteria for the application of SFAS No. 71. In such event, a write-down of all or a portion of Respondent's existing regulatory assets and liabilities could result. If transition cost recovery is approved by the Federal Energy Regulatory Commission (FERC) appropriate regulatory bodies that would meet the requirements under generally accepted accounting principles for continued accounting as regulatory assets and liabilities during such recovery period, the regulatory assets and liabilities would be reported at the recoverable amounts. If Respondent would not be able to continue to apply the provisions of SFAS No. 71, Respondent would have to apply the provisions of SFAS No. 101, "Regulated Enterprises - Accounting for the Discontinuation of Application of FASB Statement No. 71." In management's opinion, Respondent will be subject to SFAS No. 71 for the foreseeable future.

The financial statements and supporting documentation included in this report were



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prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

#### C. Gas Utility Plant and Related Depreciation

Gas utility plant is stated at cost. Such costs include payroll and related costs such as taxes, pensions and other employee benefits, general and administrative costs and include allowance for funds used during construction (AFUDC).

Improvements and replacements of retirement units are capitalized at cost. When units of property are retired, the accumulated provision for depreciation is charged with the cost of the units and the cost of removal, net of salvage. If an operating unit or system is sold, the accounting is the same as for retirements except that resulting gains or losses are recorded in account 421 - Gain or Loss on Disposal of Property. Maintenance, repairs and minor replacements of property are charged to expense.

Respondent provides for annual depreciation on a composite straight-line basis. Refer to Page 338, section C, which lists the applicable rates of depreciation.

#### D. Amortization of Software Costs

External and incremental internal costs associated with computer software developed for internal use are capitalized. Capitalization of such costs commences upon the completion of the preliminary stage of each project in accordance with SOP 98-1, "Accounting for the costs of Computer Software Developed or Obtained for Internal Use." Once the installed software is ready for its intended use, such capitalized costs are amortized on a straight-line basis over a period of five to ten years.

#### E. Estimated Rate Refunds

Respondent collects revenues subject to refund pending final determination in rate proceedings. In connection with such revenues, estimated rate refund liabilities are recorded which reflect management's current judgment of the ultimate outcome of the proceedings. No provisions are made when, in the opinion of management, the facts and circumstances preclude a reasonable estimate of the outcome.

#### F. Use of Estimates

The preparation of financial statements in conformity with the accounting regulations of the Code of Federal Regulations, Title 18, Part 201, the Uniform System of Accounts, requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### G. Income Taxes and Investment Tax Credits

Respondent's Parent Company, NiSource Inc., and its subsidiaries record income taxes to recognize full interperiod tax allocations. Under the liability method of income tax accounting, deferred income taxes are recognized for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities.

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Previously recorded investment tax credits of Respondent were deferred and are being amortized over the life of the related properties to conform with regulatory policy.

#### H. Stock Options and Awards.

Statement of Financial Accounting Standards No. 123, "Accounting for Stock-Based Compensation" (SFAS No. 123), encourages, but does not require, entities to adopt the fair value method of accounting for stock-based compensation plans. The fair value method would require the amortization of the fair value of stock-based compensation at the date of grant over the related vesting period. Respondent continues to apply Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees" (APB Opinion No. 25).

#### 2. New Accounting Standards

##### A. SFAS No. 143 - Accounting for Asset Retirement Obligations

In July 2001, the FASB issued SFAS No. 143, "Accounting for Asset Retirement Obligations." The Statement requires entities to record the fair value of a liability for an asset retirement obligation in the period in which it is incurred. When the liability is initially recorded, the entity capitalizes a cost by increasing the carrying amount of the related long-lived asset. Over time, the liability is accreted to its then present value, and the capitalized cost is depreciated over the useful life of the related asset. Upon settlement of the liability, an entity either settles the obligation for its recorded amount or incurs a gain or loss.

The Statement is effective for fiscal years beginning after June 15, 2002, with earlier application encouraged. Respondent is currently evaluating the impact that the Statement will have on its financial position and the results of operations.

##### B. SFAS No. 144 - Accounting for the Impairment or Disposal of Long-Lived Assets

In October 2001 the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets." The Statement replaces SFAS No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to Be Disposed Of," although it retains the two-step impairment testing methodology used in SFAS No. 121. The accounting and reporting provisions of Accounting Principles Board Opinion (APBO) No. 30, "Reporting the Results of Operations - Reporting the Effects of Disposal of a Segment of a Business, and Extraordinary, Unusual and Infrequently Occurring Events and Transactions," are superseded by SFAS No. 144, except that the Statement preserves the requirement of APBO No. 30 to report discontinued operations separately from continuing operations. The Statement covers a variety of implementation issues inherent in SFAS No. 121, unifies the framework used in accounting for assets to be disposed of and discontinued operations, and broadens the reporting of discontinued operations to include all components of an entity with operations that can be distinguished from the rest of the entity and that will be eliminated from the ongoing operations of the entity in a disposal transaction.

The Statement is effective for fiscal years beginning after December 15, 2001. Respondent will adopt SFAS No. 144 on January 1, 2002. The Respondent does not expect the adoption of the Statement to have a material impact on its results of operations.

#### 3. Regulatory Matters

##### A. Mainline Capacity

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the maximum certificated capacity of its mainline facilities. Respondent's largest expansion of its mainline facilities, referred to as Mainline '99, was authorized by the FERC in February 1999. The Mainline '99 project has increased Respondent's certificated capacity to nearly 2.2 billion cubic feet per day (Bcf/day) by replacing certain compressor units and increasing the horsepower capacity of other compressor stations. On December 1, 1999, approximately 270,000 Dth/day of additional capacity was made available on Respondent's mainline and approximately 45,000 Dth/day of additional capacity was made available on the mainline on November 1, 2000 following the construction of all of the facilities authorized by the FERC as part of the Mainline '99 project. Appeals challenging the FERC's authorization of the Mainline '99 facilities were dismissed by the United States Court of Appeals for the District of Columbia on May 14, 2001.

#### 4. Pension and Other Postretirement Benefits

Respondent participates in the Parent Company's noncontributory, defined benefit retirement plans covering the majority of employees. Benefits under the plans reflect the employees' compensation, years of service and age at retirement.

Respondent provides certain health care and life insurance benefits for certain retired employees. The majority of employees may become eligible for these benefits if they reach retirement age while working for Respondent.

The expected cost of such benefits is accrued during the employees' years of service. Current rates of Respondent include postretirement benefit costs on an accrual basis, including amortization of the regulatory assets that arose prior to inclusion of these costs in rates. Respondent's cash contributions are remitted to grantor trusts.

Parent Company is reflecting the information presented below as of September 30 rather than December 31. The effect of utilizing September 30 rather than December 31 is not significant. The following tables provide a reconciliation of the plans' funded status and amounts reflected in Parent Company's Consolidated Balance Sheets at December 31:

	Pension Benefits	Other Benefits
(in millions)	2001	2001
<b>Change in benefit obligation</b>		
Benefit obligation at beginning of year	\$1,772.5	\$497.1
Service cost	45.7	13.4
Interest cost	139.0	39.6
Plan participants' contributions	-	1.3
Plan amendments	(9.7)	8.5
Additional liability for disabled participants	-	-
Actuarial (gain) loss	(33.0)	(1.5)
Settlement (gain) loss	15.8	-
Acquisition of business	-	-
Special termination benefits	-	-
Curtailment (gain) loss	(5.0)	(11.2)
Settlement payments	(76.2)	-
Benefits paid	(113.7)	(27.9)

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Benefit obligation at end of year	<b>1,735.4</b>	<b>519.3</b>
<b>Change in plan assets</b>		
Fair value of plan assets at beginning of year	<b>2,260.9</b>	<b>169.4</b>
Actual return on plan assets	<b>(230.1)</b>	<b>(35.7)</b>
Employer contributions	<b>2.9</b>	<b>37.1</b>
Plan participants' contributions	<b>-</b>	<b>1.3</b>
Acquisition of business	<b>-</b>	<b>-</b>
Settlement payments	<b>(76.2)</b>	<b>-</b>
Benefits paid	<b>(113.7)</b>	<b>(27.9)</b>
Fair value of plan assets at end of year	<b>1,843.8</b>	<b>144.2</b>
Funded status	<b>108.4</b>	<b>(375.1)</b>
Contributions made after measurement date and before fiscal year end	<b>-</b>	<b>-</b>
Unrecognized actuarial (gain) loss	<b>48.5</b>	<b>(83.7)</b>
Unrecognized prior service cost	<b>63.3</b>	<b>15.2</b>
Unrecognized transition obligation	<b>11.9</b>	<b>130.5</b>
Fourth quarter contributions	<b>-</b>	<b>5.9</b>
One time adjustment	<b>-</b>	<b>0.2</b>
<b>Net amount recognized at year-end</b>	<b>\$232.1</b>	<b>\$(307.0)</b>

	<b>Pension Benefits</b>	<b>Other Benefits</b>
	<b>2001</b>	<b>2001</b>
<b>Weighted-average assumptions as of September 30,</b>		
Discount rate assumption	<b>7.50%</b>	<b>7.50%</b>
Compensation growth rate assumption	<b>4.50%</b>	<b>4.50%</b>
Medical cost trend assumption	<b>-</b>	<b>5.25%</b>
Asset earnings rate assumption*	<b>9.00%</b>	<b>9.00%</b>

\* One of these several established medical trusts and the trust established for life insurance are subject to taxation which results in an after-tax asset earnings rate that is less than 9.00%

The following table provides the components of the plans expense:

	<b>Pension Benefits</b>	<b>Other Benefits</b>
<i>(in millions)</i>	<b>2001</b>	<b>2001</b>
<b>Net periodic cost</b>		
Service cost	<b>\$45.7</b>	<b>\$13.4</b>
Interest cost	<b>139.0</b>	<b>39.6</b>
Expected return on assets	<b>(197.9)</b>	<b>(11.5)</b>
Amortization of transitional obligation	<b>6.6</b>	<b>11.9</b>
Amortization of prior service cost	<b>10.3</b>	<b>0.5</b>
Recognized actuarial (gain) loss	<b>(12.7)</b>	<b>(7.8)</b>

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Special termination benefits	-	-
Curtailment credits	-	(8.9)
<b>Net Periodic Benefits Cost (Benefit)</b>	<b>\$(9.0)</b>	<b>\$37.2</b>

Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point change in assumed health care cost trend rates would have the following effects:

	1% point increase	1% point decrease
Effect on service and interest components of net periodic cost	\$7.0	\$(5.8)
Effect on accumulated postretirement benefit obligation	\$50.6	\$(42.6)

## 5. Long-Term Incentive Plans

Parent Company currently issues long-term incentive grants to key management employees under a long-term incentive plan approved by shareholders on April 13, 1994 (1994 Plan). The 1994 Plan, as amended and restated, permits the following types of grants, separately or in combination: nonqualified stock options, incentive stock options, restricted stock awards, stock appreciation rights (SARs), performance units, contingent stock awards and dividend equivalents payable on grants of options, performance units and contingent stock awards. Under the 1994 Plans, the exercise price of each option equals the market price of common stock on the date of grant. Each option has a maximum term of ten years and vests one year from the date of grant. SARs may be granted only in tandem with stock options on a one-for-one basis and are payable in cash, common shares, or a combination thereof.

## 6. Fair Value of Financial Instruments

The following methods and assumptions were used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value:

### A. Short-Term Financial Instruments

As cash and temporary cash investments, current receivables, current payables, and certain other short-term financial instruments are all short-term in nature, their carrying amount approximates fair value.

### B. Long-term Investments/Debt

Respondent's long-term financing requirements can only be satisfied through borrowings from the Parent Company. Financing to meet current operating needs is also obtained from the Parent Company through an intercompany money pool from which Respondent can borrow funds or invest excess funds. The stated interest rates for long-term indebtedness do not

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differ significantly from market rates. Consequently, the fair value of this indebtedness approximates the carrying amount.

2001 long-term debt includes \$77.5 million, payable to the Parent Company, for which the carrying amount approximates fair value.

## 7. Other Commitments and Contingencies

### A. Capital Expenditures

Capital expenditures for 2002 are currently estimated at \$9.8 million. Funds for such expenditures will be provided from funds available at the beginning of the year, cash generated from operations, and other sources as may be required.

