

THIS FILING IS

Item 1: ☐ An Initial (Original)
Submission

OR ☒ Resubmission No. _____

Form 2 Approved
OMB No.1902-0028
(Expires 10/31/2014)

Form 3-Q Approved
OMB No.1902-0205
(Expires 05/31/2014)



FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. 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 these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Columbia Gulf Transmission Company

Year/Period of Report

End of 2011/Q4

INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

I Purpose

FERC Forms 2, 2-A, and 3-Q are designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

II. Who Must Submit

Each natural gas company whose combined gas transported or stored for a fee exceed 50 million dekatherms in each of the previous three years must submit FERC Form 2 and 3-Q.

Each natural gas company not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 dekatherms in each of the previous three calendar years must submit FERC Form 2-A and 3-Q.

Newly established entities must use projected data to determine whether they must file the FERC Form 3-Q and FERC Form 2 or 2-A.

III. What and Where to Submit

- (a) Submit Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.
- (b) The Corporate Officer Certification must be submitted electronically as part of the FERC Form 2 and 3-Q filings.
- (c) Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:

Secretary of the Commission
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the Annual CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with the current standards of reporting which will:

- (i) Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- (ii) be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 158.10-158.12 for specific qualifications.)

Reference	<u>Reference</u> <u>Schedules Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist

(e) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(f) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE, Room 2A, Washington, DC 20426 or by calling (202).502-8371

IV. When to Submit:

FERC Forms 2, 2-A, and 3-Q must be filed by the dates:

- (a) FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)
- (b) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R. § 260.300), and
- (c) FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,623 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 250 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 165 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare all reports in conformity with the Uniform System of Accounts (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions.**
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Footnote and further explain accounts or pages as necessary.
- IX. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- X. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- XI. Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.

DEFINITIONS

- I. Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).
- II. Commission Authorization -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. Dekatherm – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV Respondent – The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW
(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See NGA § 22(a), 15 U.S.C. § 717t-1(a).

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Columbia Gulf Transmission Company		Year/Period of Report End of <u>2011/Q4</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5151 San Felipe, Suite 2500, Houston, Texas 77056			
05 Name of Contact Person William Telzerow		06 Title of Contact Person Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 200 Civic Center Drive, Columbus, OH 43215			
08 Telephone of Contact Person, Including Area Code 614-460-6962		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 09/21/2012	

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name William Telzerow	12 Title Controller
13 Signature /s/William Telzerow	14 Date Signed 09/21/2012

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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		none
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		NA
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		NA

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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)
38	Unamortized Loss and Gain on Recquired Debt	260		NA
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
40	Taxes Accrued, Prepaid, and Charged During Year	262-263		
41	Miscellaneous Current and Accrued Liabilities	268		
42	Other Deferred Credits	269		
43	Accumulated Deferred Income Taxes-Other Property	274-275		
44	Accumulated Deferred Income Taxes-Other	276-277		
45	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data by Rate Schedule	299		
47	Gas Operating Revenues	300-301		
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305		
50	Revenues from Storage Gas of Others	306-307		NA
51	Other Gas Revenues	308		
52	Discounted Rate Services and Negotiated Rate Services	313		
53	Gas Operation and Maintenance Expenses	317-325		
54	Exchange and Imbalance Transactions	328		
55	Gas Used in Utility Operations	331		
56	Transmission and Compression of Gas by Others	332		
57	Other Gas Supply Expenses	334		NA
58	Miscellaneous General Expenses-Gas	335		
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338		
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340		
	COMMON SECTION			
61	Regulatory Commission Expenses	350-351		
62	Employee Pensions and Benefits (Account 926)	352		
63	Distribution of Salaries and Wages	354-355		
64	Charges for Outside Professional and Other Consultative Services	357		
65	Transactions with Associated (Affiliated) Companies	358	09/21/2012	added account detail
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508-509		
67	Gas Storage Projects	512-513		none
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		
70	Auxiliary Peaking Facilities	519		NA
71	Gas Account-Natural Gas	520		
72	Shipper Supplied Gas for the Current Quarter	521		
73	System Map	522		
74	Footnote Reference	551		
75	Footnote Text	552		
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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General Information

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.

Bill Telzerow
Controller
200 Civic Center Drive
Columbus, OH 43215

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.

Delaware
03/03/69

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.

Not applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Primarily transportation of natural gas through interstate pipeline systems located in Kentucky, Louisiana, Mississippi, and Tennessee. Corporate offices are located in Texas. Columbia Gulf also operates co-owned facilities in Texas and Wyoming. Classes of utility service are on page 304.

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?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged:
(2) ☒ No

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 102 Line No.: 1 Column: b

Columbia Energy Group Inc. is a wholly-owned subsidiary of NiSource, Inc. (NiSource), a Delaware corporation.

Schedule Page: 102 Line No.: 2 Column: b

Respondent is a wholly-owned subsidiary of Columbia Energy Group Inc. (CEG).

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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)
1	NA				<i>Not used</i>
2					
3					
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
Important Changes During the Quarter/Year			

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.

- Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- 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.
- 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.
- 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.
- 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 contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

12.

2011 Changes in Officers and Directors:

Christopher A. Helms, Director, President and Chief Executive Officer resigned in August 2011.

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Columbia Gulf Transmission Company			
Important Changes During the Quarter/Year			

Jimmy D. Staton was elected Director, President and Chief Executive Officer in September 2011.

Bruce M. Sedlock was elected Vice President, Tax Services in March 2011.

Claire Burum, Senior Vice President, Business Development & Regulatory Affairs, was named Senior Vice President, Rates & Regulatory Affairs in November 2011.

Victor M. Gaglio, Senior Vice President, Operations & Engineering was named Senior Vice President, Operations in May 2011, then resigned his position in January 2012.

William T. Kilpatrick, Vice President, Columbia Gulf Operations, was named Vice President, Transmission Operations in June 2011. Effective January 2012, he was elected Vice President, Operations.

C. Randal Broussard was elected Senior Vice President, Columbia Gulf Operations in June 2011.

Wendell Wakeham was elected Vice President, Business Development in June 2011.

W. Colin Harper, Senior Vice President, Commercial Operations was named Senior Vice President, Corporate Development in November 2011, then resigned his position in March 2012.

Joseph P. Shields was elected Chief Operating Officer in December 2011.

Richard E. Keyser, Senior Vice President, Engineering, resigned in November 2011.

Stanley Chapman III was elected Senior Vice President, Customer Services & Marketing in December 2011.

Stephen M. Warnick was elected Senior Vice President, Supply & Business Development in November 2011.

James F. Brown, Vice President, HR, Communications and Community Relations, was named Vice President of Human Resources in November 2011.

Stacy Franz, Vice President, Operations & Logistics, resigned in April 2011.

John J. McNamara was elected Vice President in May 2011 and resigned in February 2012.

Charles Moran was elected Vice President, External Affairs & Communications in November 2011.

Mark J. Morris, Vice President, Supply & Origination, resigned in May 2011.

Shi-Lin Yeh, Vice President, Engineering Services retired in April 2011.

Chad J. Zamarin was elected Vice President, Engineering Services in May 2011.

13.None

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Comparative Balance Sheet (Assets and Other Debits)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	1,119,949,956	1,158,881,654
3	Construction Work in Progress (107)	200-201	5,411,812	13,774,873
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	1,125,361,768	1,172,656,527
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		788,922,448	850,595,020
6	Net Utility Plant (Total of line 4 less 5)		336,439,320	322,061,507
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)		336,439,320	322,061,507
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 Owed to System Gas (117.4)	220	0	0
16	OTHER PROPERTY AND INVESTMENTS			
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	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		0	0
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		0	0
33	Special Deposits (132-134)		0	0
34	Working Funds (135)		1,800	1,800
35	Temporary Cash Investments (136)	222-223	0	0
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		11,593,690	9,476,066
38	Other Accounts Receivable (143)		2,410,374	3,741,131
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		68,832	90,000
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		37,170,123	47,755,414
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0

Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		1,596,833	1,531,013	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		25,705,606	12,865,555	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt		23,750,000	0	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		4,608,869	8,478,956	
40	Notes Payable to Associated Companies (233)		0	54,736,416	
41	Accounts Payable to Associated Companies (234)		102,175,087	46,789,378	
42	Customer Deposits (235)		2,039,844	1,805,411	
43	Taxes Accrued (236)	262-263	6,235,331	(961,745)	
44	Interest Accrued (237)		433,638	477,673	
45	Dividends Declared (238)		0	0	
46	Matured Long-Term Debt (239)		0	0	
47	Matured Interest (240)		0	0	
48	Tax Collections Payable (241)		0	0	
49	Miscellaneous Current and Accrued Liabilities (242)	268	13,252,615	30,015,365	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		0	0	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		152,495,384	141,341,454	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		0	0	
58	Accumulated Deferred Investment Tax Credits (255)		130,634	140,114	
59	Deferred Gains from Disposition of Utility Plant (256)		0	0	
60	Other Deferred Credits (253)	269	15,147,670	7,243,986	
61	Other Regulatory Liabilities (254)	278	2,630,864	3,625,754	
62	Unamortized Gain on Reacquired Debt (257)	260	0	0	
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0	
64	Accumulated Deferred Income Taxes - Other Property (282)		91,368,386	80,302,276	
65	Accumulated Deferred Income Taxes - Other (283)		8,693,737	5,184,799	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		117,971,291	96,496,929	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		445,415,251	425,606,263	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Statement of Income

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning 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 a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those 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 appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	135,502,222	113,442,646	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	57,344,459	50,120,439	0	0
5	Maintenance Expenses (402)	317-325	12,339,584	19,912,573	0	0
6	Depreciation Expense (403)	336-338	17,892,147	18,853,204	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	2,032	2,032	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	807,182	976,247	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		1,120,458	0	0	0
13	(Less) Regulatory Credits (407.4)		7,014,046	1,294,319	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	5,491,053	8,120,212	0	0
15	Income Taxes-Federal (409.1)	262-263	1,260,452	8,638,895	0	0
16	Income Taxes-Other (409.1)	262-263	793,855	(727,003)	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	26,888,038	16,845,725	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	12,621,797	20,602,129	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		65,820	61,870	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		104,369,237	100,907,746	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		31,132,985	12,534,900	0	0

Statement of Income(continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		31,132,985	12,534,900	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		1,161,647	271,976	0	0
38	Allowance for Other Funds Used During Construction (419.1)		(24,879)	169,398	0	0
39	Miscellaneous Nonoperating Income (421)		0	0	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		1,136,768	441,374	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	117,887	246,778	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		807,766	6,784	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		48,662	39,349	0	0
49	Other Deductions (426.5)		0	0	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	974,315	292,911	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	0	64,539	0	0
54	Income Taxes-Other (409.2)	262-263	0	10,201	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		9,480	9,480	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		(9,480)	65,260	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		171,933	83,203	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	4,853,129	4,193,383	0	0
68	Other Interest Expense (431)	340	552,216	786,278	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		18,871	137,962	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		5,386,474	4,841,699	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		25,918,444	7,776,404	0	0
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		25,918,444	7,776,404	0	0

Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Statement of Retained Earnings

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 Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		8,698,644	922,240
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		25,918,444	7,776,404
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)		28,000,000	
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		6,617,088	8,698,644
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		6,617,088	8,698,644
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year			

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Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 118 Line No.: 12 Column: c

A dividend of \$28,000,000 was declared out of the surplus earnings of the company, paid on December 21, 2011 to shareholders of record of the corporation's common shares as of December 7, 2011.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Statement of Cash Flows

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	25,918,444	7,776,404
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	17,894,179	18,855,236
5	Amortization of (Specify) (footnote details)	807,182	976,247
6	Deferred Income Taxes (Net)	14,266,241	(3,756,404)
7	Investment Tax Credit Adjustments (Net)	(9,480)	(9,480)
8	Net (Increase) Decrease in Receivables	12,330,208	14,646,232
9	Net (Increase) Decrease in Inventory	(5,821,268)	1,240,313
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	(130,901)	(22,336,263)
12	Net (Increase) Decrease in Other Regulatory Assets	(4,822,757)	720,449
13	Net Increase (Decrease) in Other Regulatory Liabilities	14,654,897	520,349
14	(Less) Allowance for Other Funds Used During Construction	(24,879)	169,398
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	(713,648)	7,808,486
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	74,397,976	26,272,171
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(36,294,353)	(33,424,316)
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	18,871	137,962
27	Other (footnote details):	(1,298,892)	(800,750)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(37,612,116)	(34,363,028)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	11,208	41,927
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
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 Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(37,600,908)	(34,321,101)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other (footnote details):		
57	Net Increase in Short-term Debt (c)	(8,797,068)	8,048,930
58	Other (footnote details):		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	(8,797,068)	8,048,930
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other (footnote details):		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(28,000,000)	
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(36,797,068)	8,048,930
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)		
75			
76	Cash and Cash Equivalents at Beginning of Period	1,800	1,800
77			
78	Cash and Cash Equivalents at End of Period	1,800	1,800

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 5 Column: b

	Year Ended December 31,	
	2011	2010
Amortization	\$ <u>807,182</u>	\$ <u>976,247</u>

Amortization is related to contributions in aid of construction, software and leasehold improvements.

Schedule Page: 120 Line No.: 16 Column: b

	Year Ended December 31,	
	2011	2010
Accretion of Discount on Asset Retirement Obligations	\$ 3,850	\$ -
Decrease in Prepayments	62,497	122,203
Increase in Interest Receivable	-	(32,529)
Decrease (Increase) in Prepaid Property Taxes and Other Current Assets	4,781,693	(566,003)
Increase in Deferred Debits	(10,911,647)	-
Decrease in Pension & OPEB Accumulated Benefit Obligations	(2,820,942)	-
Increase in asset Retirement Obligations	61,970	61,870
Increase in Other Deferred Credits & Other Liabilities	8,108,931	8,222,945
	<u>\$ (713,648)</u>	<u>\$ 7,808,486</u>

Schedule Page: 120 Line No.: 27 Column: b

	Year Ended December 31,	
	2011	2010
Insurance recoveries of Capital Losses	\$ -	\$ 539,965
Capital Costs to Replace Hurricane Damaged Assets		(1,340,715)
Increase on Preliminary Survey & Investigation Costs	(1,298,892)	
	<u>\$ (1,298,892)</u>	<u>\$ (800,750)</u>

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 57 Column: b

	Year Ended December 31,	
	2011	2010
Decrease in Money Pool Borrowing	\$ 45,939,348	\$ 8,048,930
Retirement of short-term debt	(54,736,416)	-
	<u>\$ (8,797,068)</u>	<u>\$ 8,048,930</u>

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

	Balance at December 31,	
	2011	2010
Account 135 - Working Funds	\$ 1,800	\$ 1,800
	<u>\$ 1,800</u>	<u>\$ 1,800</u>

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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. Include 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. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details 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.
10. 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 revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. 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.
12. 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 approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. Nature of Operations and Summary of Significant Accounting Policies

Company Structure

Columbia Gulf Transmission Company (Respondent) is a wholly-owned subsidiary of Columbia Energy Group Inc. (CEG), which is a wholly-owned subsidiary of NiSource, Inc. (NiSource), a Delaware corporation, a holding company whose subsidiaries provide natural gas, electricity and other products and services to customers located within a corridor that runs from the Gulf Coast through the Midwest to New England.

Nature of Operations

Respondent is engaged in the transportation of natural gas through interstate pipeline systems located in Kentucky, Louisiana, Mississippi, Tennessee, Texas, and Wyoming. These services are performed under tariffs and at rates subject to Federal Energy Regulatory Commission (FERC) approval.

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The Respondent uses services provided by NiSource Gas Transmission & Storage Company (NGT&S), a NiSource affiliate, related to employee activities, which includes payroll and employee benefits. The purpose of NGT&S is to act as a service company for the Respondent. As such, NGT&S pays for all of the activities as stated above on the behalf of the Respondent. These activities are billed at cost to the Respondent. There are no mark ups or service fees related to services performed by NGT&S. See Note 10 for pension and other post retirement benefits information.

Accounting for Rate-Regulated Operations

Accounting Standards Codification (ASC) Topic 980, *Regulated Operations*, provides that entities account for and report assets and liabilities consistent with the economic effect of regulatory rate-making procedures if the rates established are designed to recover the costs of providing the regulated service and it is 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 comparative 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, all or a portion of Respondent's regulated operations may no longer meet the criteria for regulatory accounting. 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 was approved by the 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 unable to continue to apply the provisions of regulatory accounting, Respondent would be required to apply the provisions of ASC 980-20 *Discontinuation of Rate-Regulated Accounting*. In management's opinion, Respondent will be subject to regulatory accounting for the foreseeable future.

The accompanying financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in its Uniform System of Accounts and published accounting releases and differ from the accounting principles generally accepted in the United States (GAAP). The attached financial statements differ from GAAP primarily in the classification of accumulated deferred income taxes, regulatory assets and liabilities, cost of removal obligations, and maturities of long-term debt.