### B. Other Legal Proceedings

In the normal course of its business, Respondent has been named as defendant in various legal proceedings. In the opinion of management, the ultimate disposition of these currently asserted claims will not have a material adverse impact on Respondent's financial position or results of operations. Please refer to Page 108, Instruction 9 for details related to the status of current legal proceedings.

### C. Environmental Matters

The operations of Respondent are subject to extensive and evolving federal, state and local environmental laws and regulations intended to protect the public health and the environment. Such environmental laws and regulations affect operations as they relate to impacts on air, water and land.

Respondent has implemented programs to continually review compliance with existing environmental standards. In addition, Respondent has reviewed past operational activities and conducted remediation programs where necessary.

It is Respondent's continued intent to address environmental issues in cooperation with regulatory authorities in such a manner as to achieve mutually acceptable compliance plans. However, there can be no assurance that fines and penalties will not be incurred. Management expects most environmental assessment and remediation costs to be recoverable through rates.

### D. Operating Leases

Payments made in connection with operating leases are primarily charged to operation and maintenance expense as incurred. Such amounts were \$2.4 million in 2001.

Future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms in excess of one year are:

	\$ Millions
2002	2.6
2003	2.6
2004	2.6
2005	2.5
2006	2.5
Thereafter	3.9

### E. Competition and the Effect of Local Distribution Companies (LDC) Unbundling Services

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Respondent competes with other interstate pipelines for the transportation and storage of natural gas. Since the issuance of FERC Order No. 636, various states throughout Respondent's service area have initiated proceedings dealing with open access and unbundling of local distribution companies' (LDC) services. Among other things, unbundling involves providing all LDC customers with the choice of what entity will serve as transporter as well as merchant supplier. While the scope and timing of these various unbundling initiatives varies from state to state, retail choice programs are being extended to LDC customers throughout Respondent's market area.

Among the issues being addressed in the state unbundling proceedings is the treatment of the pipeline transmission and storage agreements that have underpinned the traditional LDC merchant function. In the case of Respondent, contracts covering the majority of its firm transportation quantities with LDCs have primary terms that extend to October 31, 2004. Management fully expects that the LDCs, or those entities to which pipeline capacity may be assigned as a result of the LDC unbundling process, will continue to fulfill their obligations under these contracts. However, in view of the changing market and regulatory environment, Respondent has commenced the process of discussing long-term transportation and storage service needs with its firm customers. Those discussions could result in the restructuring of some of these contracts on mutually agreeable terms prior to 2004.

#### F. Enron Bankruptcy Filing

On December 2, 2001, Enron Corp. filed for protection from creditors under Chapter 11 of the United States Bankruptcy Code. Respondent's exposure to Enron resulted from providing transportation services to Enron. Respondent has analyzed this exposure and recorded reserves where appropriate. Management does not expect Enron's bankruptcy filing to have a material, adverse impact on Respondent's financial position or results of operations.

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total (b)		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,351,464,929		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	1,351,464,929		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	637,855		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,352,102,784		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,068,532,951		
15	Net Utility Plant (Total of lines 13 and 14)	283,569,833		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,037,428,043		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights			
21	Amortization of Other Utility Plant	31,104,908		
22	TOTAL In Service (Total of lines 18 thru 21)	1,068,532,951		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	1,068,532,951		



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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		1,351,464,929		
4				
5				
6				
7				
8		1,351,464,929		
9				
10				
11		637,855		
12				
13		1,352,102,784		
14		1,068,532,951		
15		283,569,833		
16				
17				
18		1,037,428,043		
19				
20				
21		31,104,908		
22		1,068,532,951		
23				
24				
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26				
27				
28				
29				
30				
31				
32				
33		1,068,532,951		

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Gas Plant in Service (Accounts 101, 102, 103, and 106)</b>				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and then next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) and (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statements showing the account distribution of these tentative classifications in columns (c) and (d).</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	1,000		
3	302 Franchises and Consents			
4	303 Miscellaneous Intangible Plant	32,110,855	3,962,213	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	32,111,855	3,962,213	
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Measuring and Regulating Station Equipment	8,612	7,788	
16	329 Other Structures			
17	330 Producing Gas Wells - Well Construction			
18	331 Producing Gas Wells - Well Equipment			
19	332 Field Lines	12,278,346	3,489,447	
20	333 Field Compressor Station Equipment	1,381,535		
21	334 Field Measuring and Regulating Station Equipment	1,122,292	309,880	
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration and Development Costs			
26	TOTAL Production and Gathering Plant (Enter Total of lines 8	14,790,785	3,807,115	
27	PRODUCT EXTRACTION PLANT			
28	340 Land and Land Rights			
29	341 Structures and Improvements			
30	342 Extraction and Refining Equipment			
31	343 Pipe Lines			
32	344 Extracted Products Storage Equipment			
33	345 Compressor Equipment			

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<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	346 Gas Measuring and Regulating Equipment			
35	347 Other Equipment			
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)			
37	TOTAL Natural Gas Production Plant (Enter Total of lines 26 and	14,790,785	3,807,115	
38	Manufactured Gas Production Plant (Submit Supplementary			
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	14,790,785	3,807,115	
40	NATURAL GAS STORAGE AND PROCESSING PLANT			
41	Underground Storage Plant			
42	350.1 Land			
43	350.2 Rights-of-Way			
44	351 Structures and Improvements			
45	352 Wells			
46	352.1 Storage Leaseholds and Rights			
47	352.2 Reservoirs			
48	352.3 Non-recoverable Natural Gas			
49	353 Lines			
50	354 Compressor Station Equipment			
51	355 Other Equipment			
52	356 Purification Equipment			
53	357 Other Equipment			
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru			
55	Other Storage Plant			
56	360 Land and Land Rights			
57	361 Structures and Improvements			
58	362 Gas Holders			
59	363 Purification Equipment			
60	363.1 Liquefaction Equipment			
61	363.2 Vaporizing Equipment			
62	363.3 Compressor Equipment			
63	363.4 Measuring and Regulating Equipment			
64	363.5 Other Equipment			
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)			
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
67	364.1 Land and Land Rights			
68	364.2 Structures and Improvements			
69	364.3 LNG Processing Terminal Equipment			
70	364.4 LNG Transportation Equipment			
71	364.5 Measuring and Regulating Equipment			
72	364.6 Compressor Station Equipment			
73	364.7 Communications Equipment			
74	364.8 Other Equipment			
75	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and			
76	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 54,			
77	TRANSMISSION PLAN			
78	365.1 Land and Land Rights	507,775	600	
79	365.2 Rights-of-Way	9,780,646	1,150,019	
80	366 Structures and Improvements	50,728,082	1,933,306	

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<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	367 Mains	901,424,817	26,000,941	
82	368 Compressor Station Equipment	236,013,721	14,171,734	
83	369 Measuring and Regulating Station Equipment	29,643,325	2,324,176	
84	370 Communication Equipment	1,951,683	70,548	
85	371 Other Equipment	15,422,750	53,529	
86	TOTAL Transmission Plant (Enter Total of lines 78 thru 85)	1,245,472,799	45,704,853	
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights			
89	375 Structures and Improvements			
90	376 Mains			
91	377 Compressor Station Equipment			
92	378 Measuring and Regulating Station Equipment-General			
93	379 Measuring and Regulating Station Equipment-City Gate			
94	380 Services			
95	381 Meters			
96	382 Meter Installations			
97	383 House Regulators			
98	384 House Regulator Installations			
99	385 Industrial Measuring and Regulating Station Equipment			
100	386 Other Property on Customers' Premises			
101	387 Other Equipment			
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)			
103	GENERAL PLANT			
104	389 Land and Land Rights			
105	390 Structures and Improvements	2,041,331	54,639	
106	391 Office Furniture and Equipment	11,924,501	405,900	
107	392 Transportation Equipment	125,999	4,045	
108	393 Stores Equipment			
109	394 Tools, Shop, and Garage Equipment	6,849,125	411,982	
110	395 Laboratory Equipment	25,336	2,021	
111	396 Power Operated Equipment	1,243,767	4,523	
112	397 Communication Equipment			
113	398 Miscellaneous Equipment	1,514		
114	Subtotal (Enter Total of lines 104 thru 113)	22,211,573	883,110	
115	399 Other Tangible Property			
116	TOTAL General Plant (Enter Total of lines 114 and 115)	22,211,573	883,110	
117	TOTAL (Accounts 101 and 106)	1,314,587,012	54,357,291	
118	Gas Plant Purchased (See Instruction 8)			
119	(Less) Gas Plant Sold (See Instruction 8)			
120	Experimental Gas Plant Unclassified			
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	1,314,587,012	54,357,291	

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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

including the reversal of the prior year tentative account distribution of these amounts. Careful observance of the above instructions and the text of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account

classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amounts submit as supplementary statements showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				1,000
3				
4				36,073,068
5				36,074,068
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				16,400
16				
17				
18				
19	4,679,927			11,087,866
20	1,381,533			2
21	539,570			892,602
22				
23				
24				
25				
26	6,601,030			11,996,870
27				
28				
29				
30				
31				
32				
33				

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)					
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	
34					
35					
36					
37	6,601,030			11,996,870	
38					
39	6,601,030			11,996,870	
40					
41					
42					
43					
44					
45					
46					
47					
48					
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70					
71					
72					
73					
74					
75					
76					
77					
78	16,470			491,905	
79	37,627			10,893,038	
80	350,929			52,310,459	

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)					
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	
81	4,590,887			922,834,871	
82	4,413,997			245,771,458	
83	74,200			31,893,301	
84	26,846			1,995,385	
85	23,482			15,452,797	
86	9,534,438			1,281,643,214	
87					
88					
89					
90					
91					
92					
93					
94					
95					
96					
97					
98					
99					
100					
101					
102					
103					
104					
105	319,181			1,776,789	
106	572,549			11,757,852	
107	39,684			90,360	
108					
109	90,849			7,170,258	
110				27,357	
111	321,643			926,647	
112					
113				1,514	
114	1,343,906			21,750,777	
115					
116	1,343,906			21,750,777	
117	17,479,374			1,351,464,929	
118					
119					
120					
121	17,479,374			1,351,464,929	

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**Gas Property and Capacity Leased from Others**

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.  
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1	CMD Realty Investors, Inc.		Houston, TX Corporate Office Building	2,079,107
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45	<b>Total</b>			<b>2,079,107</b>



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Gas Property and Capacity Leased to Others**

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
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45	Total			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Gas Plant Held for Future Use (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
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44				
45	Total			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Construction Work in Progress-Gas (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).  
 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).  
 3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Minor Projects	637,855	115,377
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45	Total	637,855	115,377

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
<b>General Description of Construction Overhead Procedure</b>			

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3(17) of the Uniform System of Accounts.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

#### Administrative and General, Supervision and Engineering Overhead

Administrative and general lands supervision and engineering personnel are those individuals assigned to, or hired specifically for, work on one or more major construction projects. Their labor is charged directly to work orders on time sheets.

Where it is impractical for personnel to charge their labor and expenses directly to a construction work order, an allocation rate is developed for this overhead charge. The rate is determined by dividing the estimated associated labor and expense by the net construction program for the year. The allocation rate is applied to construction work orders based on actual monthly construction expenditures charged to those work orders. All eligible construction projects utilize the same rate for allocation purposes.

#### Labor Overhead

The cost of vacation time and nonproductive time (holidays, paid time for sickness and other paid time) is allocated directly to each construction project by applying a factor to all "raw labor" dollars (total payroll payments excluding payment for vacation and nonproductive time) charged to the construction project. The factor is determined by dividing the estimated annual dollars paid for vacation and nonproductive time by the estimated annual payroll payments, excluding vacation and nonproductive time.

The cost of employee benefits and payroll taxes is allocated directly to each construction project by applying a factor to all "base labor" dollars (raw labor plus increment for vacation and nonproductive time) charged to the construction project. The factor is determined by dividing the estimated annual cost of employee benefits, OPEB and payroll taxes by the estimated annual payroll payments.

#### Allowance for Funds Used During Construction

Allowance for funds used during construction is capitalized on all classes of property except organization, land, autos, office equipment, tools, and other general property purchases. The allowance is applied to construction for that period of time between the date of expenditure for construction or purchase of a project and the date on which such project is completed and placed in service.

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
General Description of Construction Overhead Procedure (continued)					
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p>					
1. Components of Formula (Derived from actual book balances and actual cost rates):					
Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)	
	(1) Average Short-Term Debt	S 183,469,854			
	(2) Short-Term Interest			s	
	(3) Long-Term Debt	D 1,639,314,000	44.60	d 7.12	
	(4) Preferred Stock	P		p	
	(5) Common Equity	C 2,035,915,000	55.40	c 12.98	
	(6) Total Capitalization	3,858,698,854			
	(7) Average Construction Work In Progress Balance	W 315,020,872			
2. Gross Rate for Borrowed Funds $(S/W) + d[(D/(D+P+C))(1-(S/W))]$			1.33		
3. Rate for Other Funds $[1-(S/W)][p(P/(D+P+C)) + c(C/(D+P+C))]$			3.00		
4. Weighted Average Rate Actually Used for the Year:			7.56		
a. Rate for Borrowed Funds-					
b. Rate for Other Funds-					

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement working in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,029,858,475	1,029,858,475		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	20,860,421	20,860,421		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing				
6	Other Clearing Accounts				
7	Other Clearing (Specify):				
7.01					
7.02					
7.03					
7.04					
7.05					
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7.?)	20,860,421	20,860,421		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	( 17,160,193)	( 17,160,193)		
11	Cost of Removal	( 981,620)	( 981,620)		
12	Salvage (Credit)	( 4,978,702)	( 4,978,702)		
13	TOTAL Net Chrgs for Plant Ret. (Total of lines 10 thru 12) 13)	( 13,163,111)	( 13,163,111)		
14	Other Debit or Credit Items (Describe):				
14.01	Reimbursements (pipeline relocation, etc.)	46,214	46,214		
14.02	Gain/Loss on Sale of Facilities	( 173,956)	( 173,956)		
14.03					
14.04					
14.05					
14.06					
14.07					
14.08					
14.09					
14.10					
15	Balance End of Year (Total of lines 1,8,13, 14 to 14.?)	1,037,428,043	1,037,428,043		



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 219 Line No.: 10 Column: c**

Page 219 footnote for Instruction 2:

Book Cost of Plant Retired varies from pages 204-209, line 121, column d due to the inclusion of Retirement Work in Progress, GL-111 in the amount of \$391,181 related to the retirement of leasehold improvements in the Houston, TX general office.

**Schedule Page: 219 Line No.: 14 Column: b**

Gain on Sale of Assets:

Jennings Office	34,494.00
Morehead Office	139,462.00
	173,956.00



Name of Respondent Columbia Gulf Transmission Company				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, <u>2001</u>	
<b>Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)</b>									
<p>1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.</p> <p>2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.</p> <p>3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).</p>									
Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year								
2	Gas Delivered to Storage								
3	Gas Withdrawn from Storage								
4	Other Debits and Credits								
5	Balance at End of Year								
6	Dth								
7	Amount Per Dth								

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Investments (Account 123, 124, and 136)					
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>					
Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)	
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Investments in Subsidiary Companies (Account 123.1)**

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
  - (a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.
  - (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
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40	<b>TOTAL Cost of Account 123.1 \$</b>		<b>TOTAL</b>	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**

**PREPAYMENTS (ACCOUNT 165)**

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	1,102,331
2	Prepaid Rents	271,761
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	( 86,658)
6	TOTAL	1,287,434

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Prepayments(Acct165),ExtraordinaryPropertyLosses(Acct182.1),UnrecoveredPlantandRegulatoryStudyCosts(Acct182.2)**  
(continued)

**EXTRAORDINARYPROPERTYLOSSES(ACCOUNT182.1)**

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year  Account Charged (e)	Written off During Year  Amount (f)	Balance at End of Year (g)
7							
8							
9							
10							
11							
12							
13							
14							
<b>15</b>	<b>Total</b>						

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year  Account Charged (e)	Written off During Year  Amount (f)	Balance at End of Year (g)
16							
17							
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24							
25							
26	Total						





Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
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**Schedule Page: 232 Line No.: 1 Column: a**

Amortization period is 12/91 through 11/11.

**Schedule Page: 232 Line No.: 2 Column: a**

Amortization period is 10/01 through 09/02.

**Schedule Page: 232 Line No.: 5 Column: a**

Balance represents the difference between cash basis accounting and accrual basis accounting. Recognition of expense is made on a cash basis when Retiree Life Insurance is funded.

**Schedule Page: 232 Line No.: 6 Column: a**

Balance represents the difference between cash basis accounting and accrual basis accounting. Recognition of expense is made on a cash basis when Retirement Income Plan is funded.

**Schedule Page: 232 Line No.: 7 Column: a**

Balance represents the difference between cash basis accounting and accrual basis accounting. Recognition of expense is made on a cash basis when Thrift Restoration Plan is funded.

**Schedule Page: 232 Line No.: 8 Column: a**

Balance represents the tax gross-up related to deferred taxes recorded for the equity component of AFUDC.



Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Accumulated Deferred Income Taxes (Account 190)</b>				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions. 3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc. and 6.01, 6.02, etc.				
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
4	Other (Define)			
4.01	Vacation Accrual	565,965	94,101	227,842
4.02	Rate Refund Provision	370,743	278,371	
4.03	Book Accruals	602,632	648,732	219,344
4.04	Reserve for Bad Debts	786,916		18,189
4.05	Contribution in Aid of Construction	415,525		
4.06				
4.07				
4.08				
4.09				
4.10				
4.11				
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4.26				
4.27				
4.28				
4.29				
4.30				
5	Total (Total of lines 2 thru 4)	2,741,781	1,021,204	465,375
6	Other (Specify)			
6.01	Injuries and Damages	612,089	778,387	293,216
6.02	Deferred Regulatory Liability - SFAS 109	249,645		
6.03	Unearned Revenue	242,549	632,015	
6.04	Retirement Income Plan		484,995	
6.05	Employee Benefits	990,381	1,152,974	908,701
6.06	Interest on FIT Liability	22,191		36,355
6.07	Property Taxes	52,974		55,684
6.08	Alternative Minimum Tax	( 1,572)		
6.09	Consol State NOL Carryforward	1,131,265		

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
6.10	NOL Carryover	50,192		
6.11	Environmental Costs	968	973	60,845
6.12	Valuation Allowance - SFAS 109	( 1,195,130)		153,157
6.13				
6.14				
6.15				
6.16				
6.17				
6.18				
6.19				
6.20				
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	4,897,333	4,070,548	1,973,333
8	Classification of TOTAL			
9	Federal Income Tax	4,286,533	3,496,772	1,572,928
10	State Income Tax	610,800	573,776	400,405
11	Local Income Tax			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

4. If more space is needed, use separate pages as required.

5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)
1							
2							
3							
4							
4.01							699,706
4.02							92,372
4.03							173,244
4.04							805,105
4.05							415,525
4.06							
4.07							
4.08							
4.09							
4.10							
4.11							
4.12							
4.13							
4.14							
4.15							
4.16							
4.17							
4.18							
4.19							
4.20							
4.21							
4.22							
4.23							
4.24							
4.25							
4.26							
4.27							
4.28							
4.29							
4.30							
5							2,185,952
6							
6.01							126,918
6.02					190	10	249,655
6.03							( 389,466)
6.04							( 484,995)
6.05			190	10			746,098
6.06							58,546
6.07							108,658
6.08							( 1,572)
6.09							1,131,265

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits	Debits	Credits	Credits	
	Account No. (g)		Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)
6.10							50,192
6.11							60,840
6.12							( 1,041,973)
6.13							
6.14							
6.15							
6.16							
6.17							
6.18							
6.19							
6.20							
7				10		10	2,800,118
8							
9				10		10	2,362,689
10							437,429
11							

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Capital Stock (Accounts 201 and 204)					
<p>1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p>					
Line No.	Class and Series of Stock and Name of Stock Exchange  (a)	Number of Shares Authorized by Charter  (b)	Par or Stated Value per Share  (c)	Call Price at End of Year  (d)	
1	Common Stock	3,000	10.00		
2	Preferred Stock				
3					
4					
5					
6					
7					
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.  
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.  
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	1,993	19,927				
2						
3						
4						
5						
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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39				
40	<b>Total</b>		<b>0</b>	<b>0</b>

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Other Paid-In Capital (Accounts 208-211)</b>				
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to caption that, together with brief explanations, disclose the general nature of the transaction that gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	209 Reduction in par value of common stock from \$25 per share to \$10 per share			
2	due to recapitalization recorded as of 12/31/94.	22,669,265		
3	209 Increase in additional paid in capital due to a reduction in common stock			
4	from 3000 to 1 reverse stock split recorded 9/97.	59,759,583		
5	211 APIC (Additional Paid in Capital) - parent company tax savings			
6	recorded as of 12/31/01.	10,680,943		
7				
8				
9				
10				
11				
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39				
40	<b>Total</b>	<b>93,109,791</b>		

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)**

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
<b>TOTAL</b>		

**CAPITAL STOCK EXPENSE (ACCOUNT 214)**

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.

2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
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28		
<b>TOTAL</b>		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

1. Furnish as supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for these securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to these securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance or redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on these securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly year marked.

Refer to page 256 and page 122 for information related to securities.

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Long-Term Debt (Accounts 221, 222, 223, and 224)</b>				
<p>1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>				
Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	221 Bonds			
2				
3	222 Reacquired Debt			
4				
5	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2002	9,578,000
6	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2005	9,578,000
7	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2007	9,578,000
8	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2010	9,578,000
9	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2015	9,578,000
10	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	11/28/2025	9,578,000
11	223 Installment Promissory Notes - Columbia Energy Group	12/30/1996	03/01/2014	20,000,000
12				
13				
14	224 Other Long-Term Debt			
15				
16				
17				
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20				
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40	TOTAL			77,468,000

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Long-Term Debt (Accounts 221, 222, 223, and 224)					
<p>5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>					
Line No.	Interest for Year  Rate (in %) (e)	Interest for Year  Amount  (f)	Held by Respondent  Reacquired Bonds (Acct 222) (g)	Held by Respondent  Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year  (i)
1					
2					
3					
4		0			
5	7.110	680,996			
6	7.300	699,194			
7	7.550	723,139			
8	7.820	749,000			
9	7.920	758,577			
10	8.120	777,734			
11	7.650	1,530,000			
12					
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40		5,918,640			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 256 Line No.: 4 Column: f**

**Footnote applies to all of column f**

Instruction 8-Account 430 Interest:

Interest presented in column (f) represents the amount accrued in the current year on long-term debt. Total interest recorded in Account 430 represents interest accrued on long-term debt and short-term debt.



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1					
2					
3					
4					
5					
6					
7					
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year  (f)	Debits During Year  (g)	Credits During Year  (h)	Balance at End of Year  (i)
1				
2				
3				
4				
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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<p align="center"><b>Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)</b></p>
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1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform System of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than an amortization debited to Account 428.1, Amortization of Loss on Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt - Credit.