Allowance for Uncollectible Accounts

Allowances for uncollectible accounts are established on accounts receivable and for natural gas imbalances due from shippers and operators when collection of the full amount is not probable. Respondent's credit risk exposure in the event of nonpayment by customers is limited to the book value of the receivables. Respondent has not historically experienced recurring credit losses in connection with the receivables. Each customer's activity and credit worthiness is reviewed quarterly, and the allowance for doubtful accounts is based on specific identification and adjusted accordingly. The allowance for uncollectible accounts was \$0.1 million at both December 31, 2011 and 2010.

Use of Estimates

The preparation of financial statements in conformity with the accounting regulations of the Code of Federal Regulations, Title 18, Part 201, of the Uniform System of Accounts, promulgated by the FERC requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and

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expenses during the reporting period. Actual results could differ from those estimates.

Judgments and assumptions are inherent in management's estimates of, for example, the undiscounted future cash flows used to determine recoverability of an asset and the estimate of the fair value of an asset. The use of alternate judgments or assumptions could result in the recognition of different levels of impairment charges in the financial statements. The Respondent's significant estimates and assumptions are used in recording pension and postretirement assets and liabilities, asset retirement obligations, environmental remediation liabilities, realization of deferred income tax assets, litigation-related contingencies, and assessments of impairments.

Revenue Recognition

Revenue is recognized as services are delivered. Revenues are billed to customers monthly at maximum rates established through FERC's cost-based rate-making process or at rates less than those allowed by FERC. Revenues are recorded on the accrual basis and include estimates for transportation provided but not billed.

Respondent provides park and loan services, for which cash is received at inception of the service period and is recorded as deferred revenue and recognized as income over the period the services are provided.

The demand and commodity charges for transportation of gas under long-term agreements are recognized separately. Demand revenues are recognized monthly over the term of the agreement regardless of the volume of natural gas transported. Commodity revenues from both firm and interruptible transportation are recognized in the period transportation services are provided based on volumes of natural gas physically delivered at the agreed upon delivery point.

Asset Retirement Obligations

At the end of useful life of pipelines and gas transmission facilities, the Respondent has a legal obligation to remove surface equipment and components of gas transmission facilities and pipelines from the ground. Respondent accounts for retirement obligations in accordance with ASC Topic 410 *Asset Retirement and Environmental Obligations*. For all expected future asset retirement obligations, an asset and a liability equal to the present value of the asset retirement obligation (ARO) are recorded. The ARO asset is depreciated in a manner consistent with depreciation of the underlying physical asset. Accretion expense related to the asset retirement obligation is recorded using the interest method.

Property, Plant and Equipment and Related Depreciation and Maintenance

Property, plant and equipment (PPE) is stated at cost. The carrying values of these assets are also based on estimates, assumptions, and judgments relative to capital costs, useful lives and salvage values. Gains or losses from the sale or retirement of a non-operating unit are credited or charged to Accumulated Depreciation. Gains or losses related to the sale of an operating unit are recorded in Other Income or Other Income Deductions in the statement of income. Depreciation expense is calculated using FERC specified composite rates.

Respondent charges maintenance and repairs, including the cost of removal of minor items of property, to expense as incurred.

Amortization

The Respondent amortizes leasehold improvements, contributions in aid of construction and development of computer software for internal use. The largest component of this amortization is for software costs which are

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capitalized upon the completion of the preliminary stage of each project in accordance with ASC Topic 350-40 *Internal Use Software*. Once the installed software is ready for its intended use, such capitalized costs are amortized on a straight-line basis, generally over a period of five years. Respondent recognized amortization expense of \$0.8 million and \$1.0 million for the years ended December 31, 2011 and 2010, respectively.

Long-Lived Assets

Evaluation of the carrying value of such assets occurs on a regular basis for events or circumstances which may indicate that the carrying value of such assets may not be recoverable. If an impairment of the carrying value has occurred, the amount of the impairment is recognized in the financial statements by estimating the fair value of the assets and recording a loss for the amount that the carrying value exceeds the estimated fair value. There were no impairments for the periods reflected in these financial statements.

Allowance for Funds Used During Construction (AFUDC)

AFUDC represents the estimated cost of borrowed and equity funds applicable to utility plant in process of construction and are included as a cost of PPE as it constitutes an actual cost of construction under established regulatory practices. The FERC has prescribed a formula to be used in computing separate allowances for borrowed and equity AFUDC. AFUDC is capitalized on all classes of property except organization costs, land, autos, office equipment, tools and other general property purchases. The allowance is applied to construction costs for that period of time between the date of the expenditure incurred after the project is approved by FERC and the date on which such project is placed in service.

Income Taxes

For income tax purposes, Respondent is included in the consolidated federal and multiple state returns filed by NiSource. NiSource and its subsidiaries are parties to an agreement (Tax Allocation Agreement) that provides for the allocation of consolidated tax liabilities. The Tax Allocation Agreement generally provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax. Any net benefit attributable to the parent is reallocated to other members. Under the Tax Allocation Agreement with NiSource and CEG, Respondent remits tax payments to or receives refunds from NiSource.

To the extent certain deferred income taxes of Respondent are recoverable or payable through future rates, regulatory assets and liabilities have been established. Regulatory assets for income taxes are primarily attributable to property related items and the cumulative net amount of other income tax timing differences for which deferred taxes had not been provided in the past, when regulators did not recognize such taxes as costs in the rate-making process. Regulatory liabilities for income taxes are primarily attributable to Respondent's obligation to refund to ratepayers deferred income taxes provided at rates higher than the current federal income tax rate. In addition, unamortized deferred investment tax credits are amortized over the regulatory life of the assets in rates.

Tracked Costs

The Respondent has a "tracker", which is a regulatory mechanism allowing the Respondent's rates to fluctuate in response to changes in operating costs or conditions, as they occur. The tracker involves a rate adjustment that is filed annually with the FERC and subject to regulatory review before it goes into effect. The tracker allows the Respondent to adjust its tariff to facilitate the timely recovery of its costs incurred for gas used in compression (fuel) and gas that is lost and unaccounted for (LAUF). This mechanism authorizes the Respondent to recover all or a portion of these costs not already included in base rates, through a retainage rate, thereby passing along these expenses without filing for a new rate case. The Respondent is obligated to deliver thermally equivalent quantities to

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its customers from those received, less applicable retainage for fuel and LAUF.

Gas Imbalances

In the course of providing transportation services to customers, the Respondent may receive quantities of gas from shippers that differ from the quantities delivered on behalf of those shippers, resulting in gas transportation imbalances. These imbalances are settled in cash, based on market prices, as specified by tariff. Settlement of imbalances requires agreement between the pipelines and shippers as to allocations of volumes to specific transportation contracts and the timing of delivery of gas. The Respondent's tariff requires an annual reporting by September 1 detailing the activity and showing the Cash Pool Determination calculation. Credits must be issued to the customers by September 30 if the Cash Pool Determination is in a liability position and greater than \$250,000. If the Cash Pool Determination is less than \$250,000 or in an asset position, such amount would carry forward and be included in next years filing. Unsettled balances reflected in regulatory liabilities were less than \$0.1 million and \$2.1 million at December 31, 2011 and 2010, respectively.

Respondent records a receivable or payable for its respective cumulative gas imbalances not settled, and for any gas borrowed or lent under balancing agreements. Gas imbalance receivables were \$16.4 million and \$23.5 million at December 31, 2011 and 2010, respectively, and gas imbalance liabilities were \$8.8 million and \$6.4 million at December 31, 2011 and 2010, respectively. The Respondent values gas imbalances using an appropriate spot rate.

Inventory

Materials and supplies and compressor spare parts are maintained for use in the utility business for construction, operation, and maintenance purposes. The inventory is valued using the weighted-average cost method. In the event that Respondent determines that the elements of the inventory become obsolete, an appropriate reserve will be established. Respondent's comparative balance sheet reflected no reserves at December 31, 2011 or 2010.

Pensions and Postretirement Benefits

The Respondent is a participant in NiSource defined benefit plans for both pensions and other postretirement benefits. NiSource uses a qualified third party actuary to calculate pension and postretirement benefits other than pensions (PBOP) net obligations and annual expense related to the plans. These calculations require a significant degree of judgment regarding the discount rates to be used in bringing the liabilities to present value, long-term returns on plan assets and employee longevity, among other assumptions. NiSource is required to maintain certain minimum funding levels for its pension plan. Contributions made to the plan are allocated to the Respondent on a consistent and rational method. These contributions are reflected as pension expense as dictated by regulatory order. The difference between the pension expense recorded and the actuarially-determined expense is recorded as a regulatory asset. The amount of PBOP expense is limited to the amounts authorized in the Respondent's rates. The difference between the amount recorded in expense and the actuarially-determined expense is reflected in regulatory assets. The Respondent funded \$9.6 million in pension cost in 2011 and \$3.8 million in 2010. Through rates, Respondent recovered \$0.5 million and \$0.4 million of PBOP benefit costs for 2011 and 2010, respectively.

For actuarially-determined obligation, plan expense, plan asset and other details related to the Respondent's participation in NiSource's pensions and other postretirement benefits, see Note 10, *Pension and Other Postretirement Benefits*.

Estimated Rate Refunds

Respondent collects revenues subject to refund pending final determination in rate proceedings. In connection with

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such revenues, estimated rate refund liabilities are recorded that reflect management's judgment of the ultimate outcomes of the proceedings. See Note 3, *Regulatory Matters*, for details of the rate refund pursuant to the 2011 rate case.

2. Accounting Pronouncements

Recently Adopted Accounting Pronouncements

Fair Value Measurements and Disclosures. In January 2010, the FASB issued authoritative guidance that amends the disclosures about transfers into and out of Levels 1 and 2 and requires separate disclosures about purchases, sales, issuances, and settlements relating to Level 3 measurements. This guidance also clarifies existing fair value disclosures about the level of disaggregation and about inputs and valuation techniques used to measure fair value. This guidance is effective for the first reporting period, including interim periods, beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which is effective for fiscal years beginning after December 15, 2010. Early adoption is permitted. Respondent adopted the guidance on January 1, 2010 with the exception of the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis. The guidance pertaining to the gross presentation of Level 3 activity was adopted on January 1, 2011 and the impact of adoption was not material.

3. Regulatory Matters

On October 28, 2010, Respondent filed a rate case with the FERC, proposing a rate increase and tariff changes. Among other things, the filing proposed a revenue increase of approximately \$50 million to cover increases in the cost of services, which included adjustments for operation and maintenance expenses, capital investments, adjustments to depreciation rates and expense, rate of return, and increased federal, state and local taxes. On November 30, 2010, the FERC issued an Order allowing new rates to become effective by May 2011, subject to refund. Respondent placed new rates into effect, subject to refund, on May 1, 2011. Respondent and the active parties to the case negotiated a settlement, which was filed with the FERC on September 9, 2011. On September 30, 2011, the Chief Judge severed the issues relating to a contesting party for separate hearing and decision. On October 4, 2011, the Presiding Administrative Law Judge certified the settlement agreement as uncontested to the FERC with severance of the contesting party from the settlement. On November 1, 2011, Respondent began billing interim rates to customers. On December 1, 2011, the FERC issued an Order approving the settlement without change. The key elements of the settlement, which was a "black box agreement", include: (1) increased base rate to \$0.1520 per Dth and (2) establishing a postage stamp rate design. No protests to the Order were filed and therefore, pursuant to the Settlement, the order became final on January 1, 2012 which made the settlement effective on February 1, 2012. On February 2, 2012, the Presiding Administrative Law Judge issued an initial decision granting a joint motion terminating the remaining litigation with the contesting party and allowing it to become a settling party. Refunds of \$16.1 million were issued in March 2012.

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4. Property, Plant and Equipment (PPE) and Related Depreciation and Maintenance

PPE includes materials, payroll and related costs such as taxes, pensions and other employee benefits, general and administrative costs and AFUDC. Respondent's PPE was comprised of the following:

<i>(in thousands)</i>	Balance at December 31,	
	2011	2010
Onshore		
Pipelines and other transmission assets	\$ 729,149	\$ 717,697
Facilities, structures and other	346,184	331,776
Offshore		
Pipelines and other transmission assets	12,367	45,448
Facilities, structures and other	2,810	10,136
Construction work in progress	5,412	13,775
Other	29,440	53,825
Total property, plant, and equipment	1,125,362	1,172,657
Less: Accumulated depreciation and amortization	788,923	850,595
Total property, plant, and equipment	\$ 336,439	\$ 322,062

During 2011, various fully depreciated software and offshore pipeline assets were retired.

The table below lists the applicable annual depreciation rates and expense amounts.

	Year Ended December 31,	
	2011	2010
Depreciation Rates		
Offshore assets	1.00%	1.00%
Onshore assets	1.54%	1.70%
Onshore/Offsystem	1.73%	1.00%
Other	2.0-25.0%	2.0-11.4%
<i>(in thousands)</i>		
	2011	2010
Depreciation expense	\$ 17,894	\$ 18,855

Respondent records AFUDC based on composite rates provided by NiSource, Inc., updated in May and November of each year effective for January 1. These rates, as stipulated by FERC, have been calculated using an aggregate of all NiSource regulated subsidiaries, as all of the funding needs of the Respondent are provided through NiSource Finance Corporation (NFC), a wholly-owned subsidiary of NiSource.

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The following table represents AFUDC rates:

	Year Ended December 31,	
	2011	2010
AFUDC Rates		
Borrowed	1.56%	2.59%
Equity	0.00%	3.03%

5. Regulatory Assets and Liabilities

Respondent has designed its rates to recover the costs of providing the regulated service and determined it is probable that such rates can be charged and collected. In the event that regulation significantly changes the opportunity for Respondent to recover its costs in the future, it may no longer meet the criteria for a rate-regulated entity and a write-down of all or a portion of Respondent's existing regulatory assets and liabilities could result. It is management's opinion that Respondent will meet the criteria for a rate-regulated entity for the foreseeable future.

Regulatory assets and liabilities were comprised of the following:

<i>(in thousands)</i>	Balance at December 31,	
	2011	2010
Assets		
Unrecognized pension and other postretirement benefit costs	\$ 17,864	\$ 14,627
Other post-retirement costs ^(a)	10,803	10,681
Other post-employment costs	521	655
FERC annual charge assessment	1,515	1,533
Rate case costs	-	1,965
AFUDC - Equity	420	449
Other noncurrent regulatory assets	27	-
Total regulatory assets	<u>\$ 31,150</u>	<u>\$ 29,910</u>
Liabilities		
Due to customers for net cash out of gas imbalances	\$ -	\$ 2,128
Tax benefits of medical subsidies	37	91
Excess deferred taxes	61	115
Pension-related liabilities	2,533	1,292
Total regulatory liabilities	<u>\$ 2,631</u>	<u>\$ 3,626</u>

^(a) Comprised of certain non-qualified pension costs and certain PBOP tracked costs.

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Respondent has determined that the future recovery of pension and other postretirement plans costs is probable. Respondent recorded amounts that would otherwise have been recorded to accumulated other comprehensive income to regulatory asset accounts. These amounts are adjusted annually as part of the year-end valuation of pension and other postretirement plan assets and liabilities.

Regulatory assets of \$18.5 million at December 31, 2011, are not covered by specific regulatory orders and consequently are not earning a return on investment. Regulatory assets of \$12.7 million are covered by specific regulatory orders and are being recovered as components of cost of service over a remaining life up to 30 years. Although recovery of these amounts is not guaranteed, Respondent believes that these costs meet the requirements for deferral as regulatory assets as defined by the FERC. If Respondent determined that the amounts included as regulatory assets were not recoverable, a charge to income would immediately be required to the extent of the unrecoverable amounts.

Rate case costs were reclassified to Miscellaneous Deferred Debits in 2011 in accordance with the rate case settlement.

6. Long-Term Debt

Respondent's long-term financing requirements are satisfied through borrowings from NFC in the form of unsecured promissory notes. All of the notes below were originated on November 28, 2005, and mature on November 28 in the year indicated and payable in full. The Respondent's long-term debt payable to NFC was as follows:

			Balance at December 31,	
			2011	2010
<i>(in thousands)</i>				
	<u>Interest Rate</u>	<u>Maturity Date</u>		
Note 1	5.28%	2012	\$ 23,750	\$ 23,750
Note 2	5.41%	2015	17,350	17,350
Note 3	5.45%	2016	6,790	6,790
Note 4	5.92%	2025	20,000	20,000
			<u>67,890</u>	<u>67,890</u>
Less Current Portion of Long-Term Debt			(23,750)	-
Total Long-Term Debt			<u>\$ 44,140</u>	<u>\$ 67,890</u>

7. Leases

Respondent leases assets in several areas of its operations. Rent payments were \$2.0 million and \$2.7 million for the years 2011 and 2010, respectively. These rent payments cover use of vehicles, meters, tools, buildings, land, office furniture, and telecommunications and other equipment. A majority of these payment obligations involved lease terms that were month to month.