Line No.	Designation of Long-Term Debt  (a)	Date Reacquired  (b)	Principal of Debt Reacquired (c)	Net Gain or Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same details furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	30,066,574
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		(634,041)
6		
7		
8	TOTAL	(634,041)
9	Deductions Recorded on Books Not Deducted for Return	
10		35,430,844
11		
12		
13	TOTAL	35,430,844
14	Income Recorded on Books Not Included in Return	
15		5,552
16		
17		
18	TOTAL	5,552
19	Deductions on Return Not Charged Against Book Income	
20		(28,818,504)
21		
22		
23		
24		
25		
26	TOTAL	(28,818,504)
27	Federal Tax Net Income	36,050,425
28	Show Computation of Tax:	
29	See Footnote	13,340,416
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report is:	Date of Report	Year of Report
Columbia Gulf Transmission Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/30/2002	Dec 31, 2001
FOOTNOTEDATA			

**Schedule Page: 261 Line No.: 5 Column: b**

**Taxable Income Not Reported on Books**

Insurance Proceeds	(2,522)
Regulatory Revenues	(631,519)
	<u>(634,041)</u>
	=====

**Schedule Page: 261 Line No.: 10 Column: b**

**Deductions on Books Not on Return**

Federal Income Tax	16,331,610
Business Meals	254,580
PAC Expenses and 162E Expenses	25,000
Miscellaneous Sect. 274 Costs	20,000
Rate Refund Reserves	(721,032)
Reserve for Losses	(1,227,458)
Deferred Compensation	158,886
Retirement Income Plan	(1,256,226)
Section 463-Vacation Accrual	(243,740)
Uncollectible Accounts	39,908
Injuries and Damages	(701,682)
Book Depreciation	<u>22,750,998</u>
	35,430,844
	=====

**Schedule Page: 261 Line No.: 15 Column: b**

**Income on Books Not on Return**

Interest Receivable-Contingent Tax	<u>5,552</u>
	5,552
	=====

**Schedule Page: 261 Line No.: 20 Column: b**

**Deductions on Return Not on Books**

Tax Depreciation	(24,251,000)
Property Removal Cost	(552,000)
Deferred Expenses	(128,733)
OPEB-Postretirement Benefits	12,085
Retention Agreements	(2,943,874)
Software Costs-Sect. 174(a)	(1,308,000)
State Income Tax	<u>353,018</u>
	(28,818,504)
	=====

**Schedule Page: 261 Line No.: 29 Column: b**

Current Year-2001

Tax on Income At 35%	<u>12,617,649</u>	
	12,617,649	

Accrual to Return Adjustments

Temporary Differences	525,909	
Permanent Differences	<u>2,516</u>	



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1	Federal Income Tax - 1995 thru 2001	797,739	
2	F.I.C.A. 2001		
3	Federal Unemployment - 2001		
4	Foreign Insurer's Tax - 2000	95	
5	Foreign Insurer's Tax - 2001		
6	Subtotal	797,834	
7	Arkansas - Income - 1995 thru 2001	392	
8	Arkansas - Franchise - 2001		
9	Subtotal	392	
10	Colorado - Income 1995 thru 2001	( 72,121)	
11	Subtotal	( 72,121)	
12	Delaware - Franchise - 2001		
13	Delaware - Filing Fee - 2001		
14	subtotal		
15	Kentucky - Income - 1995 thru 2001	368,316	
16	Kentucky - Property - 2000	91,518	
17	Kentucky - Property - 2001	362,000	
18	Kentucky - Property - 2002		
19	Kentucky - Sales & Use - 2000	754	
20	Kentucky - Sales & Use - 2001		
21	Kentucky - Annual Report - 2001		
22	Kentucky - State Unemployment - 2000	19	
23	Kentucky - State Unemployment - 2001		
24	Subtotal	822,607	
25	Louisiana - Income Tax - 1995 thru 2001	( 210,445)	
26	Louisiana - Natural Gas Pipeline - 1999	65,011	
27	Louisiana - Natural Gas Pipeline - 2000	388,489	
28	Louisiana - Natural Gas Pipeline - 2001		
29	Louisiana - Property - 2000	10,876	
30	Louisiana - Property - 2001		
31	Louisiana - Franchise - 2001		
32	Louisiana - Unemployment - 2001		
33	Louisiana - Sales & Use 2000	179,491	
34	Louisiana - Sales & Use 2001		
35	Subtotal	433,422	
36	Mississippi - Income Tax - 1995 thru 2001	( 123,618)	
37	Mississippi - Property Tax - 2000	1,142,400	
38	Mississippi - Property Tax - 2001		
39	Mississippi - State Unemployment - 2000	83	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**  
(continued)

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1	Mississippi - State Unemployment - 2001		
2	Mississippi - Franchise - 2000	73,200	
3	Mississippi - Franchise - 2001		
4	Mississippi - Sales & Use - 2000	21,904	
5	Mississippi - Sales & Use - 2001		
6	Mississippi - Compressor Fuel - 2000	20,294	
7	Mississippi - Compressor Fuel - 2001		
8	Subtotal	1,134,263	
9	Nebraska - Income - 1995 thru 2001	7,965	
10	Subtotal	7,965	
11	Oklahoma - Filing Fee - 2001		
12	Oklahoma - Prior Year Income Tax		
13	Oklahoma - Franchise - 2001		
14	Subtotal		
15	Tennessee - Income Tax - 1995 thru 2001	( 20,009)	
16	Tennessee - Property - 2000	501,600	
17	Tennessee - Property - 2001		
18	Tennessee - Franchise - 2000	12,200	
19	Tennessee - Franchise - 2001		
20	Tennessee - Unemployment - 2000	35	
21	Tennessee - Unemployment - 2001		
22	Tennessee - Sales & Use - 2000	2,582	
23	Tennessee - Sales & Use - 2001		
24	Tennessee - Filing Fee - 2001		
25	Subtotal	496,408	
26	Texas - Property - 2000	198,915	
27	Texas - Property - 2001		
28	Texas - Unemployment - 2000	104	
29	Texas - Unemployment - 2001		
30	Texas - Sales & Use Tax 2000	2,031	
31	Texas - Sales & Use Tax 2001		
32	Texas - Insurance Premium - 2000		
33	Subtotal	201,050	
34	West Virginia - Income Tax - 1995 thru 2001	550	
35	West Virginia - Franchise Tax 2000		
36	Subtotal	550	
37	Wyoming - Property - 2001		
38	Wyoming - Annual Profit Report - 2001		
39	Subtotal		
	<b>TOTAL</b>	3,822,370	



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Electric (Account 408.1, 409.1)  (i)	Gas (Account 408.1, 409.1)  (j)	Other Utility Dept. (Account 408.1, 409.1)  (k)	Other Income and Deductions (Account 408.2, 409.2)  (l)
1		13,348,400		( 7,925)
2		1,712,779		
3		37,000		
4				
5				
6		15,098,179		( 7,925)
7		( 413)		
8		46		
9		( 367)		
10				
11				
12		30		
13		20		
14		50		
15		555,606		( 349)
16		( 7,578)		
17		459,000		
18				
19				
20				
21		115		
22				
23		3,820		
24		1,010,963		( 349)
25		1,260,131		( 661)
26				
27		19,389		
28		894,838		
29		( 5,172)		
30		1,983,530		
31		226,998		
32		2,334		
33				
34		993,958		
35		5,376,006		( 661)
36		365,280		( 198)
37		( 23,730)		
38		1,172,000		
39				

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged) (continued)					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	
1		9,780			
2		1,430			
3		75,000			
4					
5					
6					
7		168,257			
8		1,768,017		( 198)	
9					
10					
11		110			
12					
13		10			
14		120			
15		157,625		( 95)	
16		( 47,430)			
17		496,000			
18		12,027			
19		125,050			
20					
21		4,429			
22					
23					
24		220			
25		747,921		( 95)	
26		9,089			
27		146,734			
28					
29		50,335			
30					
31					
32		1,536			
33		207,694			
34		( 207)			
35		305			
36		98			
37		42,927			
38					
39		42,927			
TOTAL		24,251,608		( 9,228)	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	13,340,475	10,516,190	2,569,158	6,191,182	
2	1,870,631	1,870,631			
3	39,298	131		39,167	
4		95			
5					
6	15,250,404	12,387,047	2,569,158	6,230,349	
7	( 413)	2,086		( 2,107)	
8	46	46			
9	( 367)	2,132		( 2,107)	
10		( 66,125)		( 5,996)	
11		( 66,125)		( 5,996)	
12	30	30			
13	20	20			
14	50	50			
15	555,257	69,576		853,997	
16	( 7,578)	83,940			
17	459,000	( 78)	( 362,000)	459,078	
18			460,000	460,000	
19		754			
20	63,780	58,502		5,278	
21	115	115			
22		19			
23	4,062	1,971		2,091	
24	1,074,636	214,799	98,000	1,780,444	
25	1,259,470	723,080		325,945	
26		65,011			
27	19,389	116,098		291,780	
28	894,838	343,768	0	551,071	
29	( 5,172)	5,704			
30	1,983,530	1,983,530			
31	226,998	226,998			
32	2,482	1,633		849	
33		179,491			
34	1,396,406	1,304,523		91,883	
35	5,777,941	4,949,836		1,261,528	
36	365,082	251,032	0	( 9,568)	
37	( 23,730)	1,118,670			
38	1,172,000			1,172,000	
39		83			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**  
(continued)

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	10,400	6,902		3,498	
2	1,430	74,630			
3	75,000			75,000	
4		21,904			
5	58,436	48,426		10,010	
6		20,294			
7	166,307	156,007		10,300	
8	1,824,925	1,697,948		1,261,240	
9		4,122		3,843	
10		4,122		3,843	
11	110	110			
12		1,034		( 1,034)	
13	10	10			
14	120	1,154		( 1,034)	
15	157,530	110,592		26,929	
16	( 47,430)	454,170			
17	496,000			496,000	
18	12,027	24,227			
19	125,050	125,050			
20		35			
21	4,710	3,301		1,409	
22		2,582			
23	102,047	94,508		7,539	
24	220	220			
25	850,154	814,685		531,877	
26	9,089	208,004			
27	146,734	68,745		77,989	
28		104			
29	53,529	33,139		20,390	
30		2,031			
31	68,399	67,510		889	
32	1,536	1,536			
33	279,287	381,069		99,268	
34	( 207)			343	
35	305	305			
36	98	305		343	
37	42,927	42,927			
38					
39	42,927	42,927			
<b>TOTAL</b>	25,100,175	20,429,949	2,667,158	11,159,755	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439)  (o)	Other  (p)
1				
2				157,852
3				2,298
4				
5				
6				160,150
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				63,780
21				
22				
23				242
24				64,022
25				
26				
27				
28				
29				
30				
31				
32				148
33				
34				402,449
35				402,597
36				
37				
38				
39				

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility department where applicable and account charged)**  
(continued)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1)  (n)	Adjustment to Ret. Earnings (Account 439)  (o)	Other   (p)
1				620
2				
3				
4				
5				58,436
6				
7				( 1,950)
8				57,106
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				281
22				
23				102,047
24				
25				102,328
26				
27				
28				
29				3,194
30				
31				68,399
32				
33				71,593
34				
35				
36				
37				
38				
39				
<b>TOTAL</b>				857,796

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 262 Line No.: 1 Column: f**

Consolidated Tax Savings-Accrual to Return	Account 234	\$2,569,158
		\$2,569,158
		=====

**Schedule Page: 262 Line No.: 2 Column: p**

2001 F.I.C.A.	Various Accounts	\$157,852
		=====

**Schedule Page: 262 Line No.: 3 Column: p**

2001 Federal Unemployment	Various Accounts	2,298
		=====

**Schedule Page: 262 Line No.: 17 Column: f**

2001 Kentucky property tax accrual deferred in miscellaneous accrued assets	Account 174	\$(362,000)
		=====

**Schedule Page: 262 Line No.: 18 Column: f**

2002 Kentucky property tax accrued in 2001 to be expensed in 2002	Account 174	\$460,000
		=====

**Schedule Page: 262 Line No.: 20 Column: p**

2001 Kentucky Use Tax Charged	Various Accounts	63,780
		=====

**Schedule Page: 262 Line No.: 23 Column: p**

2001 Kentucky Unemployment	Various Accounts	242
		=====

**Schedule Page: 262 Line No.: 28 Column: f**

1991 and 1992 Louisiana SIT Refund	Account 143	0
		=====

**Schedule Page: 262 Line No.: 32 Column: p**

2001 Louisiana Unemployment	Various Accounts	\$148
		=====

**Schedule Page: 262 Line No.: 34 Column: p**

2001 Louisiana Use Tax Charged	Various Accounts	\$402,449
		=====

**Schedule Page: 262.1 Line No.: 29 Column: p**

2001 Texas Unemployment	Various Accounts	\$3,194
		=====

**Schedule Page: 262 Line No.: 36 Column: f**

1992 Mississippi SIT Refund	143 Accounts	0
		=====

**Schedule Page: 262.1 Line No.: 1 Column: p**

2001 Mississippi Unemployment	Various Accounts	\$620
		=====

**Schedule Page: 262.1 Line No.: 5 Column: p**

2001 Mississippi Use Tax Charged	Various Accounts	\$58,436
		=====

**Schedule Page: 262.1 Line No.: 7 Column: p**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			

**FOOTNOTEDATA**

2001 Mississippi Compressor Fuel	Various Accounts	\$(1,950)
		=====

**Schedule Page: 262.1 Line No.: 21 Column: p**

2001 Tennessee Unemployment	Various Accounts	\$281
		=====

**Schedule Page: 262.1 Line No.: 23 Column: p**

2001 Tennessee Use Tax Charged	Various Accounts	\$102,047
		=====

**Schedule Page: 262.1 Line No.: 31 Column: p**

2001 Texas Use Tax Charged	Various Accounts	\$68,399
		=====



Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Miscellaneous Current and Accrued Liabilities (Account 242)				
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.				
Line No.	Item (a)	Balance at End of Year (b)		
1	SHIPPER GAS LIAB.	14,249,663		
2	PAYROLL DEDUCTIONS	165,611		
3	ACCRUED INVOICES	3,131,966		
4	VACATION ACCRUAL	1,882,316		
5	ACCRUED PAYROLL AND INCENTIVES	233,959		
6	ACCRUED PLANT	2,397,641		
7	FERC ANNUAL ASSESSMENT CHARGE	449,445		
8	VEHICLE/PERSONAL INJURY	107,774		
9	NGPL RATE REFUNDS	244,258		
10	CONTRACT RETAINAGE	1,267,178		
11	BENEFIT ACCRUALS AND PAYROLL DEDUCTIONS	336,950		
12	INSURANCE DEDUCTIBLE-LINE REPAIR	605,000		
13	SFAS 112	104,314		
14	CHANGE IN CONTROL RESTRUCTURING	911,552		
15	CHANGE IN CONTROL RELOCATION	463,253		
16	RETENTION AGREEMENTS	1,146,685		
17	ALL OTHERS LESS THAN \$100,000	131,431		
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Total	27,828,996		

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
Other Deferred Credits (Account 253)							
1. Report below the details called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$250,000) may be grouped by classes.							
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)	
1	Natural Gas Pipeline Company	572,195				572,195	
2							
3	Post Employment Benefits	831,795				831,795	
4	Advance Payment for Construction	371,327	107,108	177,126		194,201	
5	Miscellaneous	235,065			15,000	250,065	
6							
7							
8							
9							
10							
11							
12							
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38							
39							
40							
41							
42							
43							
44							
45	Total	2,010,382		177,126	15,000	1,848,256	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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**Accumulated Deferred Income Taxes-Other Property (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	29,700,050	1,369,011	198,166
4	Other (Define)			
4.01				
4.02				
4.03				
4.04				
4.05				
5	Total (Total of lines 2 thru 4)	29,700,050	1,369,011	198,166
6	Other (Specify)			
6.01	Equity in Earnings of Subsidiary Companies			
6.02	Gains on Reacquired Debt	38,903		
6.03				
6.04				
6.05				
7	TOTAL Account 282 (Total of lines 5 thru 6.?)	29,738,953	1,369,011	198,166
8	Classification of TOTAL			
9	Federal Income Tax	25,682,144	1,174,971	198,166
10	State Income Tax	4,056,809	194,040	
11	Local Income Tax			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3							30,870,895
4							
4.01							
4.02							
4.03							
4.04							
4.05							
5							30,870,895
6							
6.01							
6.02							38,903
6.03							
6.04							
6.05							
7							30,909,798
8							
9							26,658,949
10							4,250,849
11							

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
2. For Other, include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
4	Other (Define)			
4.01	FERC Annual Assessment	698,636	49,701	
4.02				
4.03				
4.04				
4.05				
4.06				
4.07				
4.08				
4.09				
4.10				
4.11				
4.12				
4.13				
4.14				
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4.40				
4.41				
4.42				
4.43				

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
4.44				
4.45				
5	Total (Total of lines 2 thru 4)	698,636	49,701	
6	Other (Specify)			
6.01	FIT Liability- State Income Tax Reserve	( 397,926)	53,605	
6.02	Def Tax Liability on Regulatory Assets	120,968		1,537
6.03	Federal Deferred on Consol State NOL	395,942		
6.04	Miscellaneous	36,070	5,803	
6.05				
6.06				
6.07				
6.08				
6.09				
6.10				
6.11				
6.12				
6.13				
6.14				
6.15				
7	TOTAL Account 283 (Total of lines 5 thru	853,690	109,109	1,537
8	Classification of TOTAL			
9	Federal Income Tax	737,865	101,285	1,320
10	State Income Tax	115,825	7,824	217
11	Local Income Tax			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.

4. Add additional rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02, and 6.01, 6.02, etc. Use separate pages as required.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
4							
4.01							748,337
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
4.09							
4.10							
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4.40							
4.41							

Name of Respondent Columbia Gulf Transmission Company				This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002		Year of Report Dec. 31, 2001	
Accumulated Deferred Income Taxes-Other (Account 283) (continued)									
Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)		
4.42									
4.43									
4.44									
4.45									
5									748,337
6									
6.01									( 344,321)
6.02									119,431
6.03									395,942
6.04									41,873
6.05									
6.06									
6.07									
6.08									
6.09									
6.10									
6.11									
6.12									
6.13									
6.14									
6.15									
7									961,262
8									
9									837,830
10									123,432
11									



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission <input checked="" type="checkbox"/>	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Other Regulatory Liabilities (Account 254)**

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Year (b)	DEBITS Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Year (f)
1	SFAS109-Deferred Taxes	650,018	407.4	53,556		596,462
2	Postretirement Benefits Other than Pensions	1,169,234	407.4	1,306,844		( 137,610)
3						
4						
5						
6						
7						
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44						
45	<b>Total</b>	<b>1,819,252</b>		<b>1,360,400</b>	<b>0</b>	<b>458,852</b>

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account  (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480-484 Sales				
2	485 Intracompany Transfers				
3	487 Forfeited Discounts				
4	488 Miscellaneous Service Revenues				
5	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
6	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities			3,170,615	3,082,421
7	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
8	489.4 Revenues from Storing Gas of Others				
9	490 Sales of Prod. Ext. from Natural Gas				
10	491 Revenues from Natural Gas Proc. by Others				
11	492 Incidental Gasoline and Oil Sales				
12	493 Rent from Gas Property				
13	494 Interdepartmental Rents				
14	495 Other Gas Revenues				
15	Subtotal:			3,170,615	3,082,421
16	496 (Less) Provision for Rate Refunds				
17	TOTAL:			3,170,615	3,082,421

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Gas Operating Revenues

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.  
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1						
2						
3						
4						
5						
6	143,652,548	139,072,932	146,823,163	142,155,353	811,051,702	836,208,165
7						
8						
9						
10						
11						
12	2,264	3,019	2,264	3,019		
13						
14	3,745,232	6,839,105	3,745,232	6,839,105		
15	147,400,044	145,915,056	150,570,659	148,997,477		
16						
17	147,400,044	145,915,056	150,570,659	148,997,477		

**Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)**

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).  
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
1					
2					
3					
4					
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25					

Revenues from Transportation of Gas of Others Through Gathering Facilities (Account 489.1)
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<p>3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Mainline FTS-1			1,192,828	1,204,065
2	Mainline ITS-1			11,042	25,282
3	Subtotal			1,203,870	1,229,347
4	Onshore FTS-2			486,030	552,644
5	Onshore ITS-2			802,480	665,838
6	Subtotal			1,288,510	1,218,482
7	Onshore Offsystem FT				
8	Onshore Offsystem IT			68,343	75,455
9	Subtotal			68,343	75,455
10	Offshore FTS-2			119,410	141,702
11	Offshore ITS-2			490,482	417,435
12	subtotal			609,892	559,137
13	Miscellaneous				
14	Total			3,170,615	3,082,421
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Name of Respondent Columbia Gulf Transmission Company			This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)						
4. Delivered Dth of gas must not be adjusted for discounting. 5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported. 6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.						
Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1	97,763,265	94,785,649	98,956,093	95,989,714	621,981,769	621,744,474
2	426,042	622,086	437,085	647,368	4,341,362	9,843,220
3	98,189,307	95,407,735	99,393,178	96,637,082	626,323,131	631,587,694
4	11,451,753	10,790,824	11,937,783	11,343,468	222,983,362	251,201,710
5	11,956,794	10,771,088	12,759,274	11,436,926	327,266,956	298,385,201
6	23,408,547	21,561,912	24,697,057	22,780,394	550,250,318	549,586,911
7						
8	1,449,603	2,072,088	1,517,945	2,147,543	31,394,394	34,297,562
9	1,449,603	2,072,088	1,517,945	2,147,543	31,394,394	34,297,562
10	4,707,787	6,183,710	4,827,197	6,325,412	52,976,344	64,425,068
11	15,749,667	13,792,449	16,240,149	14,209,884	242,976,855	211,471,968
12	20,457,454	19,976,159	21,067,346	20,535,296	295,953,199	275,897,036
13	147,637	55,038	147,637	55,038	( 692,869,340)	( 655,161,038)
14	143,652,548	139,072,932	146,823,163	142,155,353	811,051,702	836,208,165
15						
16						
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20						
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25						

**Revenues from Storing Gas of Others (Account 489.4)**

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.  
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.  
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1					
2					
3					
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<p align="center"><b>Revenues from Storing Gas of Others (Account 489.4)</b></p> <p>4. Dth of gas withdrawn from storage must not be adjusted for discounting.</p> <p>5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
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Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Other Gas Revenues (Account 495)				
1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas or others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas or others, and gain on settlements of imbalance receivables. Separately report revenues from cash-out penalties.				
Line No.	Description of Transaction (a)			Revenues (in dollars) (b)
1	Imbalance Settlements			629,626
2	Dehydration			532,740
3	Sep. & Handling, Liquids			2,440,619
4	Miscellaneous			142,247
5				
6				
7				
8				
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23				
24				
25	Total			3,745,232

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Gas Operation and Maintenance Expenses</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	0	0	
8	751 Production Maps and Records	0	0	
9	752 Gas Well Expenses	0	0	
10	753 Field Lines Expenses	0	0	
11	754 Field Compressor Station Expenses	0	0	
12	755 Field Compressor Station Fuel and Power	0	0	
13	756 Field Measuring and Regulating Station Expenses	0	0	
14	757 Purification Expenses	0	0	
15	758 Gas Well Royalties	0	0	
16	759 Other Expenses	0	0	
17	760 Rents	0	0	
18	TOTAL Operation (Total of lines 7 thru 17)	0	0	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	0	0	
21	762 Maintenance of Structures and Improvements	0	0	
22	763 Maintenance of Producing Gas Wells	0	0	
23	764 Maintenance of Field Lines	0	0	
24	765 Maintenance of Field Compressor Station Equipment	0	0	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0	
26	767 Maintenance of Purification Equipment	0	0	
27	768 Maintenance of Drilling and Cleaning Equipment	0	0	
28	769 Maintenance of Other Equipment	0	0	
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	0	0	
34	771 Operation Labor	0	0	
35	772 Gas Shrinkage	0	0	
36	773 Fuel	0	0	
37	774 Power	0	0	
38	775 Materials	0	0	
39	776 Operation Supplies and Expenses	0	0	
40	777 Gas Processed by Others	0	0	
41	778 Royalties on Products Extracted	0	0	
42	779 Marketing Expenses	0	0	
43	780 Products Purchased for Resale	0	0	
44	781 Variation in Products Inventory	0	0	
45	(Less) 782 Extracted Products Used by the Utility - Credit	0	0	
46	783 Rents	0	0	
47	TOTAL Operation (Total of lines 33 thru 46)	0	0	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	0	0	
50	785 Maintenance of Structures and Improvements	0	0	
51	786 Maintenance of Extraction and Refining Equipment	0	0	
52	787 Maintenance of Pipe Lines	0	0	
53	788 Maintenance of Extracted Products Storage Equipment	0	0	
54	789 Maintenance of Compressor Equipment	0	0	
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	0	0	
62	796 Nonproductive Well Drilling	0	0	
63	797 Abandoned Leases	0	0	
64	798 Other Exploration	0	0	
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	0	0	
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
70	801 Natural Gas Field Line Purchases	0	0	
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
72	803 Natural Gas Transmission Line Purchases	0	0	
73	804 Natural Gas City Gate Purchases	0	0	
74	804.1 Liquefied Natural Gas Purchases	0	0	
75	805 Other Gas Purchases	0	0	
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	0	0	
78	806 Exchange Gas	0	0	
79	Purchased Gas Expenses			
80	807.1 Well Expense - Purchased Gas	0	0	
81	807.2 Operation of Purchased Gas Measuring Stations	0	0	
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0	
83	807.4 Purchased Gas Calculations Expenses	0	0	
84	807.5 Other Purchased Gas Expenses	0	0	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage-Debit	0	0	
87	(Less) 808.2 Gas Delivered to Storage-Credit	0	0	
88	809.1 Withdrawal of Liquefied Natural Gas for Processing-Debit	0	0	
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0	
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	(6,317,561)	(284,654)	
92	811 Gas Used for Products Extraction-Credit	0	0	
93	812 Gas Used for Other Utility Operations-Credit	(5,807,483)	3,521,032	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(12,125,044)	3,236,378	
95	813 Other Gas Supply Expenses	0	0	
96	TOTAL Other Gas Supply Exp. (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	12,125,044	(3,236,378)	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	12,125,044	(3,236,378)	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	0	0	
102	815 Maps and Records	0	0	
103	816 Wells Expenses	0	0	
104	817 Lines Expense	0	0	
105	818 Compressor Station Expenses	0	0	
106	819 Compressor Station Fuel and Power	0	0	
107	820 Measuring and Regulating Station Expenses	0	0	
108	821 Purification Expenses	0	0	
109	822 Exploration and Development	0	0	
110	823 Gas Losses	0	0	
111	824 Other Expenses	0	0	
112	825 Storage Well Royalties	0	0	
113	826 Rents	0	0	
114	TOTAL Operation (Total of lines of 101 thru 113)	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Gas Operation and Maintenance Expenses (continued)</b>				
Line No.	Account  (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	0	0	
117	831 Maintenance of Structures and Improvements	0	0	
118	832 Maintenance of Reservoirs and Wells	0	0	
119	833 Maintenance of Lines	0	0	
120	834 Maintenance of Compressor Station Equipment	0	0	
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0	
122	836 Maintenance of Purification Equipment	0	0	
123	837 Maintenance of Other Equipment	0	0	
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	0	0	
129	841 Operation Labor and Expenses	0	0	
130	842 Rents	0	0	
131	842.1 Fuel	0	0	
132	842.2 Power	0	0	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures	0	0	
138	843.3 Maintenance of Gas Holders	0	0	
139	843.4 Maintenance of Purification Equipment	0	0	
140	843.5 Maintenance of Liquefaction Equipment	0	0	
141	843.6 Maintenance of Vaporizing Equipment	0	0	
142	843.7 Maintenance of Compressor Equipment	0	0	
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0	
144	843.9 Maintenance of Other Equipment	0	0	
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulating Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	(less) 845.5 Wharfage Receipts - Credit	0	0	
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	
163	846.1 Gas Losses	0	0	
164	846.2 Other Expenses	0	0	
165	TOTAL Operation (Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0	