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Future minimum rental payments required under noncancellable operating leases are as follows:

<i>(in thousands)</i>		
2012	\$	366
2013		335
2014		334
2015		315
2016		125
Thereafter		1,091
	\$	<u>2,566</u>

8. Income Taxes

The components of income tax expense were as follows:

<i>(in thousands)</i>	Year Ended December 31,	
	2011	2010
Current expense (benefit)		
Federal	\$ 1,260	\$ 8,704
State	794	(717)
Total current expense	<u>2,054</u>	<u>7,987</u>
Deferred expense (benefit)		
Federal	12,448	(4,233)
State	1,818	476
Total deferred expense (benefit)	<u>14,266</u>	<u>(3,757)</u>
Investment tax credits	(9)	(9)
Total income tax expense	<u>\$ 16,311</u>	<u>\$ 4,221</u>

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Total income taxes were different from the amount that would be computed by applying the statutory federal income tax rate to book income before income tax. The major reasons for this difference were as follows:

(in thousands)	Year Ended December 31,			
	2011		2010	
	Amounts	Effective Rate	Amounts	Effective Rate
Book income before income taxes	\$ 42,230		\$ 11,997	
Tax expense at statutory Federal income tax rates	\$ 14,780	35.0%	\$ 4,199	35.0%
Increases/(decreases) in taxes resulting from:				
State income taxes, net of federal tax benefits	1,698	4.0%	(156)	(1.3)%
Amortization of deferred investment tax credits	(9)	(0.0)%	(9)	(0.1)%
Other, net	(158)	(0.4)%	187	1.6 %
Income tax expense	\$ 16,311	38.6 %	\$ 4,221	35.2%

The principal components of Respondent's net deferred tax liability were as follows:

(in thousands)	Balance at December 31,	
	2011	2010
Deferred Tax Assets		
Pension and Other Postretirement/Postemployment Benefits	\$ 2,349	\$ 2,257
Other, net	3,668	3,491
Net deferred tax assets	\$ 6,017	\$ 5,748
Deferred Tax Liabilities		
Accelerated depreciation and other property differences	\$ 91,368	\$ 80,302
Pension and Other Postretirement/Postemployment Benefits	4,004	1,617
Other, net	4,690	3,568
Net deferred tax liabilities	\$ 100,062	\$ 85,487

The Respondent records deferred income tax liabilities for prior year returns based on taxes paid or received. The Respondent does not reflect amended return claims or IRS assessed deficiencies in deferred taxes until amounts are received or paid. This practice results in accumulated deferred income tax accounts reflecting an accurate measurement of the cash available to the Respondent as a result of temporary differences.

Because NiSource is part of the IRS's Large and Mid-Size Business program, each year's federal income tax return is typically audited by the IRS. As of December 31, 2011, tax years through 2007 have been audited and are effectively closed to further assessment. The audit of years 2008 and 2009 began in June, 2011. The audit of 2010

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began in March 2012.

The statute of limitations in each of the state jurisdictions in which NiSource operates remains open until the years are settled for federal income tax purposes, at which time amended state income tax returns reflecting all federal income tax adjustments are filed. There are no state income tax audits in progress.

9. 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 fair value:

Participation in NiSource Money Pool – Financing to meet current operating needs is obtained from NFC through an intercompany Money Pool from which Respondent can borrow funds or invest excess funds. NFC invests any excess funds in the open market. At December 31, 2011 and December 31, 2010, Respondent was in a net borrowing position of \$72.2 million and \$26.3 million, respectively, with NFC.

Long-Term Debt – Respondent's long-term financing requirements are satisfied through borrowings from NFC. Long-term debt at December 31, 2011 and 2010 was \$67.9 million payable to NFC. The estimated fair values of long-term debt at December 31, 2011 and 2010 are reflected in the table below:

<i>(in thousands)</i>			
	Balance at December 31,		
	2011		2010
Long-term debt to payable to NFC			
Carrying Value	\$	67,890	\$ 67,890
Fair Value		72,872	77,577

Short-Term Debt - At December 31, 2010, Respondent had a short-term note payable to NFC of \$54.7 million at the composite interest rate of 0.8%. This note payable was paid off with funds from the NiSource Money Pool in April 2011.

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

10. Pension and Other Postretirement Benefits

NiSource provides defined contribution plans and noncontributory defined benefit retirement plans that cover employees of the Respondent. Benefits under the defined benefit retirement plans reflect the employees' compensation, years of service and age at retirement. Additionally, NiSource provides health care and life insurance benefits for certain retired employees of the Respondent. The majority of employees may become eligible for these benefits if they reach retirement age while working for the Respondent. The expected cost of such benefits is measured by a third-party actuary and accrued during the employees' years of service. The Respondent's current rates include postretirement benefit costs. Cash contributions are remitted to grantor trusts.

The Respondent is a participant in the consolidated NiSource defined benefit retirement plans (the Plans), and, therefore, the Respondent is allocated a ratable portion of NiSource's grantor trusts for the Plans in which its

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employees and retirees participate. As a result, the Respondent does not account for or provide financial statement disclosure for the Plans under multiemployer provisions of GAAP.

Pension and Other Postretirement Benefit Plans' Asset Management. NiSource employs a total return investment approach whereby a mix of equities and fixed income investments are used to maximize the long-term return of plan assets for a prudent level of risk. Risk tolerance is established through careful consideration of plan liabilities, plan funded status, and asset class volatility. The investment portfolio contains a diversified blend of equity and fixed income investments. Furthermore, equity investments are diversified across U.S. and non-U.S. stocks, as well as growth, value, small and large capitalizations. Other assets such as private equity and hedge funds are used judiciously to enhance long-term returns while improving portfolio diversification. Derivatives may be used to gain market exposure in an efficient and timely manner; however, derivatives may not be used to leverage the portfolio beyond the market value of the underlying assets. Investment risk is measured and monitored on an ongoing basis through quarterly investment portfolio reviews, annual liability measurements, and periodic asset/liability studies.

NiSource utilizes a building block approach with proper consideration of diversification and rebalancing in determining the long-term rate of return for plan assets. Historical markets are studied and long-term historical relationships between equities and fixed income are analyzed to ensure that they are consistent with the widely accepted capital market principle that assets with higher volatility generate greater return over the long run. Current market factors such as inflation and interest rates are evaluated before long-term capital market assumptions are determined. Comparisons are conducted to peer data, and historical returns are reviewed for reasonableness.

The most important component of an investment strategy is the portfolio asset mix, or the allocation between the various classes of securities available to the pension plan for investment purposes. The asset mix and acceptable minimum and maximum ranges established represents a long-term view and are as follows:

Respondent's Asset Mix Policy of Funds:

Asset Category	Defined Benefit Pension Plan		Postretirement Welfare Plan	
	Minimum	Maximum	Minimum	Maximum
Domestic Equities	25%	45%	35%	55%
International Equities	15%	25%	15%	25%
Fixed Income	15%	45%	20%	50%
Real Estate/Alternative Investments	5%	20%	0%	0%
Short-term Investments	0%	10%	0%	10%

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Pension Plan and Postretirement Plan Asset Mix allocated to the Respondent at December 31, 2011 and 2010:

December 31, 2011 (in millions)	Defined Benefit Plan Assets		Postretirement Welfare Plan Assets	
Asset Class	Asset Value	% of Total Assets	Asset Value	% of Total Assets
Domestic Equities	\$ 14.7	37.9%	\$ 2.5	44.6%
International Equities	7.9	20.4%	1.0	17.9%
Fixed Income	11.5	29.6%	2.0	35.7%
Real Estate/Alternative Investments	4.1	10.6%	-	0.0%
Cash/Other	0.6	1.5%	0.1	1.8%
	<u>\$ 38.8</u>	<u>100%</u>	<u>\$ 5.6</u>	<u>100.0%</u>

December 31, 2010 (in millions)	Defined Benefit Plan Assets		Postretirement Welfare Plan Assets	
Asset Class	Asset Value	% of Total Assets	Asset Value	% of Total Assets
Domestic Equities	\$ 13.1	38.6%	\$ 2.5	47.2%
International Equities	7.4	21.8%	1.1	20.8%
Fixed Income	9.7	28.6%	1.7	32.0%
Real Estate/Alternative Investments	3.6	10.6%	-	0.0%
Cash/Other	0.1	0.4%	-	0.0%
	<u>\$ 33.9</u>	<u>100.0%</u>	<u>\$ 5.3</u>	<u>100.0%</u>

The categorization of investments into the asset classes in the table above is based on definitions established by the NiSource Benefits Committee. Alternative investments consist primarily of private equity and hedge fund investments. As of December 31, 2011, defined benefit pension assets of \$12.5 million and other postretirement benefit assets of \$0.4 million included in international equities, domestic equities or fixed income asset classes in the table above would be considered alternative investments, as that term is defined by the American Institute of Certified Public Accountants (AICPA), in addition to those investments in the alternative investments asset class. As of December 31, 2010, defined benefit pension assets of \$9.9 million and other postretirement benefit assets of \$0.3 million included in international equities or fixed income asset classes in the table above would be considered alternative investments. Alternative investments are defined in the AICPA practice aid on audit considerations for alternative investments as investments not listed on national exchanges or over-the-counter markets, or for which quoted market prices are not available from sources such as financial publications or the exchanges.

Alternative investment values are based on estimates developed by external investment managers and subject to a review process performed by NiSource management. In making such valuation determinations, the investment managers consider factors that may include the cost of the investment, developments since the acquisition of the investment, comparisons to similar publicly traded investments, subsequent purchases of the same investment by other investors, the current financial position and operating results of the issuer and such other factors as may be deemed relevant. A range of possible values exist for these securities, and therefore, the estimated values may differ

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from the values that would have been recorded had a ready market for these securities existed.

Fair Value Measurements. The following table sets forth, by level within the fair value hierarchy, the Respondent's allocation within the Master Trust and PBOP investment assets at fair value as of December 31, 2011 and 2010. Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Respondent's allocation within the total Master Trust investment assets at fair value classified within Level 3 were \$6.0 million and \$5.6 million as of December 31, 2011 and 2010, respectively. Such amounts were approximately 14% of the Respondent's allocation within the Master Trust's total investments as reported on the statement of net assets available for benefits at fair value as of December 31, 2011 and 2010.

Investments with maturities of three months or less when purchased are considered cash equivalents and are normally included in the fair value measurements hierarchy as Level 1. Equity securities, mutual funds, and U.S treasuries whose prices are obtained from quoted prices in active markets are also classified as Level 1. In cases where equity securities are not actively traded, they are reflected as Level 2 or Level 3 depending on the specific security and how active the market is for the respective security. The fair values of most fixed income securities are based on evaluated prices that reflect observable market information, such as actual trade information of similar securities, adjusted for observable differences and are generally categorized as Level 2. Commingled funds are maintained by investment companies that hold certain investments in accordance with a stated set of fund objectives, and the values of the majority of these commingled funds are not publicly quoted and must trade through a broker. Commingled funds that hold underlying investments that have prices which are derived from the quoted prices in active markets are classified as Level 2. Commingled funds that hold underlying investments that have prices which are not derived from the quoted prices in active markets are classified as Level 3. These investments are often valued by investment managers on a periodic basis using pricing models that use market, income, and cost valuation methods. In addition, the Respondent's investment in hedge funds, private equity partnerships, and real estate assets are also valued by investment managers on a periodic basis using pricing models that use market, income, and cost valuation methods and are classified as Level 3.

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Fair Value Measurements at December 31, 2011:

The following tables reflect the Respondent's allocation of pension and other postretirement benefit amounts.

Fair Value Measurements (in millions)	December 31, 2011	Quoted Prices Assets (Level 1)	Significant Inputs (Level 2)	Significant Inputs (Level 3)
Pension plan assets:				
Cash	\$ 0.2	\$ 0.2	\$ -	\$ -
Equity securities				
U.S. equities	11.7	11.7	-	-
International equities	2.7	2.7	-	-
Fixed income securities				
Government	2.5	1.7	0.8	-
Corporate	1.9	-	1.9	-
Mortgages/Asset backed securities	2.2	-	2.2	-
Other fixed income	-	-	-	-
Commingled funds				
Short-term money markets	1.2	-	1.2	-
U.S. equities	2.3	-	2.3	-
International equities	5.2	-	5.2	-
Fixed income	5.0	-	3.0	2.0
Hedge fund of funds				
Multi-strategy (a)	0.9	-	-	0.9
Equities-market neutral (b)	0.6	-	-	0.6
Private equity limited partnerships				
U.S. multi-strategy (c)	1.1	-	-	1.1
International multi-strategy (d)	0.8	-	-	0.8
Distressed opportunities	0.2	-	-	0.2
Real estate	0.4	-	-	0.4
Pension plan assets subtotal	38.9	16.3	16.6	6.0
Other postretirement benefit plan assets				
Commingled funds				
Short-term money markets	-	-	-	-
U.S. equities	0.4	-	0.4	-
Mutual funds				
U.S. equities	2.2	2.2	-	-
International equities	1.0	1.0	-	-
Fixed income	2.0	2.0	-	-
Other postretirement benefit plan assets subtotal	5.6	5.2	0.4	-
Due to brokers, net (e)	(0.7)	-	-	-
Accrued investment income/dividends	0.1	-	-	-
Net receivables	0.5	-	-	-
Total pension and other post-retirement benefit plan assets	\$ 44.4	\$ 21.5	\$ 17.0	\$ 6.0

(a) This class includes hedge fund of funds that invest in a diverse portfolio of strategies including relative value, event driven and long/short equities.

(b) This class includes hedge fund of funds that invest in long/short equities, which in total maintain a relatively net market neutral

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position.

(c) This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, venture capital, growth capital, special situations and secondary markets, primarily inside the United States.

(d) This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, venture capital, growth capital, special situations and secondary markets, primarily outside the United States.

(e) This category represents pending trades with brokers.

	Balance at January 1, 2011	Total gains or losses (unrealized /realized)	Purchases	(Sales)	Transfers into/(out of) level 3	Balance at December 31, 2011
Commingled funds						
Fixed income	\$ 2.0	\$ -	\$ -	\$ -	\$ -	\$ 2.0
Hedge fund of funds						
Multi-strategy	0.9	-	-	-	-	0.9
Equities-market neutral	0.6	-	-	-	-	0.6
Private equity limited partnerships						
U.S. multi-strategy	1.0	(0.1)	0.3	(0.1)	-	1.1
International multi-strategy	0.6	0.1	0.1	-	-	0.8
Distressed opportunities	0.2	-	-	-	-	0.2
Real estate	0.3	-	0.1	-	-	0.4
Total	\$ 5.6	\$ -	\$ 0.5	\$ (0.1)	\$ -	\$ 6.0

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Fair Value Measurements at December 31, 2010:

The following tables reflect the Respondent's allocation of pension and other postretirement benefit amounts.

Fair Value Measurements (in millions)	December 31, 2010	Quoted Prices Assets (Level 1)	Significant Inputs (Level 2)	Significant Inputs (Level 3)
Pension plan assets:				
Cash	\$ 0.2	\$ 0.2	\$ -	\$ -
Equity securities				
U.S. equities	11.1	11.1	-	-
International equities	2.5	2.5	-	-
Fixed income securities				
Government	1.5	0.8	0.7	-
Corporate	2.3	-	2.3	-
Mortgages/Asset backed securities	2.0	-	2.0	-
Other fixed income	0.1	-	0.1	-
Commingled funds				
Short-term money markets	0.9	-	0.9	-
U.S. equities	1.2	-	1.2	-
International equities	4.7	-	4.7	-
Fixed income	4.1	-	2.1	2.0
Hedge fund of funds				
Multi-strategy (a)	0.9	-	-	0.9
Equities-market neutral (b)	0.6	-	-	0.6
Private equity limited partnerships		-	-	-
U.S. multi-strategy (c)	1.0	-	-	1.0
International multi-strategy (d)	0.6	-	-	0.6
Distressed opportunities	0.2	-	-	0.2
Real estate	0.3	-	-	0.3
Pension plan assets subtotal	34.2	14.6	14.0	5.6
Other postretirement benefit plan assets				
Commingled funds				
U.S. equities	0.4	-	0.4	-
Mutual funds				
U.S. equities	2.1	2.1	-	-
International equities	1.1	1.1	-	-
Fixed income	1.7	1.7	-	-
Other postretirement benefit plan assets subtotal	5.3	4.9	0.4	-
Due to brokers, net (e)	(0.4)	-	-	-
Accrued investment income/dividends	0.1	-	-	-
Total pension and other post-retirement benefit plan assets	\$ 39.2	\$ 19.5	\$ 14.4	\$ 5.6

(a) This class includes hedge fund of funds that invest in a diverse portfolio of strategies including relative value, event driven and long/short equities.

(b) This class includes hedge fund of funds that invest in long/short equities, which in total maintain a relatively net market neutral position.

(c) This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including

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buy-outs, venture capital, growth capital, special situations and secondary markets, primarily inside the United States.
(d) This class includes limited partnerships/fund of funds that invest in a diverse portfolio of private equity strategies, including buy-outs, venture capital, growth capital, special situations and secondary markets, primarily outside the United States.
(e) This category represents pending trades with brokers.

	Balance at January 1, 2010	Total gains or losses (unrealized/ realized)	Purchases	(Sales)	Transfers into/(out of) level 3	Balance at December 31, 2010
Commingled funds						
Fixed income	1.9	0.2	-	(0.1)	-	2.0
Hedge fund of funds						
Multi-strategy	0.6	0.1	0.2	-	-	0.9
Equities-market neutral	0.6	-	-	-	-	0.6
Private equity limited partnerships						
U.S. multi-strategy	1.0	-	0.2	(0.2)	-	1.0
International multi-strategy	0.5	-	0.1	-	-	0.6
Distressed opportunities	0.1	-	0.1	-	-	0.2
Real estate	0.1	-	0.2	-	-	0.3
Total	\$ 4.8	\$ 0.3	\$ 0.8	\$ (0.3)	\$ -	\$ 5.6

As noted above, the Respondent follows multiple employer accounting under the provisions of accounting principles generally accepted in the United States of America, and, therefore, is allocated a ratable portion of NiSource's grantor trusts for the plans in which its employees and retirees participate. The allocation of the fair value of assets is based upon the ratable share of plan funding and participant benefit payments. Investment activity within the trust occurs at the trust level, and the Respondent is allocated a portion of investment gains and losses based on its percentage of the total NiSource projected benefit obligation. For the year ended December 31, 2011, NiSource had purchases, sales and transfers into (out of) Level 3 assets of \$30.2 million, \$18.2 million and \$0.3 million, respectively. A net gain of \$0.4 was recognized on the sale of Level 3 assets. The Respondent's allocation of the activity in 2011 was 1.9%.

For the year ended December 31, 2010, NiSource had purchases, sales and transfers into (out of) Level 3 assets of \$42.7 million, \$29.2 million and \$(2.2) million, respectively. A net gain of \$15.1 was recognized on the sale of Level 3 assets. The Respondent's allocation of the activity in 2010 was 1.8%.

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Pension and Other Postretirement Benefit Plans' Funded Status and Related Disclosure. The following table provides a reconciliation of the plans' funded status and amounts reflected in the Respondent's Balance Sheets at December 31 based on a December 31 measurement date:

<i>(in millions)</i>	Pension Benefits		Postretirement Welfare Plan	
	2011	2010	2011	2010
Change in projected benefit obligation (a)				
Benefit obligation at beginning of year	\$ 44.9	\$ 41.5	\$ 21.1	\$ 20.9
Service cost	1.1	0.9	0.2	0.2
Interest cost	2.2	2.2	1.1	1.2
Plan participants' contributions	-	-	0.3	0.3
Plan amendments	-	-	-	0.1
Actuarial loss (gain)	(0.1)	3.6	0.3	0.4
Benefits paid	(3.2)	(3.3)	(2.1)	(2.0)
Estimated benefits paid by incurred subsidy	-	-	-	-
Projected benefit obligation at end of year	44.9	44.9	20.9	21.1
Change in plan assets				
Fair value of plan assets at beginning of year	33.9	29.1	5.3	5.0
Actual return on plan assets	(1.5)	4.3	(0.1)	0.4
Employer contributions	9.6	3.8	2.2	1.6
Plan participants' contributions	-	-	0.3	0.3
Benefits paid	(3.2)	(3.3)	(2.1)	(2.0)
Fair value of plan assets at end of year	38.8	33.9	5.6	5.3
Funded status at end of year	\$ (6.1)	\$ (11.0)	\$ (15.3)	\$ (15.8)
Amounts recognized in the balance sheet consist of:				
Noncurrent assets	\$ -	\$ -	\$ -	\$ 0.6
Current liabilities	-	-	(0.1)	(0.5)
Noncurrent liabilities	(6.1)	(11.0)	(15.2)	(15.9)
Net amount recognized at end of year (b)	\$ (6.1)	\$ (11.0)	\$ (15.3)	\$ (15.8)
Amounts recognized as regulatory assets (c)				
Unrecognized transition asset obligation	\$ -	\$ -	\$ -	\$ -
Unrecognized prior service cost	(0.9)	(1.1)	0.4	0.4
Unrecognized actuarial loss	18.7	15.0	(0.3)	(1.0)
Total recognized as regulatory assets	\$ 17.8	\$ 13.9	\$ 0.1	\$ (0.6)

(a) The change in benefit obligation for Pension Benefits represents the change in Projected Benefit Obligation while the change in benefit obligation for Other Postretirement Benefits represents the change in Accumulated Postretirement Benefit Obligation.

(b) The Respondent recognizes in its balance sheets the underfunded and overfunded status of its defined benefit postretirement plans, measured as the difference between the fair value of the plan assets and the benefit obligation.

(c) The Respondent determined that the future recovery of pension and other postretirement benefits costs is probable. The Respondent recorded regulatory assets and liabilities of \$17.9 million and zero, respectively, as of December 31, 2011, and \$14.7 million and \$1.3 million, respectively, as of December 31, 2010 that would otherwise have been recorded to accumulated other comprehensive income.

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A provision of the 2010 Health Care Act requires the elimination, effective January 1, 2011, of lifetime and restrictive annual benefit limits from certain active medical plans. The NiSource Consolidated Flex Medical Plan (the "Consolidated Flex Plan"), a component welfare benefit plan of the NiSource Life and Medical Benefits Program of which the Respondent participates, covered both active and retired employees and capped lifetime benefits to certain retirees. NiSource examined the provisions of the 2010 Health Care Act and determined the enactment of the law in the first quarter of 2010 qualified as a significant event requiring remeasurement of other postretirement benefit obligations and plan assets as of March 31, 2010. Effective September 1, 2010, NiSource amended the Consolidated Flex Plan and established the NiSource Post-65 Retiree Medical Plan (the "Post-65 Retiree Plan") as a separate ERISA plan. In accordance with the amendment of the Consolidated Flex Plan and the establishment of the Post-65 Retiree Plan, Medicare supplement plan options for NiSource post-age 65 retirees and their eligible post-age 65 dependents are now offered under the Post-65 Retiree Plan, a retiree-only plan, and not under the Consolidated Flex Plan. The Post-65 Retiree Plan is not subject to the provisions of the 2010 Health Care Act requiring elimination of lifetime and restrictive annual benefit limits. The amendment of the Consolidated Flex Plan and the establishment of the Post-65 Retiree Plan required a second remeasurement of other postretirement benefit obligations and plan assets as of September 1, 2010. The effect of the change in the legislation and the plan amendment resulted in an increase to the other postretirement benefit obligation, net of plan assets, of \$1.0 million and corresponding increases to regulatory assets of \$1.0 million for the Respondent. Net periodic postretirement benefit cost for 2010 was also increased by approximately \$0.1 million for the Respondent.

The following table provides the key assumptions that were used to calculate the pension and other postretirement benefits obligations for the Respondent's various plans as of December 31.

	Pension Benefits		Postretirement Welfare Plan	
	2011	2010	2011	2010
Weighted-average assumptions to determine benefit obligation				
Discount Rate	4.60%	5.00%	4.88%	5.29%
Rate of Compensation Increases	4.00%	4.00%	-	-
Health Care Trend Rates				
Trend for Next Year	-	-	7.50%	8.00%
Ultimate Trend	-	-	5.00%	5.00%
Year Ultimate Trend Reached	-	-	2017	2017

The Respondent does not expect to make any pension plan contributions 2012. Contributions of approximately \$1.3 million are expected to be made to postretirement medical and life plans in 2012.

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The following table provides benefits expected to be paid in each of the next five fiscal years, and in the aggregate for the five fiscal years thereafter. The expected benefits are estimated based on the same assumptions used to measure the Respondent's benefit obligation at the end of the year and includes benefits attributable to the estimated future service of employees. The Respondent does not anticipate any material Federal subsidy for the years 2012-2021.

<i>(in millions)</i>	Pension Benefits	Postretirement Welfare Plan
Year(s)		
2012	\$ 3.4	\$ 1.8
2013	3.6	1.7
2014	3.6	1.7
2015	3.4	1.7
2016	5.0	1.6
2017-2021	23.3	8.1

The following table provides the components of the plans' net periodic benefits cost for each of the two years:

<i>(in millions)</i>	Pension Benefits		Postretirement Welfare Plan	
	2011	2010	2011	2010
Components of net periodic benefit cost (income)				
Service cost	\$ 1.1	\$ 0.9	\$ 0.2	\$ 0.2
Interest cost	2.2	2.2	1.1	1.2
Expected return on assets	(3.1)	(2.4)	(0.4)	(0.4)
Amortization of prior service cost	(0.1)	(0.1)	-	0.1
Recognized actuarial loss	0.9	0.8	-	-
Total net periodic benefit cost	\$ 1.0	\$ 1.4	\$ 0.9	\$ 1.1

The actuarially-determined pension benefit cost was \$1.0 million in 2011 and \$1.4 million in 2010. The actuarially-determined other postretirement benefit plan cost was \$0.9 million in 2011 and \$1.1 million in 2010.

The following table provides the key assumptions that were used to calculate the net periodic benefits cost for the Respondent's various plans.

	Pension Benefits		Postretirement Welfare Plan	
	2011	2010	2011	2010
Weighted-average assumptions to determine net periodic benefit cost				
Discount Rate	5.00%	5.54%	5.29%	5.86%
Expected Long-Term Rate of Return on Plan Assets	8.75%	8.75%	8.26%	8.25%
Rate of Compensation Increases	4.00%	4.00%	-	-

The Respondent believes it is appropriate to assume an 8.75% rate of return on pension plan assets for its calculation of 2011 pension benefits cost. This is primarily based on asset mix and historical rates of return.

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Notes to Financial Statements			

The following table provides other changes in plan assets and projected benefit obligations recognized in other comprehensive income or regulatory asset or liability.

<i>(in millions)</i>	Pension Benefits		Other Postretirement Benefits	
	2011	2010	2011	2010
Other changes in plan assets and projected benefit obligations recognized in regulatory assets				
Net prior service cost	\$ -	\$ -	\$ -	\$ 0.1
Net actuarial loss/(gain)	4.7	1.8	0.7	(0.4)
Less: amortization of prior service cost	0.1	0.1	-	(0.1)
Less: amortization of net actuarial gain	(0.9)	(0.8)	-	(0.1)
Total recognized in regulatory assets	\$ 3.9	\$ 1.1	\$ 0.7	\$ (0.5)
Amount recognized in net periodic benefit cost and regulatory assets	\$ 4.9	\$ 2.5	\$ 1.6	\$ 0.6

Based on a December 31 measurement date, the net unrecognized actuarial loss, unrecognized prior service credit, and unrecognized transition obligation that will be amortized into net periodic benefit cost during 2012 for the pension plans are \$1.5 million, \$(0.1) million and zero, respectively, and amounts for other postretirement benefit plans are \$0.1 million, zero and zero, respectively.

11. Asset Retirement Obligation

Respondent's activity relating to the ARO liability was as follows:

<i>(in thousands)</i>	Year Ended December 31,	
	2011	2010
Beginning balance	\$ 1,531	\$ 2,928
Accretion	66	62
Revisions in estimated cash flows	-	(1,459)
Total Liability	\$ 1,597	\$ 1,531

Revisions in estimated cash flows related to assets that were sold, which reduced the estimated retirement obligation.

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Notes to Financial Statements			

12. Associated Company Transactions

Respondent's costs of doing business are reflected in the financial statements for the periods presented. These costs include direct charges and allocations from NiSource subsidiaries for:

- Corporate services, consisting of services by human resources, finance and accounting, legal and senior executives;
- Business services, including payroll, accounts payable and information technology; and pension and other post-retirement benefit costs

Transactions between Respondent and other NiSource subsidiaries have been identified in the financial statements as associated company transactions.

There are various transactions between affiliates of Respondents' holding company which require monies to be exchanged. These include labor and benefits, and other transactions excluding the amounts due to/from the NiSource Money Pool.

NFC administers short-term financing and short-term investment opportunities for NiSource's participating subsidiaries through a Money Pool. Respondent is a participant in the Money Pool for all periods presented in these financial statements. The individual cash accounts maintained by the Respondent are swept into a NiSource corporate account on a daily basis, creating an associated receivable or payable, as appropriate, between NFC and the Respondent.

Excess funds are invested on a short-term basis on behalf of the depositors. Each participant depositing funds in the pool shares in the interest earned on these investments plus interest paid to the pool by borrowers on a basis proportionate to its investment in the pool. Participants may withdraw their investments in the pool at any time with no penalty. Amounts invested in the Money Pool are considered investing activities in the statement of cash flows.

Participants borrowing from the pool pay interest at a rate equivalent to the composite rate on short-term transactions in the pool. Borrowings from the pool are payable on demand and may be prepaid at any time without premium or penalty. Amounts borrowed from the Money Pool are considered financing activities in the statement of cash flows.

Cash and cash equivalents are liquid marketable securities with a maturity date of less than three months. Respondent's comparative balance sheet reflects a minimal amount of cash, as daily transactions move the cash to and from the Money Pool.

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Notes to Financial Statements			

The following schedule summarizes the Respondent's significant associated company transactions and balances:

<i>(in thousands)</i>	Year Ended December 31,	
	2011	2010
Statement of Income Data (income/(expense)):		
Transportation services provided to associated companies	\$ 7,131	\$ 5,367
Services received from NiSource Corporate Services	(11,535)	(11,141)
Total compensation expense from associated companies	(23,620)	(20,719)

<i>(in thousands)</i>	Balance at December 31,	
	2011	2010
Balance Sheet Data (asset/(liability)) :		
Accounts receivable, including exchange gas	\$ 37,170	\$ 47,755
Accounts payable, including exchange gas	(29,980)	(20,533)
Money Pool borrowings	(72,195)	(26,256)
Short-term note payable to NFC	-	(54,736)
Long-term debt with NFC, including current portion	(67,890)	(67,890)
Taxes (payable to) receivable from NiSource	(3,355)	4,010

13. Tracked Costs and Special Surcharges

Respondent's Miscellaneous Deferred Debits includes a Transportation Retainage Adjustment. These tracked costs are included in transportation rates in accordance with Respondent's FERC tariff. Costs represent LAUF and fuel used in operations, primarily compression, and amounts received from customers represent retainage collected. In 2011 and 2010, the Respondent incurred costs of \$51.1 million and \$52.8 million, respectively. In 2011, the Respondent received retainage of \$43.5 million and, in 2010, received \$75.5 million.

14. Supplemental Cash Flow Disclosures

The following represents supplemental cash flow information for the years ended December 31.

<i>(in thousands)</i>	2011	2010
Accrued liabilities included in Utility Plant at December 31	\$ 3,625	\$ 8,269
Interest paid, net of interest capitalized	5,817	4,361
Taxes (refunds) / paid		
Federal	(4,530)	20,576
State	742	918

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Notes to Financial Statements			

Respondent's cash disbursements related to its capital expenditure program were \$35.0 million in 2011 and \$33.4 million in 2010.

15. Major Customers

The Respondent had significant transactions with two major customers. Major customers are defined as customers to which annual sales represent more than ten percent of total Gas Operating Revenues. The loss of a significant portion of operating revenues from these customers would have a material adverse effect on the business of the Respondent. The following table presents revenues for the above-mentioned customers for the years ended December 31, 2011 and 2010:

<i>(in thousands)</i>	Year Ended December 31,	
	2011	2010
Columbia Gas of Ohio	\$ 15,574	\$ 11,525
Washington Gas & Electric	16,210	11,502

16. Legal Proceedings

In the normal course of its business, Respondent has been named as defendant in various legal proceedings. Respondent accrues a liability related to such matters when an obligation becomes probable and can be estimated. In the opinion of management, the ultimate disposition of any asserted claims will not have a material impact on Respondent's financial position, results of operations, or cash flows.

17. 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. It is management's continued intent to address environmental issues in cooperation with 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. As of December 31, 2011 and 2010, the Respondent had no liabilities required to be recorded for such matters.

18. Subsequent Events

The Respondent's management has performed an evaluation of subsequent events through April 18, 2012, which is the date these audited financial statements were issued.

Respondent paid a dividend of \$10.0 million in March 2012 to CEG.

Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Quarter/Year		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,099,286,024		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	20,663,932		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	1,119,949,956		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	5,411,812		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,125,361,768		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	788,922,448		
15	Net Utility Plant (Total of lines 13 and 14)	336,439,320		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	770,811,114		
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	18,111,334		
22	TOTAL In Service (Total of lines 18 thru 21)	788,922,448		
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)	788,922,448		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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		1,099,286,024		
4				
5				
6		20,663,932		
7				
8		1,119,949,956		
9				
10				
11		5,411,812		
12				
13		1,125,361,768		
14		788,922,448		
15		336,439,320		
16				
17				
18		770,811,114		
19				
20				
21		18,111,334		
22		788,922,448		
23				
24				
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32				
33		788,922,448		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
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 statement showing the account distributions of these tentative classifications in columns (c) and (d),

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	40,963,819	376,291
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	40,964,819	376,291
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		1,976
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines	2,354,939	
20	333 Field Compressor Station Equipment	2	
21	334 Field Measuring and Regulating Station Equipment	97,816	(26,286)
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	2,452,757	(24,310)
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	2,452,757	(24,310)
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	2,452,757	(24,310)
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,		
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	520,126	27,001
84	365.2 Rights-of-Way	10,000,875	5,345
85	366 Structures and Improvements	34,610,571	1,928,515
86	367 Mains	763,144,698	12,705,279
87	368 Compressor Station Equipment	251,096,414	15,804,068
88	369 Measuring and Regulating Station Equipment	38,736,531	4,883,714
89	370 Communication Equipment	1,865,325	56,926
90	371 Other Equipment	2,629,390	45,304
91	372 Asset Retirement Costs for Transmission Plant	277,917	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	1,102,881,847	35,456,152
93	DISTRIBUTION PLAN		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements	2,499,587	
113	391 Office Furniture and Equipment	2,602,683	118,615
114	392 Transportation Equipment	31,382	
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	7,205,751	411,304
117	395 Laboratory Equipment	2,021	
118	396 Power Operated Equipment	161,214	21,709
119	397 Communication Equipment		
120	398 Miscellaneous Equipment	79,593	(64,441)
121	Subtotal (Enter Total of lines 111 thru 120)	12,582,231	487,187
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	12,582,231	487,187
125	TOTAL (Accounts 101 and 106)	1,158,881,654	36,295,320
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	1,158,881,654	36,295,320

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts 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 amount submit a supplementary statement 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 such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				1,000
3				
4	24,541,335			16,798,775
5	24,541,335			16,799,775
6				
7				
8				
9				
10				
11				
12				
13				
14				
15	1,976			
16				
17				
18				
19	2,354,939			
20	2			
21	71,530			
22				
23				
24				
25				
26				
27	2,428,447			
28				
29				
30				
31				
32				
33				

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				
38				
39	2,428,447			
40				
41	2,428,447			
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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				
82				
83			37,922	585,049
84	90,531			9,915,689
85	5,324,010			31,215,076
86	34,267,728		(65,742)	741,516,507
87	5,041,911		66,874	261,925,445
88	2,513,255		(69,830)	41,037,160
89	14,694		7,963	1,915,520
90	274,890			2,399,804
91				277,917
92	47,527,019		(22,813)	1,090,788,167
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				2,499,587
113	417,246			2,304,052
114			(7,610)	23,772
115				
116	303,394		4,423	7,318,084
117				2,021
118	9,577		24,274	197,620
119				
120			1,726	16,878
121	730,217		22,813	12,362,014
122				
123				
124	730,217		22,813	12,362,014
125	75,227,018			1,119,949,956
126				
127				
128				
129	75,227,018			1,119,949,956

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 21 Column: c

Credits in column (c) are the result of entries for reversals of tentative distributions of a prior year reported in column (b). Amounts were classified to certain Gas Plant Accounts when placed in Account 106 in a prior year, and moved to corrected Gas Plant Accounts when closed to Account 101 in the current year.

Schedule Page: 204 Line No.: 120 Column: c

Credits in column (c) are the result of entries for reversals of tentative distributions of a prior year reported in column (b). Amounts were classified to certain Gas Plant Accounts when placed in Account 106 in a prior year, and moved to corrected Gas Plant Accounts when closed to Account 101 in the current year.

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	NA		NA	
2				
3				
4				
5				
6				
7				
8				
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42				
43				
44				
45	Total			

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)
1	N/A			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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41				
42				
43				
44				
45	Total			

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Gas Plant Held for Future Use (Account 105)</p> <p>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.</p> <p>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.</p>

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	N/A			
2				
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42				
43				
44				
45	Total			

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	Stanton CS - Upgrade Controls on Unit 106	74,429	1,188,900
2	Line 100 - Replace lines 100, 200, 300, Hampshire TDOT	1,286,022	10,000
3	Mainline Proposed Class Projects for CGT	82,743	6,500,000
4	EL100 - Install 20" HDD Atchafalaya River Crossing	435,450	10,200,000
5	Minor Projects	3,533,168	2,830,743
6			
7			
8			
9			
10			
11			
12			
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45	Total	5,411,812	20,729,643

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	N/A			
2				
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	Total			0

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Non-Traditional Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.

7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).

8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.

9. In column i, report the amount of depreciation expense accrued on the facility during the year.

10. In column j, list any other expenses(including taxes) allocated to the facility.

11. In column k, report the incremental revenues associated with the facility.

12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.

13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1							
2							
3							
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
General Description of Construction Overhead Procedure			

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, general, supervision and engineering personnel are those individuals assigned to or hired specifically for work on construction projects. Their labor, benefits and related employee expenses are charged directly to work orders using various accounting systems.

Because certain personnel incur time related to capital management for the entire program, it is impractical for them to charge their labor and expenses directly to a specific construction work order. A general work order is provided for these personnel to charge their time and expenses. An allocation rate is developed for these charges. The rate is determined by dividing the estimated associated labor and expenses by the expected construction program dollars for the construction expenditures charged to those work orders. All eligible construction projects utilize the same rate for allocation purposes. Any difference between the estimate and actual labor and expenses incurred is allocated to all eligible construction projects at year end. Any expenses incurred related to the capital program for the following calendar year and charged to the general work order are carried over into and allocated to eligible construction projects in the following calendar year.

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 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 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 a construction project after project approval is received from FERC and the date on which such project is placed in service. The rate is established by NiSource for the Respondent, which incorporates a composite capitalization rate for all NiSource's regulated subsidiaries which use centralized funding through NiSource.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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General Description of Construction Overhead Procedure (continued)			
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>1. 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> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>			

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S 324,969,834		
	(2) Short-Term Interest			s
	(3) Long-Term Debt	D 5,890,703,763	54.47	d 6.25
	(4) Preferred Stock	P		p
	(5) Common Equity	C 4,923,239,675	45.53	c 10.95
	(6) Total Capitalization	10,813,943,438	100.00	
	(7) Average Construction Work In Progress Balance	W 324,969,834		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$				
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			1.56	
b. Rate for Other Funds -				

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
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.
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 work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
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.

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	808,749,533	808,749,533		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	17,892,147	17,892,147		
4	(403.1) Depreciation Expense for Asset Retirement Costs	2,032	2,032		
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	17,894,179	17,894,179		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(50,685,683)	(50,685,683)		
13	Cost of Removal	(5,205,253)	(5,205,253)		
14	Salvage (Credit)	(58,338)	(58,338)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(55,832,598)	(55,832,598)		
16	Other Debit or Credit Items (Describe) (footnote details):				
17					
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	770,811,114	770,811,114		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminating and Processing Plant				
27	Transmission	764,382,285	764,382,285		
28	Distribution				
29	General	6,428,829	6,428,829		
30	TOTAL (Total of lines 21 thru 29)	770,811,114	770,811,114		

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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

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.

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.

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).

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								
2	Gas Delivered to Storage								
3	Gas Withdrawn from								
4	Other Debits and Credits					5,071,091			5,071,091
5	Balance at End of Year					5,071,091			5,071,091
6	Dth					1,197,735			1,197,735
7	Amount Per Dth					4.2339			4.2339

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Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 220 Line No.: 4 Column: f

The gas available for sales represents excess retained gas pursuant to a negotiated FTS-1 service agreement under docket number RP11-12-000 and vendor gas imbalance settlements as defined under current tariff provisions valued at the WACOG in accordance with FERC Order No. 581. Sales of gas are at management's discretion.

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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
- (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.
- (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.

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)
1		(b)		
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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)
1	N/A			
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40	TOTAL Cost of Account 123.1 \$			TOTAL

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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)
1				
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
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<div>PREPAYMENTS (ACCOUNT 165)</div>

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	1,025,929
2	Prepaid Rents	11,773
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	55,223
6	TOTAL	1,092,925

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)
(continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

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	N/A						
8							
9							
10							
11							
12							
13							
14							
15	Total						

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	N/A						
17							
18							
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25							
26	Total						

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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 1 Column: a

Authorization of the regulatory asset was granted under FERC Docket Number RP11-1145. Amortization period is May 2011 through April 2018. Amount represents the transition obligation accounted for in accordance with ASC Topic 715 (Compensation – Retirement Benefits).

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

Authorization of the regulatory asset was granted per FERC Order 472, 52 FR 21292, June 5, 1987, as amended by Order 472-B, 52 FR 36022, September 25, 1987. Amortization period is October 2011 through September 2012.

Schedule Page: 232 Line No.: 3 Column: a

Balance represents benefit obligations for former or inactive employees after employment, but before retirement. The respondent anticipates the probable recovery of these costs as part of a future rate case, based upon the accounting treatment in ASC Topic 712 (Post Retirement Benefits Other Than Pensions) and in FERC Docket Number AI93-4-000.

Schedule Page: 232 Line No.: 4 Column: a

Balance represents the difference between cash basis and accrual basis accounting. Recognition of expense is recorded on a cash basis when Retirement Income Plan (RIP) is funded. Accrual basis accounting, as specified under generally accepted accounting principles, is derived from third-party actuarial valuations, which are updated annually. The accounting methodology is in accordance with ASC Topic 715 and is tracking the RIP costs for recovery in a future rate case, based upon historical recovery in past rate cases.

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

Balance represents the difference between cash basis and accrual basis accounting. Recognition of expense is recorded on a cash basis when employees enrolled in the Pension Restoration Plan (PRP) receive payments. Accrual basis accounting, as specified under generally accepted accounting principles, is derived from third-party actuarial valuations, which are updated annually. The accounting methodology is in accordance with ASC Topic 715 and is tracking the PRP costs for recovery in a future rate case, based upon historical recovery in past rate cases.

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

Balance represents the tax gross-up related to deferred taxes recorded for the equity component of AFUDC. This account is amortized from December 1999 through December 2039, to coincide with the estimated useful life of the fixed assets. Authorization of the regulatory asset was granted per the adoption of ASC Topic 740 (Income Taxes) and FERC Docket Number (AI93-5-000).

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

Other Comprehensive Income (OCI) contains other changes to equity that are not recorded in the statement of income. OCI is typically reported as a component of the Respondent's equity and contains pension and post-retirement benefit plan actuarial gains or losses, prior service costs or credits, transition assets or obligations that are not recognized as a component of the net periodic benefit or cost. Future recovery of other post employment benefit costs is probable based upon historical recovery of OPEB costs in past rate cases and FERC Docket Number AI07-1-000. Reflects adoption of ASC Topic 715. The balance represents amounts that would have been recorded in OCI under GAAP but is permitted in regulatory assets or liabilities for regulatory accounting.

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

Other Comprehensive Income (OCI) contains other changes to equity that are not recorded in the statement of income. OCI is typically reported as a component of the Respondent's equity and contains pension and post-retirement benefit plan actuarial gains or losses, prior service costs or credits, transition assets or obligations that are not recognized as a component of the net periodic benefit or cost. Future recovery of pension costs is probable based upon historical recovery of pension costs in past rate cases and FERC Docket Number AI07-1-000. Reflects adoption of ASC Topic 715. The balance represents amounts that would have been recorded in OCI under GAAP but is permitted in regulatory assets or liabilities for regulatory accounting.

Schedule Page: 232 Line No.: 9 Column: a

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Balance represents OPEB expenses incurred that are greater than the OPEB component in rates. FERC Docket RP11-1145 set the amount of OPEB expenses included in rates and per ASC Topic 715 in FERC Docket Number RP97-52 (5), a tracking mechanism was put in place. Per this rate order, management expects to recover the balance in a future rate case.

Schedule Page: 232 Line No.: 10 Column: a

Incurred expenses, primarily consulting and legal, related to the preparation and filing a rate case which is currently in negotiation with customers. Per the CFR18 Part 201, these expenses would qualify under definition number 31, and in the opinion of management, are probable of recovery under existing conditions and circumstances involved in the current rate case.

Schedule Page: 232 Line No.: 11 Column: a

A new regulatory asset was created from tariff changes in August 2009 business for cash settlement of gas imbalances. Docket # RP07174, issued July 31, 2008, 24 FERC ¶ 61,121 requires net gas imbalance positions to be settled in cash and reflected as a regulatory asset or liability. Net imbalance positions to be settled in cash are recorded monthly. Respondent settles imbalances annually in August each year based on balances at the end of May.

1. Report below the details called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$250,000) may be grouped by classes.

FERC FORM NO. 2 (12-96) Page 233

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 2 Column: a

See Note 10 - Pension and Other Postretirement Benefits for funded status.

Schedule Page: 233 Line No.: 4 Column: a

Per regulatory order issued December 1, 2011 approving the settlement (RP11-1435), Article VI, costs associated with prosecuting this case were recorded in account 186 as directed and are being amortized over a five year amortization period effective May 1, 2011.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Accumulated Deferred Income Taxes (Account 190)</p>
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- | |
|--|
| <p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes.</p> <p>2. At Other (Specify), include deferrals relating to other income and deductions.</p> <p>3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.</p> |
|--|

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) (footnote details)	5,520,670	8,633,379	8,190,801
5	Total (Total of lines 2 thru 4)	5,520,670	8,633,379	8,190,801
6	Other (Specify) (footnote details)	227,121	171,973	265,828
7	TOTAL Account 190 (Total of lines 5 thru 6)	5,747,791	8,805,352	8,456,629
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</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	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3							
4				77,472		541,567	5,542,187
5				77,472		541,567	5,542,187
6				203,124		357,460	475,312
7				280,596		899,027	6,017,499
8							
9							
10							
11							

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 4 Column: k

Description	Balance at Beginning Year	Changes During Year		Changes During Year		Adjustments				Balance at End of Year
		Amounts Debited Acct 410.1	Amounts Credited Acct 411.1	Amounts Debited Acct 410.2	Amounts Credited Acct 411.2	Debits		Credits		
						Acct No	Amount	Acct No	Amount	
4.01 Rate Refunds	-	6,925,406	6,925,406	-	-	-	-	-	-	-
4.02 Book Accruals	-	-	-	-	-	-	-	-	-	-
4.03 Reserve for Bad Debts	34,702	8,130	-	-	-	-	-	-	-	26,572
4.04 Vacation Accrual	962,261	64,156	49,026	-	-	-	-	-	-	947,131
4.05 Injuries and Damages	234,906	706,694	-	-	-	-	A/C 283	-	471,788	-
4.06 Restricted Stock	113,178	40,635	10,258	-	-	-	-	-	-	-
4.07 Def Regulatory Liability	79,080	20,569	-	-	-	A/C 254	18,437	A/C 254	8,779	82,801
4.08 Unearned Revenue	-	-	-	-	-	-	-	-	-	48,853
4.09 Employee Benefits	2,447,262	377,276	505,233	-	-	A/C 254	59,035	A/C 254	-	-
4.10 Property Taxes	-	47,295	374	-	-	-	-	A/C 283	14,079	2,530,263
4.11 Thrift Restoration	52,777	16,146	-	-	-	-	-	-	46,921	-
4.12 Pension Restoration	4,585	-	34,638	-	-	-	-	-	-	-
4.13 Special Severance Plans	-	-	548,214	-	-	-	-	-	-	36,631
4.14 Building Lease Writedowns	-	-	-	-	-	-	-	-	-	39,223
4.15 Environmental Costs	-	-	-	-	-	-	-	-	-	-
4.16 State NOL Carryforward	862,451	425,174	61,034	-	-	-	-	-	-	548,214
4.17 Contribution in Aid of Construction	729,468	-	-	-	-	-	-	-	-	-
4.18 R&D Credit Carryforward	-	1,898	56,618	-	-	-	-	-	-	498,311
A/C 190 - Line 4, Other	5,520,670	8,633,379	8,190,801	-	-	-	77,472	-	541,567	729,468
										54,720

Schedule Page: 234 Line No.: 6 Column: k

Description	Balance at Beginning Year	Changes During Year		Changes During Year		Adjustments				Balance at End of Year
		Amounts Debited Acct 410.1	Amounts Credited Acct 411.1	Amounts Debited Acct 410.2	Amounts Credited Acct 411.2	Debits		Credits		
						Acct No	Amount	Acct No	Amount	
6.01 Interest on SIT Liabilities	-	154,336	-	-	-	-	A/C 190		154,336	-
6.02 Interest Expense on Contingent Taxes	183,462	17,637	179,455	-	-	A/C 190	203,124	A/C 190		345,280
6.03 Charitable Contribution Limitation				-	-		-		203,124	-
	43,659	-	86,373							130,032
A/C 190 - Line 6, Other			265,828	-	-		203,124		357,460	
	227,121	171,973								475,312

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Capital Stock (Accounts 201 and 204)

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.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
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.

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	201 Common Stock	3,000	10.00	
2				
3				
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Capital Stock (Accounts 201 and 204)</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</p> <p>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.</p>
--

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	1,933	19,927				
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved 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	N/A			
2				
3				
4				
5				
6				
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40	Total		0	0

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Other Paid-In Capital (Accounts 208-211)

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.

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(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.

(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.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	209 Reduction in par value of common stock from \$25 per share to	
2	\$10 per share due to recapitalization recorded as of 12/31/94	22,669,265
3	Increase in additional paid in capital due to a reduction in common stock	
4	from 2000 to 1 reverse stock split recorded in 09/97	59,759,583
5	Subtotal - Account 209	82,428,848
6	211 Parent company tax savings	14,938,181
7	Accumulated deferred income tax adjustments	1,098,926
8	Subtotal - Account 211	16,037,107
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40	Total	98,465,955

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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	N/A	
2		
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14		
TOTAL		

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	N/A	
17		
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TOTAL		

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the 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 the 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 of 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 the 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 earmarked.