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<b>Gas Operation and Maintenance Expenses (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	3,129,932	3,076,484	
181	851 System Control and Load Dispatching	560,536	489,305	
182	852 Communication System Expenses	1,294,110	911,847	
183	853 Compressor Station Labor and Expenses	10,585,488	10,958,177	
184	854 Gas for Compressor Station Fuel	(6,317,561)	(282,307)	
185	855 Other Fuel and Power for Compressor Stations	0	0	
186	856 Mains Expenses	2,671,868	3,562,298	
187	857 Measuring and Regulating Station Expenses	217,245	368,219	
188	858 Transmission and Compression of Gas by Others	(2,100)	35,400	
189	859 Other Expenses	(6,663,961)	3,492,555	
190	860 Rents	660,896	307,376	
191	TOTAL Operation (Total of lines 180 thru 190)	6,136,453	22,919,354	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	149,341	176,536	
194	862 Maintenance of Structures and Improvements	149,141	207,320	
195	863 Maintenance of Mains	1,185,596	379,194	
196	864 Maintenance of Compressor Station Equipment	7,893,351	7,700,672	
197	865 Maintenance of Measuring and Regulating Station Equipment	115,420	50,615	
198	866 Maintenance of Communication Equipment	111,607	177,988	
199	867 Maintenance of Other Equipment	0	41,446	
200	TOTAL Maintenance (Total of lines 193 thru 199)	9,604,456	8,733,771	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	15,740,909	31,653,125	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	0	0	
205	871 Distribution Load Dispatching	0	0	
206	872 Compressor Station Labor and Expenses	0	0	
207	873 Compressor Station Fuel and Power	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Gas Operation and Maintenance Expenses (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	0	0	
209	875 Measuring and Regulating Station Expenses-General	0	0	
210	876 Measuring and Regulating Station Expenses-Industrial	0	0	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0	
212	878 Meter and House Regulator Expenses	0	0	
213	879 Customer Installations Expenses	0	0	
214	880 Other Expenses	0	0	
215	881 Rents	0	0	
216	TOTAL Operation (Total of lines 204 thru 215)	0	0	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	0	0	
219	886 Maintenance of Structures and Improvements	0	0	
220	887 Maintenance of Mains	0	0	
221	888 Maintenance of Compressor Station Equipment	0	0	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	0	0	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	0	0	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0	0	
225	892 Maintenance of Services	0	0	
226	893 Maintenance of Meters and House Regulators	0	0	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Total of lines 218 thru 227)	0	0	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	0	0	
230	5. CUSTOMER ACCOUNT EXPENSES			
231	Operation			
232	901 Supervision	0	0	
233	902 Meter Reading Expenses	0	0	
234	903 Customer Records and Collection Expenses	0	0	

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
<b>Gas Operation and Maintenance Expenses (continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	0	0	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	0	0	
241	908 Customer Assistance Expenses	0	0	
242	909 Informational and Instructional Expenses	0	0	
243	910 Miscellaneous Customer Service and Informational Expenses	0	0	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	0	0	
249	913 Advertising Expenses	0	0	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	7,368,733	11,015,236	
255	921 Office Supplies and Expenses	2,794,233	4,063,121	
256	(Less) 922 Administrative Expenses Transferred-Credit	1,170,752	1,043,123	
257	923 Outside Services Employed	16,516,243	20,264,911	
258	924 Property Insurance	1,731,216	1,965,954	
259	925 Injuries and Damages	958,064	3,882,282	
260	926 Employee Pensions and Benefits	5,056,484	17,048,304	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	1,669,046	2,009,540	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1 General Advertising Expenses	0	0	
265	930.2 Miscellaneous General Expenses	362,965	252,658	
266	931 Rents	2,050,269	2,653,645	
267	TOTAL Operation (Total of lines 254 thru 266)	37,336,501	62,112,528	
268	Maintenance			
269	932 Maintenance of General Plant	214	0	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	37,336,715	62,112,528	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	65,202,668	90,529,275	



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Gas Used in Utility Operations

- Report below details of credits during the year to Accounts 810, 811, and 812.
- If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	( 1,349,140)	( 6,317,561)		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Auxillary Fuel Blowdown, Purging, Ect.	853	239,585	1,159,273		
7	Auxillary Fuel Blowdown, Purging, ect.	856	14,673	70,076		
8	Other Expenses	859	103,200	509,540		
9	Unaccounted for & Retainage	859	( 1,575,175)	( 7,668,094)		
10	Auxillary Fuel Blowdown, Purging, ect.	863	23,363	121,721		
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	<b>Total</b>		( 2,543,494)	( 12,125,045)		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 331 Line No.: 1 Column: b**

	<u>Dth</u>	<u>Amount</u>
Compressor-Used	18,028,513	89,162,852
Compressor Retainage	<u>(19,377,653)</u>	<u>(95,480,413)</u>
	(1,349,140)	(6,317,561)

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input type="checkbox"/> Original (2) <input checked="" type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Transmission and Compression of Gas by Others (Account 858)**

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
<b>25</b>	<b>Total</b>			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Other Gas Supply Expenses (Account 813)**

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description  (a)	Amount (in dollars) (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25	Total	



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Miscellaneous General Expenses (Account 930.2)**

1. Provide the information requested below on miscellaneous general expenses.  
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (in dollars) (b)
1	Industry association dues.	122,603
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	246,728
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	( 6,366)
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
<b>25</b>	<b>Total</b>	<b>362,965</b>

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1)  (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2)  (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas	134,244		
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminaling and processing plant			
8	Transmission plant	18,927,506		
9	Distribution plant			
10	General plant	1,798,671		
11	Common plant-gas			
12	TOTAL	20,860,421		

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo., Da., Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)  (e)	Amortization of Other Gas Plant (Account 405)  (f)	Total (b to f)  (g)	Functional Classification  (a)
1	1,785,119		1,785,119	Intangible plant
2				Production plant, manufactured gas
3			134,244	Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			18,927,506	Transmission plant
9				Distribution plant
10	105,458		1,904,129	General plant
11				Common plant-gas
12	1,890,577		22,750,998	TOTAL

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification  (a)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore	13,394	1.00
2.01			
2.02			
2.03			
3	Onshore		
3.01			
3.02			
3.03			
3.04			
4	Underground Gas Storage Plant		
4.01			
4.02			
4.03			
5	Transmission Plant		
6	Offshore	339,159	1.00
6.01			
6.02			
6.03			
7	Onshore	924,076	1.70
7.01			
7.02			
7.03			
7.04			
8	General Plant		
8.01	Onshore- Excluding Computer Equipment	9,552	7.25
8.02	Onshore- Computer Equipment	9,328	11.40
8.03	Offshore- Excluding Computer Equipment	912	2.00
8.04	Offshore- Computer/Equipment	280	11.40
8.05			
8.06			
8.07			
8.08			
8.09			
8.10			
8.11			
8.12			
8.13			
8.14			
8.15			
9			
10			
11			
12			
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 336 Line No.: 2 Column: b**

Plant base amounts are averages of depreciable balances as of 12/31/2000 and 12/31/2001.

Detail of plant base and rates:

	<u>Column b</u>	<u>Column c</u>
Transmission-Onshore	924,076	1.30%
Transmission-Onshore Negative Salvage		.40%
Transmission-Offshore	339,159	.75%
Transmission-Offshore Negative Salvage		.25%
Production Gathering-Offshore	13,394	.75%
Production Gathering-Offshore Neg. Sal.		.25%

**Schedule Page: 336 Line No.: 12 Column: e**

Additional Depreciation (Amortization Method):

<u>Annual Provision</u>	<u>Nature of Provision</u>	<u>Related Plant Items</u>
1,785,119	Computer Software-Amortized Over the Projected Benefit Term	Misc. Intangible Plant- Computer Software
105,458	Improvement to Leased Property-Amortized Over the Projected Benefit Term of Life of Lease	General Plant-Improvements Improvements to Leased Property
1,890,577		
=====		

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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**Particulars Concerning Certain Income Deductions and Interest Charges Accounts**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

Line No.	Item (a)	Amount (b)
1	Columbia Gas System- Interest on Promissory Notes 430	5,918,640
2	Interest on Debt to Associated Companies	967,430
3	Donations	137,900
4	Government Affairs	14,831
5	All Others	231,013
6		
7		
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9		
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35	Total	7,269,814

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)  (a)	Assessed by Regulatory Commission  (b)	Expenses of Utility  (c)	Total Expenses to Date  (d)	Deferred in Account 182.3 at Beginning of Year  (e)
1	Omnibus Reconciliation Act of 1986 RM 87-3; Annual Charge (Amortization Period is from Oct-Sep)	1,819,023			1,819,023
2					
3					
4					
5					
6					
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23					
24					
<b>25</b>	<b>Total</b>	1,819,023			1,819,023

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.  
4. Identify separately all annual charge adjustments (ACA).  
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.  
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1		928	1,669,046	1,647,802		1,669,046	1,797,779
2							
3							
4							
5							
6							
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23							
24							
25			1,669,046	1,647,802		1,669,046	1,797,779



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Distribution of Salaries and Wages

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total  (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (line 6)			
22	Customer Service and Informational (line 7)			
23	Sales (line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas(Including Exploration and Development)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing			
32	Transmission	10,386,315	6,419	10,392,734
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General	5,603,019	765	5,603,784
38	TOTAL Operation (Total of lines 28 thru 37)	15,989,334	7,184	15,996,518
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Natural Gas(Including Exploration and Development)			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission	3,427,752	1,772	3,429,524
45	Distribution			