Refer to pages 256, 258, 260 and 122 for information related to debt.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Long-Term Debt (Accounts 221, 222, 223, and 224)

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.
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.
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.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

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 - N/A			
2	222 Reaquired Debt - N/A			
3	223 Advances from Associated Companies			
4	Promissory Note to NiSource Financial Corp.	11/28/2005	11/28/2012	23,750,000
5	Promissory Note to NiSource Financial Corp.	11/28/2005	11/30/2015	17,350,000
6	Promissory Note to NiSource Financial Corp.	11/28/2005	11/28/2016	6,790,000
7	Promissory Note to NiSource Financial Corp.	11/28/2005	11/28/2025	20,000,000
8	224 Other Long-term Debt - N/A			
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40	TOTAL			67,890,000

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Long-Term Debt (Accounts 221, 222, 223, and 224)

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.
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.
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.
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.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

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	5.280	1,254,000			
5	5.410	938,635			
6	5.450	370,055			
7	5.920	1,184,000			
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39					
40		3,746,690			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

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

Account 430 reflects interest accrued on the 7 year note in the amount of \$1,254,000.

Schedule Page: 256 Line No.: 5 Column: f

Account 430 reflects interest accrued on the 10 year note in the amount of \$938,635.

Schedule Page: 256 Line No.: 6 Column: f

Account 430 reflects interest accrued on the 11 year note in the amount of \$370,055.

Schedule Page: 256 Line No.: 7 Column: f

Account 430 reflects interest accrued on the 20 year note in the amount of \$1,184,000.

Schedule Page: 256 Line No.: 40 Column: f

Year Ended

December 31, 2011

Total interest on Long-term debt	\$ 3,746,690
Interest Expense – Money Pool	898,412
Interest Expense - Short –term debt	<u>208,027</u>
	\$ 4,853,129
	=====

(Account 427 had no activity in 2011)

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	N/A				
2					
3					
4					
5					
6					
7					
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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				
5				
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7				
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired 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 Systems of Accounts.

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

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired 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	N/A					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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Reconciliation of Reported Net Income with Taxable Income for Feder 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 detail as 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)	25,918,444
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	
14	Income Recorded on Books Not Included in Return	
15		(1,485,420)
16		
17		
18	TOTAL	(1,485,420)
19	Deductions on Return Not Charged Against Book Income	
20		(15,769,295)
21		
22		
23		
24		
25		
26	TOTAL	(15,769,295)
27	Federal Tax Net Income	8,159,471
28	Show Computation of Tax:	1,260,452
29		
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

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

Page 261 has been formatted in accordance with Schedule M-3, which will be filed for tax year 2011.

In prior years, Page 261 was formatted in accordance with Schedule M-1.

Income (Loss) Items

Interest Receivable-Contingent Tax	\$ 43,257
AFUDC Equity	24,879
Property Cost of Removal	(1,500,000)
Reverse South GA Amortization	<u>(53,556)</u>

Page 261, Line 15 \$(1,485,420)

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

Page 261 has been formatted in accordance with Schedule M-3, which will be filed for tax year 2011.

In prior years, Page 261 was formatted in accordance with Schedule M-1.

Expense / Deductions Items

Federal Income Tax	\$ 13,699,396
State Income Tax	(188,033)
Other Taxes	(123,140)
Deferred Compensation	236,582
Business Meals	150,000
Fines and Penalties	(747,234)
Retirement Income Plan	3,449,969
Pension/Thrift Restoration	(52,920)
OPEB - Postretirement Benefits	(7,344,644)
Sec 463 Vacation	127,647
Tax Depreciation & Amortization	(33,529,038)
Book Depreciation	18,701,362
Bad Debt	(21,168)
Interest Payable-Contingent Tax	(44,035)
Employee Benefits	(33,267)
Deferred Expenses	(1,514,380)
Injuries and Damages	(1,839,997)
PAC Expenses and 162E Expenses	48,662
Other Permanent Differences	57,575
Severance Accruals	1,427,368
Repairs Deduction	<u>(8,230,000)</u>

Page 261, Line 20 \$(15,769,295)

Schedule Page: 261 Line No.: 28 Column: b

Page 261 has been formatted in accordance with Schedule M-3, which will be filed for tax year 2011.

In prior years, Page 261 was formatted in accordance with Schedule M-1.

Current Year - 2010

Tax on Income at 35%	\$ 3,032,304
	<u>3,032,304</u>

Accrual to Return Adjustments

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Temporary Differences	(475,509)
Permanent Differences	52,300
	<hr/> (423,209)

<u>Other Debits and Credits</u>	
Tax on 2008 Amended Return	<hr/> (1,348,643)

Page 261, Line 28	\$ 1,260,452
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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 - 2008 thru 2011	(4,039,961)	
2	F.I.C.A. 2010		
3	F.I.C.A. 2011		
4	Federal Unemployment - 2011		
5	Foreign Insurer's Tax - 2011		
6	Subtotal	(4,039,961)	
7	Kentucky - Income - 2009 thru 2011	30,136	
8	Kentucky - Property - 2010	47,367	
9	Kentucky - Property - 2011	728,679	
10	Kentucky - Property - 2012		
11	Kentucky - Sales & Use - 2010	1,000	
12	Kentucky - Sales & Use - 2011		
13	Kentucky - State Unemployment - 2011		
14	Subtotal	807,182	
15	Louisiana - Income Tax - 2009 thru 2011	(408,760)	
16	Louisiana - Natural Gas Pipeline - 2010	180,000	
17	Louisiana - Natural Gas Pipeline - 2011		
18	Louisiana - Property - 2010	119,570	
19	Louisiana - Property - 2011		
20	Louisiana - Franchise - 2011		
21	Louisiana - Unemployment - 2011		
22	Louisiana - Oil Spill Contingency Fee 2011		
23	Louisiana - Compressor Fuel 2000-2009		
24	Louisiana - Sales & Use 2010	12,628	
25	Louisiana - Sales & Use 2011		
26	Subtotal	(96,562)	
27	Mississippi - Income Tax - 05-07, & 2009-201	43,407	
28	Mississippi - Property Tax - 2010	1,750,612	
29	Mississippi - Property Tax - 2011		
30	Mississippi - State Unemployment - 2011		
31	Mississippi - Franchise - 2004	25,287	
32	Mississippi - Franchise - 2010	108,183	
33	Mississippi - Franchise - 2011		
34	Mississippi - Sales & Use - 2010	8,631	
35	Mississippi - Sales & Use - 2011		
36	Mississippi - Compressor Fuel - 2010	20,382	
37	Mississippi - Compressor Fuel - 2011		
38	Subtotal	1,956,502	
39	Tennessee - Income Tax - 2009 thru 2011	27,010	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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	Tennessee - Property - 2010	578,735	
2	Tennessee - Property - 2011		
3	Tennessee - Franchise - 2010		
4	Tennessee - Franchise - 2011		
5	Tennessee - Business Tax - 2009		
6	Tennessee - Business Tax - 2010		
7	Tennessee - Business Tax - 2011		
8	Tennessee - Unemployment - 2011		
9	Tennessee - Sales & Use - 2010	23,652	
10	Tennessee - Sales & Use - 2011		
11	Subtotal	629,397	
12	Texas - Property - 2010	16,472	
13	Texas - Property - 2011		
14	Texas - Sales & Use - 2010	172	
15	Texas - Sales & Use - 2011		
16	Texas - Unemployment - 2011		
17	Subtotal	16,644	
18	Virginia - Income Tax - 2011	(235,000)	
19	Subtotal	(235,000)	
20	West Virginia - Sales & Use - 2010	53	
21	West Virginia - Sales & Use - 2011		
22	Subtotal	53	
23	Wyoming - Property - 2011		
24	Subtotal		
25			
26			
27			
28			
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32			
33			
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35			
36			
37			
38			
39			
TOTAL		(961,745)	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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.
11. Report in column (q) the applicable effective state income tax rate.

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	1,260,452	(4,532,372)	1,173,805	2,926,668	
2					
3	1,652,274	1,652,274			
4	21,272	21,272			
5	14,751	14,751			
6	2,948,749	(2,844,075)	1,173,805	2,926,668	
7	311,122	(30,143)	57,313	428,714	
8	(10,191)	37,176			
9	741,022	741,022	(728,679)		
10			752,160	752,160	
11		1,000			
12	49,386	47,527		1,859	
13	5,647	5,647			
14	1,096,986	802,229	80,794	1,182,733	
15	139,180	380,878	83,498	(566,960)	
16	(29,368)	150,632			
17	686,005	506,005		180,000	
18		119,570			
19	2,419,383	2,321,666		97,717	
20	147,951	147,951			
21	688	688			
22					
23	(2,658,420)	(2,658,420)			
24		12,628			
25	73,549	57,389		16,160	
26	778,968	1,038,987	83,498	(273,083)	
27	263,747	386,619	7,030	(72,435)	
28	36,671	1,787,283			
29	1,731,095			1,731,095	
30	6,273	6,273			
31	(8,120)	17,167			
32	(58)	108,125			
33	109,845			109,845	
34		8,631			
35	172,152	160,532		11,620	
36		20,382			
37	138,308	128,579		9,729	
38	2,449,913	2,623,591	7,030	1,789,854	
39	79,806	104,000	15,721	18,537	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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	9,433	588,168			
2	565,682			565,682	
3	5,976	5,976			
4	130,400	130,400			
5	42	42			
6	44	44			
7	44	44			
8	11,628	11,628			
9		23,652			
10	48,133	45,942		2,191	
11	851,188	909,896	15,721	586,410	
12		16,472			
13	18,747			18,747	
14		172			
15	22,368	20,922		1,446	
16	28,430	28,430			
17	69,545	65,996		20,193	
18		(235,000)			
19		(235,000)			
20		53			
21	6,590	4,034		2,556	
22	6,590	4,087		2,556	
23	10,184	10,184			
24	10,184	10,184			
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL	8,212,123	2,375,895	1,360,848	6,235,331	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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		1,260,452		
2				
3		1,362,155		
4		16,368		
5		14,751		
6		2,653,726		
7		311,122		
8		(10,191)		
9		741,022		
10				
11				
12		1,049		
13		4,590		
14		1,047,592		
15		139,180		
16		(29,368)		
17		686,005		
18				
19		2,419,383		
20		147,951		
21		559		
22				
23		(2,658,420)		
24				
25		2,354		
26		707,644		
27		263,747		
28		36,671		
29		1,731,095		
30		5,099		
31		(8,120)		
32		(58)		
33		109,845		
34				
35		4,187		
36				
37		139,256		
38		2,281,722		
39		79,806		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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		9,433		
2		565,682		
3		5,976		
4		130,400		
5		42		
6		44		
7		44		
8		9,452		
9				
10		1,756		
11		802,635		
12				
13		18,747		
14				
15				
16		23,110		
17		41,857		
18				
19				
20				
21				
22				
23		10,184		
24		10,184		
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL		7,545,360		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct 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.
11. Report in column (q) the applicable effective state income tax rate.

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)	State/Local Income Tax Rate (q)
1					
2					
3				290,119	
4				4,904	
5					
6				295,023	
7					1.46
8					
9					
10					
11					
12				48,337	
13				1,057	
14				49,394	
15					2.56
16					
17					
18					
19					
20					
21				129	
22					
23					
24					
25				71,195	
26				71,324	
27					0.82
28					
29					
30				1,174	
31					
32					
33					
34					
35				167,965	
36					
37				(948)	
38				168,191	
39					0.40

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</p> <p align="center">(continued)</p>
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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)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8				2,176	
9					
10				46,377	
11				48,553	
12					
13					
14					
15				22,368	
16				5,320	
17				27,688	
18					0.01
19					
20					
21				6,590	
22				6,590	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL				666,763	

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

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

Accrual to Return - Consolidated Tax Savings	211	(172,201)
2008 Federal Amended Return Adjustment	186	1,348,643
Accrual to Return - Tax Savings on Restricted Stock Dividends	234	(2,637)
		<u>1,173,805</u>

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

2011 F.I.C.A.	VARIOUS	<u>290,119</u>
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Schedule Page: 262 Line No.: 4 Column: p

2011 Federal Unemployment	VARIOUS	<u>4,904</u>
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Schedule Page: 262 Line No.: 7 Column: f

2008 Federal Amended Return Adjustment	186	56,142
UTP Adjustment	143	1,171
		<u>57,313</u>

Schedule Page: 262 Line No.: 9 Column: f

2011 Kentucky property tax accrual deferred in miscellaneous accrued assets	174	<u>(728,679)</u>
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Schedule Page: 262 Line No.: 10 Column: f

2012 Kentucky property tax accrued in 2011 to be expensed in 2012	174	<u>752,160</u>
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Schedule Page: 262 Line No.: 12 Column: p

2011 Kentucky Use Tax Charged	VARIOUS	<u>48,337</u>
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Schedule Page: 262 Line No.: 13 Column: p

2011 Kentucky Unemployment	VARIOUS	<u>1,057</u>
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Schedule Page: 262 Line No.: 15 Column: f

2008 Federal Amended Return Adjustment	186	98,721
UTP Adjustment	143	(15,223)
		<u>83,498</u>

Schedule Page: 262 Line No.: 21 Column: p

2011 Louisiana Unemployment	VARIOUS	<u>129</u>
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Schedule Page: 262 Line No.: 25 Column: p

2011 Louisiana Use Tax Charged	VARIOUS	<u>71,195</u>
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 27 Column: f

Penalties Assessed with 2005-2007 MS Audit Results	426	(5,489)
Interest Assessed with 2005-2007 MS Audit Results	431	(10,830)
2008 Federal Amended Return Adjustment	186	31,828
UTP Adjustment	143	(8,479)
		<u>7,030</u>

Schedule Page: 262 Line No.: 30 Column: p

2011 Mississippi Unemployment	VARIOUS	<u>1,174</u>
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Schedule Page: 262 Line No.: 35 Column: p

2011 Mississippi Use Tax Charged	VARIOUS	<u>167,965</u>
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Schedule Page: 262 Line No.: 37 Column: p

2011 Mississippi Compressor Fuel	VARIOUS	<u>(948)</u>
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Schedule Page: 262 Line No.: 39 Column: f

2011 Tennessee Income Tax - 2008 Federal Amended Return Adjustment	186	15,297
UTP Adjustment	143	424
		<u>15,721</u>

Schedule Page: 262.1 Line No.: 8 Column: p

2011 Tennessee Unemployment	VARIOUS	<u>2,176</u>
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Schedule Page: 262.1 Line No.: 10 Column: p

2011 Tennessee Use Tax Charged	VARIOUS	<u>46,377</u>
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Schedule Page: 262.1 Line No.: 15 Column: p

2011 Texas Use Tax Charged	VARIOUS	<u>22,368</u>
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Schedule Page: 262.1 Line No.: 16 Column: p

2011 Texas Unemployment	VARIOUS	<u>5,320</u>
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Schedule Page: 262.1 Line No.: 21 Column: p

2011 West Virginia Use Tax Charged	VARIOUS	<u>6,590</u>
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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.

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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Accumulated Deferred Income Taxes-Other Property (Account 282)</p>

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. At Other (Specify), 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	80,302,276	11,644,313	568,647
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	80,302,276	11,644,313	568,647
6	Other (Specify) (footnote details)			
7	TOTAL Account 282 (Enter Total of lines 5 thr	80,302,276	11,644,313	568,647
8	Classification of TOTAL			
9	Federal Income Tax	69,121,648	10,055,046	
10	State Income Tax	11,180,628	1,589,267	568,647
11	Local Income Tax			

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

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				57,105		67,023	91,368,024
4							
5				57,105		67,023	91,368,024
6							
7				57,105		67,023	91,368,024
8							
9				38,876		47,129	79,168,441
10				18,229		19,894	12,199,583
11							

Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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. At Other (Specify), include deferrals relating to other income and deductions.					
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 283				
2	Electric				
3	Gas				
4	Other (Define) (footnote details)	5,138,263	6,368,639	3,534,568	
5	Total (Total of lines 2 thru 4)	5,138,263	6,368,639	3,534,568	
6	Other (Specify) (footnote details)	46,536	69,733	61,952	
7	TOTAL Account 283 (Total of lines 5 thru	5,184,799	6,438,372	3,596,520	
8	Classification of TOTAL				
9	Federal Income Tax	4,703,058	5,655,771	3,250,886	
10	State Income Tax	481,741	782,601	345,634	
11	Local Income Tax				

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

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				2,299,108		1,786,358	8,485,084
5				2,299,108		1,786,358	8,485,084
6				154,336			208,653
7				2,453,444		1,786,358	8,693,737
8							
9				2,228,569		1,631,467	7,705,045
10				224,875		154,891	988,692
11							

Name of Respondent	This Report is: (1) <u> </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 4 Column: k

Consolidated Page: 276 Line Item: 1 Column: 1

Description	Balance at Beginning Year	Changes During Year		Changes During Year		Adjustments				Balance at End of Year
		Amounts Debited Acct 410.1	Amounts Credited Acct 411.1	Amounts Debited Acct 410.2	Amounts Credited Acct 411.2	Debits		Credits		
						Acct No	Amount	Acct No	Amount	
4.01 FERC Annual Assessment	441,676	43,143	9,178			A/C 190	64,391	A/C 283	651,968	(111,936)
4.02 Employee Benefits	-	347,244	-	-	-	A/C 190	407,397		-	754,641
4.03 Prepaid Assets	472,236	-	23,904	-	-		-		-	448,332
4.04 Fed Tax Impact of ST Non-Conform Depr	73,888	199,025	651,484	-	-	A/C 283	651,484		-	272,913
4.05 Miscellaneous	-	-	-	-	-		-		-	-
4.06 Def Tax Liability on Regulatory Asset	926,953	-	103,591	-	-	A/C 182	15,137	A/C 182	20,612	817,887
4.07 Other Post Retirement Benefits	139,181	2,768,688	-	-	-		-		-	2,907,869
4.08 Fed Def Benefit on State NOL's	301,858	21,363	148,812	-	-		-		-	174,409
4.09 Pension	1,478,119	938,415	1,325,046	-	-	A/C 283	1,113,778	A/C 283	1,113,778	1,091,488
4.10 Pension Restoration	-	4,179	-	-	-		-		-	4,179
4.11 Other Taxes	24,959	-	2,683	-	-	A/C 190	46,921		-	69,197
4.12 Deferred Expenses	-	1,408,267	354,583	-	-		-		-	1,053,684
4.13 Federal Impact of State Income Taxes	1,279,393	638,315	915,287	-	-		-		-	1,002,421
A/C 283 - Line 4, Other	5,138,263	6,368,639	3,534,568	-	-		2,299,108		1,786,358	8,485,084

Description	Balance at Beginning Year	Changes During Year		Changes During Year		Adjustments				Balance at End of Year
		Amounts	Amounts	Amounts	Amounts	Debits		Credits		
		Debited	Credited	Debited	Credited	Acct No	Amount	Acct No	Amount	
		Acct	Acct	Acct	Acct					
		410.1	411.1	410.2	411.2					
6.01 Interest Income on Contingent Taxes	46,536	69,733	61,952	-	-	A/C 190	154,336		-	208,653
A/C 283 - Line 6, Other	46,536	69,733	61,952	-	-		154,336		-	208,653

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. 4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Federal Taxes	114,458	407.4	53,556			60,902
2	OPEB OCI	1,265,591	926,228		1,265,591		
3	Tax Grossup - Medical Subsidy	91,428	190		54,614		36,814
4	Gas Imbalance Cash Outs	2,127,777	142	2,732,687		604,910	
5	Retirement Income Plan	26,500	182.3			2,506,648	2,533,148
6							
7							
8							
9							
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44							
45	Total	3,625,754		2,786,243	1,320,205	3,111,558	2,630,864

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: a

Amortization period of August 1989 through February 2013. The Respondent was directed to refund the regulatory liability in Paragraph 29 of FASB ASC Topic 740 (Income Taxes) per the Reverse South Georgia Method (Rev. Proc. 88-12) necessitated by the reduction in the federal tax rate.

Schedule Page: 278 Line No.: 2 Column: a

Other Comprehensive Income (OCI) contains other changes to equity that are not recorded in the statement of income. OCI is typically reported as a component of the Respondent's equity and contains pension and post-retirement benefit plan actuarial gains or losses, prior service costs or credits, transition assets or obligations that are not recognized as a component of the net periodic benefit or cost. Future recovery of other post employment benefit costs is probable based upon historical recovery of OPEB costs in past rate cases and FERC Docket Number AI07-1-000. Reflects guidance of ASC Topic 715. The balance represents amounts that would have been recorded in OCI under GAAP but is permitted in regulatory assets or liabilities for regulatory accounting.

Schedule Page: 278 Line No.: 3 Column: a

The regulatory liability is due to the passage of the Medicare Modernization Act of 2003 related to Medicare Part D. Retiree medical expenses have been decreased by a non-taxable subsidy, which amounts to 28 percent of eligible drug costs for each employee or retiree. The federal subsidy on drug cost for Medicare Part D eligible retirees covered by certain NiSource health plans are affected. The employer is permitted to deduct the entire amount of postretirement prescription drug expenditures on tax filings. Respondent is currently receiving a tax grossup for medical expenses in the rate base per Docket RP97-52, and is tracking the effect of this subsidy. Annually, the OPEB medical funding [ASC Topic 715 (Compensation – Retirement Benefits)] valuation as provided by third party actuaries are reviewed and adjusted accordingly. Management intends to include these amounts in a future rate case and therefore, has established this regulatory liability. No amounts have been refunded to customers.

Schedule Page: 278 Line No.: 4 Column: a

A new regulatory liability was created from tariff changes in August 2009 business for cash settlement of gas imbalances. Docket # RP07174, issued July 31, 2008, 24 FERC ¶ 61,121 requires net gas imbalance positions to be settled in cash and reflected as a regulatory asset or liability. Net imbalance positions to be settled in cash are recorded monthly. Respondent settles imbalances annually in August each year based on balances at the end of May.

Schedule Page: 278 Line No.: 5 Column: a

Balance represents the difference between cash basis and accrual basis accounting. Recognition of expense is recorded on a cash basis when the Retirement Income Plan (RIP) is funded. Accrual basis accounting, as specified under generally accepted accounting principles, is derived from third-party actuarial valuations, which are updated annually. The accounting methodology falls under ASC Topic 715 and is tracking the RIP costs for recovery/repayment in a future rate case, based upon historical recovery in past rate cases.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489..3)					
3	FTS-1	60,064,845		110,199	12,402,161	12,512,360
4	FTS-2	16,424,920		28,643	1,130,905	1,159,548
5	ITS-1	3,517,354		6,331	155,950	162,281
6	ITS- 2 Onshore	2,043,472		2,582	108,025	110,607
7	ITS- 2 Offshore	85,053		153	7,485	7,638
8	ITS- 2 Offsystem	1,629,741		2,773	55,842	58,615
9	PAL				120,772	120,772
10						
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	83,765,385		150,681	13,981,140	14,131,821
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
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86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)				42,696	42,696
97	Rents (493-494)				25,022	25,022
98	Other Gas Revenues (495)				52,981	52,981
99	(Less) Provision for Rate Refunds				2,284,271	2,284,271
100	Total Additional Revenues				(2,163,572)	(2,163,572)
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	83,765,385		150,681	11,817,568	11,968,249

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1										
2										
3	68,433,477		78,575	10,749,284	10,827,859	70,858,354		128,063	10,750,763	10,878,826
4	18,515,921		32,568	955,587	988,155	18,350,706		32,006	983,128	1,015,134
5	1,430,635		2,575	110,667	113,242	3,126,546		5,628	135,809	141,437
6	1,378,140		1,587	59,087	60,674	1,393,488		2,196	50,375	52,571
7	59,536		107	5,239	5,346	8,646		16	761	777
8	1,323,422		2,251	45,148	47,399	1,965,832		3,538	70,966	74,504
9				(26,838)	(26,838)				278,313	278,313
10										
11										
12										
13										
14										
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Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	91,141,131		117,663	11,898,174	12,015,837	95,703,572		171,447	12,270,115	12,441,562
64										
65										
66										
67										
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91										
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93										
94										
95										
96				84,462	84,462			88,823		88,823
97				24,166	24,166			24,166		24,166
98				1,821,109	1,821,109			210,426		210,426
99				295,612	295,612			397,349		397,349
100				1,634,125	1,634,125			(73,934)		(73,934)
101	91,141,131		117,663	13,532,299	13,649,962	95,703,572		171,447	12,196,181	12,367,628

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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 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	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities			1,902,527	1,587,982
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:			1,902,527	1,587,982
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			1,902,527	1,587,982

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Gas Operating Revenues</p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</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						
4						
5						
6						
7						
8						
9						
10	145,895,251	110,294,781	147,797,778	111,882,763	1,048,020,333	848,364,987
11						
12						
13						
14						
15	599,053		599,053			
16	319,184	374,725	319,184	374,725		
17						
18	2,224,930	1,185,158	2,224,930	1,185,158		
19	149,038,418	111,854,664	150,940,945	113,442,646		
20	15,438,723		15,438,723			
21	133,599,695	111,854,664	135,502,222	113,442,646		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Revenues from Transporation 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	N/A				
2					
3					
4					
5					
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Empty space for additional information or comments
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)
--

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). 4. Delivered Dth of gas must not be adjusted for discounting.
--

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)
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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			1,456,146	1,241,959
2	Mainline ITS-1			38,552	10,825
3	Subtotal			1,494,698	1,252,784
4	Onshore FTS-2			342,427	248,738
5	Onshore-ITS-2			26,768	39,432
6	Subtotal			369,195	288,170
7	Onshore Offsystem FT				
8	Onshore Offsystem IT			37,688	41,973
9	Subtotal			37,688	41,973
10	Offshore FTS-2				
11	Offshore ITS-2			946	5,055
12	Subtotal			946	5,055
13	PAL				
14	Miscellaneous				
15	Total			1,902,527	1,587,982
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	128,644,303	94,094,648	130,100,449	95,336,608	796,486,197	654,125,329
2	1,457,312	633,907	1,495,864	644,732	20,715,952	5,697,515
3	130,101,615	94,728,555	131,596,313	95,981,340	817,202,149	659,822,844
4	12,385,922	11,563,242	12,728,349	11,811,980	191,176,074	136,526,974
5	925,525	924,087	952,293	963,519	18,786,335	25,832,932
6	13,311,447	12,487,329	13,680,642	12,775,499	209,962,409	162,359,906
7						
8	918,010	1,496,116	955,698	1,538,089	20,349,650	23,006,577
9	918,010	1,496,116	955,698	1,538,089	20,349,650	23,006,577
10		27,084		27,083		312,695
11	44,539	86,241	45,485	91,296	506,125	2,862,965
12	44,539	113,325	45,485	118,379	506,125	3,175,660
13	1,519,640	1,469,456	1,519,640	1,469,456		
14						
15	145,895,251	110,294,781	147,797,778	111,882,763	1,048,020,333	848,364,987
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	N/A				
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Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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<p align="center">Revenues from Storing Gas of Others (Account 489.4)</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)
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Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
Other Gas Revenues (Account 495)					
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.					
Line No.	Description of Transaction (a)				Amount (in dollars) (b)
1	Commissions on Sale or Distribution of Gas of Others				
2	Compensation for Minor or Incidental Services Provided for Others				
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale				
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments				
5	Miscellaneous Royalties				
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495				
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures				
8	Gains on Settlements of Imbalance Receivables and Payables				
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements				
10	Revenues from Shipper Supplied Gas				2,031,244
11	Other revenues (Specify):				
12	Other Revenues - Farm Tap Sales (7 items)				152,796
13	Other Revenues - Miscellaneous (79 items)				40,890
14					
15					
16					
17					
18					
19					
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25					
26					
27					
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30					
31					
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37					
38					
39					
	Total				2,224,930

Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	24,305,154	392,232,015	4,740,390	53,674,917
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.			2,031,243	512,603
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39					
	Total	24,305,154	392,232,015	6,771,633	54,187,520

Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
Gas Operation and Maintenance Expenses					
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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		

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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 Withdrawals 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	8,252,263	(3,495,917)		
92	811 Gas Used for Products Extraction-Credit	0	0		
93	812 Gas Used for Other Utility Operations-Credit	(604,699)	(19,248,205)		
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	7,647,564	(22,744,122)		
95	813 Other Gas Supply Expenses	0	(564,065)		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	(7,647,564)	22,180,057		
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(7,647,564)	22,180,057		
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		

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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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Name of Respondent Columbia Gulf Transmission Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	0	(60,119)		
236	905 Miscellaneous Customer Accounts Expenses	0	0		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	(60,119)		
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	11,097,545	9,147,378		
255	921 Office Supplies and Expenses	886,560	1,983,310		
256	(Less) 922 Administrative Expenses Transferred-Credit	7,977,173	8,610,828		
257	923 Outside Services Employed	21,319,041	22,189,584		
258	924 Property Insurance	1,319,856	1,471,225		
259	925 Injuries and Damages	1,349,329	1,292,839		
260	926 Employee Pensions and Benefits	13,204,849	7,194,597		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	2,328,632	1,790,791		
263	(Less) 929 Duplicate Charges-Credit	0	0		
264	930.1General Advertising Expenses	0	3,275		
265	930.2Miscellaneous General Expenses	111,386	48,425		
266	931 Rents	476,163	1,090,274		
267	TOTAL Operation (Total of lines 254 thru 266)	44,116,188	37,600,870		
268	Maintenance				
269	932 Maintenance of General Plant	0	203		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	44,116,188	37,601,073		
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	69,684,043	70,033,012		

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 317 Line No.: 78 Column: b

The income statement impact related to all fuel tracker activity net to zero. Amounts related to fuel retainage collected and fuel costs (compressor fuel and lost and unaccounted for gas) incurred are recorded in the income statement in selected prescribed general ledger accounts according to the Uniform System of Accounts and adjusted to the balance sheet to reflect an under or over collected balance. Volumetric over- or under-collections of fuel costs for quantities from prior periods are trued-up through either an addition or reduction to the prospective fuel retention rates.

Schedule Page: 317 Line No.: 266 Column: b

The lease related to the Houston office headquarters was renegotiated during 2011. The lease was charged to Columbia Gas Transmission, LLC., an affiliated company. A portion of the rents related to this facility amounting to \$170,743 was charged to account 923 in 2011.

Schedule Page: 317 Line No.: 262 Column: b

The impact of the amortization of rate case expenses on account 928 as of December 31, 2011 totaled \$548,690.

1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others	Gas Received from Others	Gas Delivered to Others	Gas Delivered to Others
		Amount	Dth	Amount	Dth
		(b)	(c)	(d)	(e)
1	Exchange	26,066,043	7,898,801	24,069,797	7,293,878
2	Firm Transportation Service - 1	2,651,037,645	803,344,741	2,650,181,777	803,085,387
3	Firm Transportation Service - 2	655,740,080	198,709,115	655,618,989	198,672,421
4	Interruptible Paper Pools			134,591	40,785
5	Interruptible Transportation Service - 1	69,234,581	20,980,176	69,639,791	21,102,967
6	Interruptible Transportation Service - 2	131,801,548	39,939,863	131,740,168	39,921,263
7	Operational Balancing Agreements	7,660,046	2,321,226	6,086,669	1,844,445
8	Parking And Lending Service	184,639,689	55,951,421	184,645,283	55,953,116
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total	3,726,179,632	1,129,145,343	3,722,117,065	1,127,914,262

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Gas Used in Utility Operations

1. Report below details of credits during the year to Accounts 810, 811, and 812.
2. 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	1,988,956	8,252,263		
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	Auxiliary Fuel Blowdown Purging	854	92,827	345,063		
7	Auxilliary Fuel Blowdown Purging	856	45,574	179,018		
8	Other Expenses	859	284,552	1,140,017		
9	Unaccounted for and Retainage	859	(668,225)	(2,268,797)		
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total		1,743,684	7,647,564		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	NA			
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) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	N/A	
2		
3		
4		
5		
6		
7		
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24		
25	Total	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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.	67,234
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	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	
5	Miscellaneous Items (35)	44,152
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24		
25	Total	111,386

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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 Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant	0			
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas	15,059			
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	17,289,423	2,032		
9	Distribution plant				
10	General plant	587,665			
11	Common plant-gas				
12	TOTAL	17,892,147	2,032		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)
1	569,020		569,020	Intangible plant
2				Production plant, manufactured gas
3			15,059	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			17,291,455	Transmission plant
9				Distribution plant
10	238,162		825,827	General plant
11				Common plant-gas
12	807,182		18,701,361	TOTAL

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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 (footnote details)	1,226	1.00
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)	22,092	1.00
7	Onshore (footnote details)	1,062	1.54
8	General Plant (footnote details)		
9	General Onshore - Lab Equipment	2	3.85
10	General Onshore - Misc Equipment	48	10.00
11	General Onshore - Office Furniture & Power Oper Eq	1,572	8.33
12	General Onshore - Tools & Garage Equip	7,287	4.35
13	General Onshore - Computers	1,061	25.00
14	General Offshore	2	2.00
15	Transmission Onshore/Offsystem	12,063	1.73

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 1 Column: b

Plant amounts are averages of depreciable balances as of 12/31/2010 and 12/31/2011. Depreciation rates shown are the rates as of 12/31/2011 per Dockets RP11-1435 & RP11-24. These rates were effective in May 2011.

Schedule Page: 337 Line No.: 12 Column: f

Annual Depreciation (Amortization Method)

<u>Annual Provision</u>	<u>Nature of Provision</u>	<u>Related Plant Items</u>
569,020	Computer Software - Amortized over the projected benefit term	Misc. Intangible Plant - Computer Software
238,162	Improvements to Leased Property Amortized over the projected benefit term of the life of the leases	General Plant - Improvements to Leased Property
807,182		

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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.