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Distribution of Salaries and Wages (continued)				
Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total  (d)
46	Administrative and General			
47	TOTAL Maintenance (Total of lines 40 thru 46)	3,427,752	1,772	3,429,524
48	Gas (Continued)			
49	Total Operation and Maintenance			
50	Production - Manufactured Gas (Total of lines 28 and 40)			
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)			
52	Other Gas Supply (Total of lines 30 and 42)			
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)			
54	Transmission (Total of lines 32 and 44)	13,814,067	8,191	13,822,258
55	Distribution (Total of lines 33 and 45)			
56	Customer Accounts (Total of line 34)			
57	Customer Service and Informational (Total of line 35)			
58	Sales (Total of line 36)			
59	Administrative and General (Total of lines 37 and 46)	5,603,019	765	5,603,784
60	Total Operation and Maintenance (Total of lines 50 thru 59)	19,417,086	8,956	19,426,042
61	Other Utility Departments			
62	Operation and Maintenance			
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	19,417,086	8,956	19,426,042
64	Utility Plant			
65	Construction (By Utility Departments)			
66	Electric Plant			
67	Gas Plant	1,873,152	77	1,873,229
68	Other			
69	TOTAL Construction (Total of lines 66 thru 68)	1,873,152	77	1,873,229
70	Plant Removal (By Utility Departments)			
71	Electric Plant			
72	Gas Plant	146,036	56	146,092
73	Other			
74	TOTAL Plant Removal (Total of lines 71 thru 73)	146,036	56	146,092
75	Other Accounts (Specify)			
75.01	Vacation & Nonproductive Time	115,768		115,768
75.02	Intercompany Billing	5,068		5,068
75.03				
75.04				
75.05				
75.06				
75.07				
75.08				
75.09				
75.10				
75.11				
75.12				
75.13				
75.14				
75.15				
75.16				
75.17				
75.18				
75.19				
76	TOTAL Other Accounts	120,836		120,836
77	TOTAL SALARIES AND WAGES	21,557,110	9,089	21,566,199

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Charges for Outside Professional and Other Consultative Services				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services.</p> <p>(b) Total charges for the year.</p> <p>2. Designate associated companies with an asterisk in column (b).</p>				
Line No.	Description (a)	* (b)	Amount (in dollars) (c)	
1	Bethel Consulting		413,850	
2	Boco of Louisiana		280,695	
3	Cal Drive International		769,884	
4	Graham Marine Inc.		692,988	
5	Gulf Interstate Eng.		383,900	
6	Horizontal Drilling		1,859,274	
7	I M T C Inc.		559,984	
8	Mustang Engineering		2,308,696	
9	NiSource Corporate Services	*	13,871,569	
10	Petroleum Helicopter		1,157,776	
11	Petrotch Inc.		421,776	
12	Sheehan Pipeline Con		1,674,061	
13	Solar Turbines Inc.		381,086	
14	Sunland Construction		4,158,030	
15	Tepsco		8,095,630	
16	Transcanada Turbines		301,019	
17	UTSI International		267,269	
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Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	Stanton, KY	6	37,600	29,311,884
2	Clements ville, KY	9	35,000	20,491,845
3	Hartsville, TN	6	46,000	17,164,027
4	Hampshire, TN	9	40,200	32,004,865
5	Corinth, MS	6	45,550	27,428,469
6	Banner, MS	9	43,300	13,706,962
7	Inverness, MS	6	42,650	34,106,516
8	Delhi, LA	9	44,500	21,839,941
9	Alexandria, LA	6	40,500	17,009,192
10	Rayne, LA	10	51,500	32,738,149
11	Pecan Island, LA	2	40,000	6,846,062
12	Vermilion, Block 245, Offshore, LA	4	16,000	23,918,307
13	Eugene Island, Block 251, Offshore, LA	1	2,700	4,236,246
14	Ship Shoal Area, Block 247F, Offshore, LA			
15	Ship Shoal Area, Block 248D, Offshore, LA			
16	Vermilion Area, Block 313B, Offshore, LA	1	550	191,840
17	Carter Creek, WY			811,945
18	Houma, LA	2	3,000	4,117,875
19				
20				
21				
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25				

Name of Respondent Columbia Gulf Transmission Company			This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission		Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Compressor Stations						
Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.						
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.						
Line No.	Expenses (except depreciation and taxes)  Fuel or Power (e)	Expenses (except depreciation and taxes)  Other (f)	Gas for Compressor Fuel in Dth  (g)	Operation Data  Total Compressor Hours of Operation During Year (h)	Operation Data  Number of Compressors Operated at Time of Station Peak (i)	Date of Station Peak  (j)
1	8,089,691	1,500,830	1,632,024	28,916	5	01/08/2001
2	8,386,959	1,218,517	1,696,527	52,209	8	01/08/2001
3	9,796,597	1,224,145	1,973,292	24,842	6	01/08/2001
4	8,329,437	1,431,651	1,692,035	51,613	7	01/08/2001
5	8,563,556	1,551,613	1,722,285	23,257	5	01/08/2001
6	12,262,232	1,484,200	2,491,644	54,094	8	01/08/2001
7	7,745,319	1,743,356	1,562,530	24,860	5	01/08/2001
8	10,842,665	1,199,207	2,202,772	54,071	7	01/08/2001
9	3,549,450	1,061,148	707,654	14,851	4	01/08/2001
10	9,595,117	2,849,154	1,953,883	51,515	8	01/08/2001
11	16,849	730,534	3,272	32		
12	1,721,514	1,992,661	334,483	13,123	2	01/08/2001
13	281,466		56,112			
14						
15						
16						
17						
18		106,042		5,675	1	01/08/2001
19						
20						
21						
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24						
25						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 508 Line No.: 1 Column: a**

Stanton-The horsepower at this station was increased when an existing 10,500 HP GG3 unit was replaced by a 13,100 Solar Mars 100 unit on September 14, 2001.

**Schedule Page: 508 Line No.: 11 Column: a**

Pecan Island-Fifty percent co-ownership with Tennessee Gas Pipeline Company. Unit 1102 is strung every other month.

**Schedule Page: 508 Line No.: 12 Column: a**

Vermilion Block, 245-Facilities are owned by Tennessee Gas (31.6%) and Respondent (68.4%) on three compressor units. The other unit is owned by Tennessee Gas (33.33%) and Respondent (66.67%). Station is located on Respondent's platform and is operated by Respondent. Operating costs are billed to the other co-owner.

**Schedule Page: 508 Line No.: 13 Column: a**

Eugen Island, Block 251-Facilities are owned by Respondent. Station is located on Newfield platform and operated by Newfield.

**Schedule Page: 508 Line No.: 14 Column: a**

Ship Shoal, Block 247F-Facilities were retired on March 30, 2001.

**Schedule Page: 508 Line No.: 15 Column: a**

Ship Shoal, Block 248D-Facilities were retired on March 30, 2001.

**Schedule Page: 508 Line No.: 16 Column: a**

Vermilion Area Block 313B-Facilities are owned by Dominion Exploration and Production, Inc. (31.875%), Texas Gas, (31.25%) and Respondent (36.875%). Station is located on Vermilion 313B and operated by Dominion Exploration and Production, Inc. Operating costs are reimbursed by co-owners.

Vermilion Area Block 313B-Columns G, H, and J. This station is producer operated. Respondent does not have this information.

**Schedule Page: 508 Line No.: 17 Column: a**

Carter Creek-Respondent owns facilities other than compressors. Chevron leases compressors and pays cost of compression.

**Schedule Page: 508 Line No.: 18 Column: a**

Houma-Facilities are owned by Respondent. Cost of compression is paid for by Entergy.

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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### Gas Storage Projects

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item  (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January			
3	February			
4	March			
5	April			
6	May			
7	June			
8	July			
9	August			
10	September			
11	October			
12	November			
13	December			
14	TOTAL (Total of lines 2 thru 13)			
15	Gas Withdrawn from Storage			
16	January			
17	February			
18	March			
19	April			
20	May			
21	June			
22	July			
23	August			
24	September			
25	October			
26	November			
27	December			
28	TOTAL (Total of lines 16 thru 27)			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, <u>2001</u>
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**Gas Storage Projects**

1. On line 4, enter the total storage capacity certificated by FERC.  
 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	



Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Transmission Lines				
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.				
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)	
1	Louisiana - Onshore		1,472.70	
2	Louisiana - Onshore	*	5.30	
3	Louisiana - Onshore	*	18.00	
4				
5				
6	Mississippi - Onshore	*	9.90	
7	Mississippi - Onshore		649.80	
8	Tennessee - Onshore		555.80	
9	Kentucky - Onshore		715.70	
10	Louisiana - Onshore	*	0.70	
11	Texas - Onshore		1.90	
12	Wyoming - Onshore		10.10	
13	Louisiana - Offshore	*	73.60	
14	Louisiana - Offshore	*	25.10	
15	Louisiana - Offshore	*	40.60	
16	Louisiana - Offshore	*	17.60	
17	Louisiana - Offshore	*	1.50	
18	Louisiana - Offshore	*	17.60	
19	Louisiana - Offshore	*	16.70	
20	Louisiana - Offshore	*	30.20	
21	Louisiana - Offshore	*	18.30	
22	Louisiana - Offshore	*	10.80	
23	Louisiana - Offshore	*	4.60	
24	Louisiana - Offshore	*	9.80	
25	Louisiana - Offshore	*	10.50	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Transmission Lines (continued)**

Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
1	Louisiana - Offshore	*	16.10
2	Louisiana - Offshore	*	22.80
3	Louisiana - Offshore	*	7.80
4	Louisiana - Offshore	*	0.50
5			
6			
7	Louisiana - Offshore	*	16.10
8	Louisiana - Offshore	*	9.50
9	Louisiana - Offshore	*	3.90
10			
11	Louisiana - Offshore	*	2.30
12			
13	Louisiana - Offshore	*	0.80
14	Louisiana - Offshore	*	2.10
15	Louisiana - Offshore	*	1.50
16			
17	Louisiana - Offshore	*	2.00
18			
19	Louisiana - Offshore	*	1.50
20	Louisiana - Offshore	*	5.40
21	Louisiana - Offshore	*	15.90
22			
23			
24			
25	Louisiana - Offshore	*	0.50

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Transmission Lines (continued)				
Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)	
		(b)		
1	Louisiana - Offshore	*	2.60	
2	Louisiana - Offshore	*	2.50	
3	Louisiana - Offshore	*	5.00	
4	Louisiana - Offshore	*	0.60	
5	Louisiana - Offshore	*	5.00	
6	Louisiana - Offshore	*	1.20	
7	Louisiana - Offshore	*	2.70	
8	Louisiana - Offshore	*	2.80	
9	Louisiana - Offshore	*	5.30	
10	Louisiana - Offshore	*	2.30	
11	Louisiana - Offshore	*	1.70	
12	Louisiana - Offshore	*	2.90	
13				
14	Louisiana - Offshore	*	0.30	
15				
16	Louisiana - Offshore	*	2.90	
17	Louisiana - Offshore		136.50	
18	Texas - Offshore	*	23.20	
19	Texas - Offshore	*	32.30	
20	Texas - Offshore	*	30.20	
21	Texas - Offshore	*	1.00	
22	Texas - Offshore	*	0.60	
23	Texas - Offshore	*	7.30	
24	Texas - Offshore	*	2.80	
25	Texas - Offshore	*	3.10	

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Transmission Lines (continued)**

Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
1	Texas - Offshore	*	5.40
2	Texas - Offshore	*	4.80
3	Texas - Offshore	*	13.50
4	Texas - Offshore	*	3.50
5	Texas - Offshore	*	5.90
6	Texas - Offshore	*	2.30
7	Texas - Offshore	*	0.80
8	Texas - Offshore	*	8.10
9	Texas - Offshore	*	7.50
10	Texas - Offshore		4.20
11			
12			
13			
14			
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23			
24			
25			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

<b>SchedulePage:514LineNo.:2Column:a</b>
Co-Owned by Tennessee Gas Pipeline Company 33%.
<b>SchedulePage:514LineNo.:3Column:a</b>
Facilities are owned by Tennessee Gas Pipeline Company; constructed and operated by Respondent.
<b>SchedulePage:514LineNo.:6Column:a</b>
Co-owned by Transcontinental Gas Pipeline Corporation 65%.
<b>SchedulePage:514LineNo.:10Column:a</b>
Co-owned by Transcontinental Gas Pipeline Corporation 50%.
<b>SchedulePage:514LineNo.:13Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 22.8%
<b>SchedulePage:514LineNo.:14Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 33.3%.
<b>SchedulePage:514LineNo.:15Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 34.2%.
<b>SchedulePage:514LineNo.:16Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 37.5% and Chevron 25%.
<b>SchedulePage:514LineNo.:17Column:a</b>
Owned 100% by Tennessee Gas Pipeline Company; operated by Respondent.
<b>SchedulePage:514LineNo.:18Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 37.5% and Chevron 25%.
<b>SchedulePage:514LineNo.:19Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 50%.
<b>SchedulePage:514LineNo.:20Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 20%.
<b>SchedulePage:514LineNo.:21Column:a</b>
Co-owned by Texas Gas Transmission Corporation 50%.
<b>SchedulePage:514LineNo.:22Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 37.5% and Chevron 25%.
<b>SchedulePage:514LineNo.:23Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 33.3% and Natural Gas Pipeline Company 33.3%.
<b>SchedulePage:514LineNo.:24Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 43.4% and Southern Natural 25.6%.
<b>SchedulePage:514LineNo.:25Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 20%.
<b>SchedulePage:514.1LineNo.:1Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 43.1% and Natural Gas Pipeline Company 26.7%.
<b>SchedulePage:514.1LineNo.:2Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 43.4% and Southern Natural 25.6%.
<b>SchedulePage:514.1LineNo.:3Column:a</b>
Co-owned by Tennessee Gas Pipeline Company 70%.
<b>SchedulePage:514.1LineNo.:4Column:a</b>
Co-owned by Texas Gas Transmission Corporation 50%.
<b>SchedulePage:514.1LineNo.:7Column:a</b>
Co-owned by Southern Natural Gas Company 25%.
<b>SchedulePage:514.1LineNo.:8Column:a</b>
Co-owned by Northern Natural Gas Company 47.3% and Texas Eastern Transmission Corporation 22%.
<b>SchedulePage:514.1LineNo.:9Column:a</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

Co-owned by Southern Natural Gas Company 20.6% and Koch 20%.

**Schedule Page: 514.1 Line No.: 11 Column: a**

Co-owned by Texas Gas Transmission Corporation 50%.

**Schedule Page: 514.1 Line No.: 13 Column: a**

Co-owned by Natural Gas Pipeline Company 42.9%, ANR 16%, and Texas Eastern Transmission Corporation 37.5%.

**Schedule Page: 514.1 Line No.: 14 Column: a**

Co-owned by Natural Gas Pipeline Company 12.8%, Northern Gas Company 18.8%, and Trunkline Gas Company 12.8%.

**Schedule Page: 514.1 Line No.: 15 Column: a**

Co-owned by Tennessee Gas Pipeline Company 16.6%.

**Schedule Page: 514.1 Line No.: 17 Column: a**

Co-owned by Tennessee Gas Pipeline Company 75%.

**Schedule Page: 514.1 Line No.: 19 Column: a**

Co-owned by Texas Eastern Transmission Corporation 50%.

**Schedule Page: 514.1 Line No.: 20 Column: a**

Co-owned by Tennessee Gas Pipeline Company 9.7% and Natural Gas Pipeline Company 83.3%.

**Schedule Page: 514.1 Line No.: 25 Column: a**

Co-owned by CNG Transmission Corporation 63.1%.

**Schedule Page: 514.2 Line No.: 1 Column: a**

Co-owned by Natural Gas Pipeline Company 10%, Northern Natural Gas Company 4%, and CNG Transmission Corporation 40%.

**Schedule Page: 514.2 Line No.: 2 Column: a**

Co-owned by Tennessee Gas Pipeline Company 34%.

**Schedule Page: 514.2 Line No.: 3 Column: a**

Co-owned by Natural Gas Pipeline Company 27.7%, ANR 9.6%, Southern Natural Gas Company 10.8%, Texas Eastern Transmission Corporation 35.7%, and Koch 10.8%.

**Schedule Page: 514.2 Line No.: 4 Column: a**

Co-owned by CNG Transmission Corporation 63.1%.

**Schedule Page: 514.2 Line No.: 5 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 50%.

**Schedule Page: 514.2 Line No.: 6 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 58.3%.

**Schedule Page: 514.2 Line No.: 7 Column: a**

Co-owned by Texas Gas Transmission Corporation 50%.

**Schedule Page: 514.2 Line No.: 8 Column: a**

Co-owned by McMoran 50%.

**Schedule Page: 514.2 Line No.: 9 Column: a**

Co-owned by Natural Gas Pipeline Company 16.7% and Southern Natural Gas Company 25%.

**Schedule Page: 514.2 Line No.: 10 Column: a**

Co-owned by Natural Gas Pipeline Company 56.5%, ANR 15.5%, Southern Natural Gas Company 31.1%, and Koch 6.1%.

**Schedule Page: 514.2 Line No.: 11 Column: a**

Co-owned by Tennessee Gas Pipeline Company 57.2%.

**Schedule Page: 514.2 Line No.: 12 Column: a**

Co-owned by Tennessee Gas Pipeline Company 18.3%, Chevron 43.5%, and Koch 20%.

**Schedule Page: 514.2 Line No.: 14 Column: a**

Co-owned by Texas Gas Transmission Corporation 50%.

**Schedule Page: 514.2 Line No.: 16 Column: a**

Co-owned by Tennessee Gas Pipeline Company 22.8%.

**Schedule Page: 514.2 Line No.: 18 Column: a**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

Co-owned by Tennessee Gas Pipeline Company 27.1%, Northern Natural Gas Company 2.8%, Transcontinental Gas Pipeline Corporation 47.5%, and ANR 6.7%.

**Schedule Page: 514.2 Line No.: 19 Column: a**

Co-owned by Tennessee Gas Pipeline Company 27.1%, Northern Natural Gas Company 2.8%, Transcontinental Gas Pipeline Corporation 47.5%, and ANR 6.7%.

**Schedule Page: 514.2 Line No.: 20 Column: a**

Co-owned by Tennessee Gas Pipeline Company 27.1%, Northern Natural Gas Company 2.8%, Transcontinental Gas Pipeline Corporation 47.5%, and ANR 6.7%.

**Schedule Page: 514.2 Line No.: 21 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 70.2%, and ANR 8.8%.

**Schedule Page: 514.2 Line No.: 22 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 50%.

**Schedule Page: 514.2 Line No.: 23 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 64.7%.

**Schedule Page: 514.2 Line No.: 24 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 50%.

**Schedule Page: 514.2 Line No.: 25 Column: a**

Co-owned by Texas Gas Transmission Corporation 8.3%, Northern Natural Gas Company 36.6%, Transcontinental Gas Pipeline Corporation 39.8%, and ANR 1.9%.

**Schedule Page: 514.3 Line No.: 1 Column: a**

Co-owned by Texas Gas Transmission Corporation 9.8%, Northern Natural Gas Company 39.8%, Transcontinental Gas Pipeline Corporation 38.7%, and ANR 1.4%.

**Schedule Page: 514.3 Line No.: 2 Column: a**

Co-owned by Northern Natural Gas Company 20%, Transcontinental Gas Pipeline Corporation 45.8% and ANR 4.2%.

**Schedule Page: 514.3 Line No.: 3 Column: a**

Co-owned by Northern Natural Gas Company 20%, Transcontinental Gas Pipeline Corporation 45.8% and ANR 4.2%.

**Schedule Page: 514.3 Line No.: 4 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 57.5%.

**Schedule Page: 514.3 Line No.: 5 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 76.8%.

**Schedule Page: 514.3 Line No.: 6 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 79.6%.

**Schedule Page: 514.3 Line No.: 7 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 57.5%.

**Schedule Page: 514.3 Line No.: 8 Column: a**

Co-owned by Transcontinental Gas Pipeline Corporation 50%.

**Schedule Page: 514.3 Line No.: 9 Column: a**

Co-owned by ANR 20%.

**Schedule Page: 514.1 Line No.: 21 Column: a**

Co-owned by Tennessee Gas Pipeline Company 40% and Koch 20%.

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) An <input checked="" type="checkbox"/> Original (2) A <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Transmission System Peak Deliveries

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date: January 8, 2002			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation			
5	Interruptible Transportation			
6	Other (Describe)	2,757,808		2,757,808
6.01				
6.02				
6.03				
6.04				
6.05				
7	TOTAL	2,757,808		2,757,808
8	Volumes of gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe)			
12.01				
12.02				
12.03				
12.04				
12.05				
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe)			
17.01				
17.02				
17.03				
17.04				
17.05				
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: January 7-9, 2002			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation			
24	Interruptible Transportation			
25	Other (Describe)	8,075,225		8,075,225
25.01				
25.02				
25.03				
25.04				
25.05				
26	TOTAL	8,075,225		8,075,225
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			



Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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**Transmission System Peak Deliveries (continued)**

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
31	Other (Describe)			
31.01				
31.02				
31.03				
31.04				
31.05				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe)			
36.01				
36.02				
36.03				
36.04				
36.05				
37	TOTAL			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
FOOTNOTEDATA			

**Schedule Page: 518 Line No.: 6 Column: b**

Single Peak Day Deliveries: January 8	2,757,808 Dth
Mainline	2,284,388 Dth
Onshore	171,564 Dth
Offshore	216,926 Dth
Offsystem-Onshore	84,930 Dth

**Schedule Page: 518 Line No.: 25 Column: b**

Consecutive Three-Day Peak Deliveries: January 7-9	8,075,225 Dth
Mainline	6,651,613 Dth
Onshore	513,365 Dth
Offshore	655,457 Dth
Offsystem-Onshore	254,790 Dth

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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### Auxiliary Peaking Facilities

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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26					
27					
28					
29					
30					

Name of Respondent Columbia Gulf Transmission Company		This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
Gas Account - Natural Gas				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.</p> <p>6. Also indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>7. Also indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>8. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional rows as necessary to report all data, numbered 14.01, 14.02, etc.</p>				
Line No.	Item  (a)	Ref. Page No. (b)	Amount of Dth (c)	
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)			
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	811,051,702	
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Exchanged Gas Received from Others (Account 806)	328		
9	Gas Received as Imbalances (Account 806)	328	3,579,564,442	
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
11	Other Gas Withdrawn from Storage (Explain)			
12	Gas Received from Shippers as Compressor Station Fuel		19,377,653	
13	Gas Received from Shippers as Lost and Unaccounted for		3,845,300	
14	Other Receipts (Specify)			
14.01				
14.02				
14.03				
14.04				
14.05				
14.06				
14.07				
14.08				
14.09				
14.10				
15	Total Receipts (Total of lines 3 thru 14.?)		4,413,839,097	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)			
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Gas Transported for Others (Account 489.2)	305	811,051,702	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301		
21	Deliveries of Contract Storage Gas (Account 489.4)	307		
22	Exchange Gas Delivered to Others (Account 806)	328	3,582,107,936	
23	Gas Delivered as Imbalances (Account 806)	328		
24	Deliveries of Gas to Others for Transportation (Account 858)	332		
25	Other Gas Delivered to Storage (Explain)			
26	Gas Used for Compressor Station Fuel	509	18,409,334	
27	Other Deliveries (Specify)			

Name of Respondent Columbia Gulf Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> Original (2) <input type="checkbox"/> Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec. 31, 2001
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Gas Account-Natural Gas(continued)			
Line No.	Item  (a)	Ref. Page No. (b)	Amount of Dth (c)
27.01			
27.02			
27.03			
27.04			
27.05			
27.06			
27.07			
27.08			
27.09			
27.10			
28	Total Deliveries (Total of lines 17 thru 27.?)		4,411,568,972
29	GAS UNACCOUNTED FOR		
30	Production System Losses		
31	Gathering System Losses		
32	Transmission System Losses		2,270,125
33	Distribution System Losses		
34	Storage System Losses		
35	Other Losses (Specify)		
36	Total Unaccounted For (Total of lines 30 thru 35)		2,270,125
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		4,413,839,097

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2002	Year of Report Dec 31, 2001
Columbia Gulf Transmission Company			
<b>System Maps</b>			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondents since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, references should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of product extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designation of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inch square are desired. If necessary, however, submit larger map to show essential information. Fold the map to a size not larger than this report. Bind the maps to the report.

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