(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Donations - Account 426.1	117,887
2	Penalties - Account 426.3	807,766
3	Civic/Political Expenditures - Account 426.4	48,662
4	NiSource Finance Corp. - Interest on Long and Short-term Debt- Account 430	4,853,129
5	Other - Account 431	552,216
6		
7		
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9		
10	Total	6,379,660
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 340 Line No.: 4 Column: b

Account 430 – Promissory Note Interest:

Promissory Notes (7yr)	5.28%	1,254,000	Principal	\$1,254,000	2011 Interest
Promissory Notes (10yr)	5.41%	17,350,000	Principal	938,635	2011 Interest
Promissory Notes (11yr)	5.45%	6,790,000	Principal	370,055	2011 Interest
Promissory Notes (20yr)	5.92%	20,000,000	Principal	1,184,000	2011 Interest
ST Notes from NiSource Finance Corp*				<u>208,027</u>	2011 Interest
			Total	\$3,954,717	
				=====	

*Interest rate is variable at the composite money pool rate

Schedule Page: 340 Line No.: 5 Column: b

Account 431-Other Interest:

	<u>Amount</u>	<u>Interest Rate</u>
Interest on Capital Leases	\$365,457	Various
Interest on 4E Rate Case Refunds	156,577	3.250%
Interest Paid to Customers	4,933	Varies*
Interest on Tax Payments	(41,386)	Varies**
Miscellaneous Interest	<u>66,635</u>	Various
Total	\$552,216	
	=====	

*Based on Federal fund rates

**Based on IRS published interest rates by period and State and Local regulation by period

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1	Omnibus Reconciliation Act of 1986 Rm 87-3 Annual Charge (Amm Period is Oct 09-Sep 10)	1,588,958			1,533,304
2	Omnibus Reconciliation Act of 1986 Rm 87-3 Annual Charge (Amm Period is Oct 10-Sep 11)	1,517,908			
3	Rate Case Docket No. RP11-1435				
4					
5					
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10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total	3,106,866			1,533,304

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Regulatory Commission Expenses (Account 928)
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|--|
| <p>3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.</p> <p>4. Identify separately all annual charge adjustments (ACA).</p> <p>5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.</p> <p>6. Minor items (less than \$250,000) may be grouped.</p> |
|--|

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	GAS	928	1,152,825	1,152,825	242	1,152,825	
2	GAS	928	378,765	378,765	242	378,765	1,515,061
3	GAS	928	797,042	797,042			
4							
5							
6							
7							
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17							
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19							
20							
21							
22							
23							
24							
25			2,328,632	2,328,632		1,531,590	1,515,061

1. Report below the items contained in Account 926, Employee Pensions and Benefits.

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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 352 Line No.: 14 Column: a

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 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.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

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)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
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 Terminaling and Processing				
32	Transmission		6,859,644		6,859,644
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General		11,085,293		11,085,293
38	TOTAL Operation (Total of lines 28 thru 37)		17,944,937		17,944,937
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission		3,095,907		3,095,907
45	Distribution				

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Distribution of Salaries and Wages (continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)		3,095,907		3,095,907
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.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)				
54	Transmission (Total of lines 32 and 44)		9,955,551		9,955,551
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)		11,085,293		11,085,293
60	Total Operation and Maintenance (Total of lines 50 thru 59)		21,040,844		21,040,844
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)		21,040,844		21,040,844
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant		3,274,098		3,274,098
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)		3,274,098		3,274,098
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant		73,491		73,491
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)		73,491		73,491
75	Other Accounts (Specify) (footnote details)		(185,115)		(185,115)
76	TOTAL Other Accounts		(185,115)		(185,115)
77	TOTAL SALARIES AND WAGES		24,203,318		24,203,318

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 354 Line No.: 75 Column: c

Other Accounts:

Accrued Vacation	\$ (317,716)
Preliminary Survey	<u>132,601</u>
Total	<u>\$ (185,115)</u>

The amount for Accrued Vacation represents the change to the earned, but unused vacation liability at December 31, 2011.

Schedule Page: 354 Line No.: 77 Column: c

The Respondent records associated billings predominantly from NiSource Gas Transmission and Storage Company for management and operation of the pipeline. Expenditures are also received from Columbia Gas Transmission, LLC, primarily for construction and project management services.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Charges for Outside Professional and Other Consultative Services

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.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	WILLBROS ENGINEERS US LLC	5,126,558
2	PETROTECH INC	2,915,444
3	POWER PERFORMANCE INC	2,130,274
4	MEARS GROUP INC	2,068,622
5	WILCREST FIELD SERVICES INC	2,030,460
6	SUNLAND CONSTRUCTION INC	1,758,545
7	COASTAL CORROSION CONTROL INC	1,112,782
8	PIPELINE ENVIRONMENTAL AND COMPRESS	1,004,471
9	CAMERON COMPRESSION SYSTEMS	891,782
10	BI-CON SERVICES INC	835,241
11	CHET MORRISON CONTRACTORS INC	815,136
12	ENTERPRISE PRODUCTS OPERATING	811,455
13	WOOD GROUP PRATT & WHITNEY	810,768
14	MARX CONSULTING GROUP	793,969
15	CECO PIPELINE SERVICES	763,328
16	EVETS ELECTRIC	712,476
17	PII NORTH AMERICA INC	671,729
18	SOLAR TURBINES INC	610,482
19	RON WILLIAMS CONSTRUCTION INC	603,082
20	BAKER HUGHES	552,991
21	INDUSTRIAL HELICOPTERS INC	492,423
22	SUBMAR INC	430,174
23	ANTILL PIPELINE CONSTRUCTION INC	427,645
24	SALAMIS SERVICES INC	421,904
25	KESTREL ENGINEERING INC	408,075
26	MCJUNKIN CORP	375,539
27	DV ALLEN CONSULTING SERVICES	333,875
28	ACCENTURE LLP	324,300
29	BROWN WILLIAMS MOORHEAD AND QUINN	322,656
30	TOWNSEND TREE SERVICES	320,884
31	AAF INTERNATIONAL	306,246
32	DRESSER RAND ARROW SERVICES	263,363
33	KTMC CONTRACTING INC	262,488
34	OTHER	7,697,599
35	TOTAL	39,406,766

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Transactions with Associated (Affiliated) Companies

1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	Various	23,453,259
3	Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	107,108	5,852,515
4	Contract Billing	NiSource Corporate Services	Various	14,137,754
5	Contract Billing	NiSource Corporate Services	107,182,183	920,215
6	Management Fees	NiSource Gas Transmission & Storage Service Co	923	3,903,479
7	Shared Services	Columbia Gas Transmission LLC	923	3,502,014
8	Employee Labor and Related Expenses	Columbia Gas Transmission LLC	107	453,438
9	Employee Labor and Related Expenses	Columbia Gas Transmission LLC	Various	324,900
10	Insurance	NiSource Gas Transmission & Storage Service Co	925,926	672,607
11	Insurance	NiSource Insurance Corporation LTD	924,925	642,279
12	Other	Columbia Gas Transmission LLC	923	119,304
13	Benefits	NiSource Gas Transmission & Storage Service Co	926	74,334
14	Other	CNS Microwave Inc	852	60,189
15	Other	NiSource Midstream Services	920,921	38,931
16	Other	Energy Interchange LLC	920,921	3,682
17				
18	Total			54,158,900
19				
20	Goods or Services Provided for Affiliated Company			
21	Shared Services	Columbia Gas Transmission LLC	493, 922	(8,013,335)
22	Employee Labor and Related Expenses	Columbia Gas Transmission LLC	Various	(4,690,546)
23	Employee Labor and Related Expenses	Columbia Gas Transmission LLC	107,108	(2,071,799)
24	Contract Billing	NiSource Corporate Services	923	(341,248)
25	Rent	NiSource Corporate Services	493,922	(235,729)
26	Employee Labor and Related Expenses	NiSource Midstream Services	493,920,921,922	(115,927)
27	Employee Labor and Related Expenses	Energy Interchange LLC	493,920,921,922	(62,642)
28	Employee Labor and Related Expenses	NiSource Energy Ventures LLC	920	(53,016)
29	Rent	Columbia Gas Transmission LLC	857	(40,536)
30	Other	Millennium Pipeline Co LLC	107	(7,079)
31	Other	Millennium Pipeline Co LLC	853,864	(2,784)
32	Other	Crossroads Pipeline Company	922	(9,348)
33	Other	CNS Microwave	493	(3,425)
34				
35	Total			(15,647,414)
36				
37				
38				
39				
40				

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 4 Column: a

Respondent's costs of doing business include services contracted with NiSource Corporate Services Company. These costs include direct charges and allocations for:

- Corporate services, consisting of services provided by human resources, finance and accounting, legal and senior executives;
- Business services, including payroll, accounts payable and information technology; and pension and other post-retirement benefit costs.

These services, when necessary to bill more than one associated company, are allocated using various bases. Depending on the nature of the services being rendered, more than one allocation basis may be used for each function. More specific information regarding the methods of allocation can be found in NiSource Corporate Services Company Form 60 filed with the FERC.

Schedule Page: 358 Line No.: 2 Column: c

Description of the Good or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	920	10,713,846
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	853	3,673,045
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	864	2,379,860
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	856	1,611,084
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	850	1,588,842
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	926	1,359,256
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	921	862,623
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	863	760,799
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	857	664,148
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	408	(388,232)
Employee Labor and Related Expenses	NiSource Gas Transmission & Storage Service Co	Other	227,988
			<u>23,453,259</u>

Schedule Page: 358 Line No.: 4 Column: c

Description of the Good or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
Contract Billing	NiSource Corporate Billing	923	13,982,518
Contract Billing	NiSource Corporate Billing	431	155,236
			<u>14,137,754</u>

Schedule Page: 358 Line No.: 9 Column: c

Description of the Good or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
Employee Labor and Related Expenses	Columbia Gas Transmission LLC	920	256,120
Employee Labor and Related Expenses	Columbia Gas Transmission LLC	Other	68,780
			<u>324,900</u>

Schedule Page: 358 Line No.: 22 Column: c

Description of the Good or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
Employee Labor and Related Expenses	Columbia Gas Transmission LLC	920	(4,513,043)
Employee Labor and Related Expenses	Columbia Gas Transmission LLC	Other	(177,503)
			<u>(4,690,546)</u>

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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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	Transmission: Clementsville, KY	9	38,638	25,865,243
2	Transmission: Stanton, KY	6	40,600	37,767,735
3	Transmission: Alexandria, LA	4	14,000	12,714,110
4	Transmission: Delhi, LA	9	49,450	23,799,548
5	Transmission: Houma, LA	2	3,000	5,024,931
6	Transmission: Rayne, LA	12	58,050	57,928,958
7	Transmission: Banner, MS	9	47,000	17,277,026
8	Transmission: Corinth, MS	6	52,200	30,202,661
9	Transmission: Inverness, MS	6	48,050	38,819,403
10	Transmission: Hampshire, TN	9	43,100	35,892,617
11	Transmission: Hartsville, TN	3	45,400	4,300,071
12	Transmission: Carter Creek, WY			811,945
13	Total	75	439,488	290,404,248
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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 (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
1	5,421,783		1,023,334	1,348,568		41,823	8	02/23/2011
2	4,513,926		1,328,752	1,117,875		15,727	5	04/21/2011
3	96,964		394,510	24,701		833	3	09/11/2011
4	4,186,013		2,065,618	1,028,086		33,990	8	04/02/2011
5		423,545	366,996		4,586,400	4,664	2	07/09/2011
6	2,069,883		1,730,751	515,952		32,065	7	09/08/2011
7	8,245,275		1,441,189	2,032,452		44,663	7	01/20/2011
8	5,506,612		1,332,378	1,364,035		22,959	5	02/16/2011
9	5,702,727		828,057	1,409,948		18,161	6	11/12/2011
10	6,167,564		1,583,684	1,521,759		32,593	5	02/18/2011
11	5,539,231		1,369,053	1,370,076		8,271	2	02/16/2011
12								
13	47,449,978	423,545	13,464,322	11,733,452	4,586,400	255,749	58	
14								
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Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

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

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

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Gas Storage Projects

- | |
|---|
| <p>1. On line 4, enter the total storage capacity certificated by FERC.</p> <p>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.</p> |
|---|

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 type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
Transmission Lines					
<p>1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.</p> <p>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.</p> <p>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.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>					
Line No.	Designation (Identification) of Line or Group of Lines (a)	*		Total Miles of Pipe (c)	
1	Louisiana - Onshore			1,434.20	
2	Louisiana - Offshore			38.40	
3	Mississippi - Onshore			649.00	
4	Tennessee - Onshore			557.10	
5	Kentucky - Onshore			716.50	
6	Wyoming - Onshore			10.20	
7	Mississippi - Onshore	*		9.90	
8	Louisiana - Offshore	*		16.00	
9	Louisiana - Offshore	*		0.80	
10	Louisiana - Offshore	*		1.40	
11	Louisiana - Offshore	*		0.40	
12	Louisiana - Offshore	*		5.00	
13	Louisiana - Offshore	*		0.60	
14	Louisiana - Offshore	*		2.30	
15	Texas - Offshore	*		85.80	
16	Texas - Offshore	*		1.00	
17	Texas - Offshore	*		0.60	
18	Texas - Offshore	*		7.30	
19	Texas - Offshore	*		2.80	
20	Texas - Offshore	*		3.10	
21	Texas - Offshore	*		5.40	
22	Texas - Offshore	*		4.80	
23	Texas - Offshore	*		13.50	
24	Texas - Offshore	*		8.10	
25	Texas - Offshore	*		7.50	

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Transmission Lines (continued)			
Line No.	Designation (Identification) of Line or Group of Lines (a)	*	Total Miles of Pipe (c)
1	Total Miles		3,581.70
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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25			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 514 Line No.: 8 Column: a

Co-owned by Southern Natural Gas 25%

Schedule Page: 514 Line No.: 9 Column: a

Co-owned by Natural Gas Pipeline Company 42.9%; ANR 16.1%; and Texas Eastern Transmission Corporation 35.7%

Schedule Page: 514 Line No.: 10 Column: a

Co-owned by Texas Eastern Transmission Corporation 50%

Schedule Page: 514 Line No.: 11 Column: a

Co-owned by CNG Transmission Corporation 63.1%

Schedule Page: 514 Line No.: 12 Column: a

Co-owned by Natural Gas Pipeline Company 27.6%; ANR 9.6%; Southern Natural Gas Company 10.8%; Texas Eastern Transmission Corporation 35.7%; and Koch 10.8%

Schedule Page: 514 Line No.: 13 Column: a

Co-owned by CNG Transmission Corporation 63.1%

Schedule Page: 514 Line No.: 14 Column: a

Co-owned by Natural Gas Pipeline Company 56.5%; ANR 15.5%; Southern Natural Gas Company 13.1%; and Koch 6.1%

Schedule Page: 514 Line No.: 15 Column: a

Co-owned by Tennessee Gas Pipeline Company 27.1%; Northern Natural Gas Company 4.3%; Transcontinental Gas Pipeline Company 46.0%; and ANR 6.7%

Schedule Page: 514 Line No.: 16 Column: a

Co-owned by Transcontinental Gas Pipeline Company 70.2% and ANR 8.8%

Schedule Page: 514 Line No.: 17 Column: a

Co-owned by Transcontinental Gas Pipeline Corporation 50%

Schedule Page: 514 Line No.: 18 Column: a

Co-owned by Transcontinental Gas Pipeline Corporation 64.7%

Schedule Page: 514 Line No.: 19 Column: a

Co-owned by Transcontinental Gas Pipeline Corporation 50%

Schedule Page: 514 Line No.: 20 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 Line No.: 21 Column: a

Co-owned by Texas Gas Transmission Corporation 9.9%; Northern Natural Gas Company 39.8%; Transcontinental Gas Pipeline Corporation 38.7%; and ANR 1.4%

Schedule Page: 514 Line No.: 22 Column: a

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

Schedule Page: 514 Line No.: 23 Column: a

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

Schedule Page: 514 Line No.: 24 Column: a

Co-owned by Transcontinental Gas Pipeline Corporation 50%

Schedule Page: 514 Line No.: 25 Column: a

Co-owned by ANR 20%

Schedule Page: 514 Line No.: 7 Column: a

Co-owned by Transcontinental Gas Pipeline Corporation 65%

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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: April 5, 2011			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	2,446,471	481,952	2,928,423
5	Interruptible Transportation	86,029	19,750	105,779
6	Other (Describe) (footnote details)			
7	TOTAL	2,532,500	501,702	3,034,202
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: April 4, 2011 - April 6, 2011			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation	7,141,887	1,621,882	8,763,769
24	Interruptible Transportation	283,658	37,265	320,923
25	Other (Describe) (footnote details)			
26	TOTAL	7,425,545	1,659,147	9,084,692
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 518 Line No.: 1 Column: a

CGT reports this data on the basis of a heating season that covers one year commencing April 1 and ending March 31.

Schedule Page: 518 Line No.: 20 Column: a

CGT reports this data on the basis of a heating season that covers one year commencing April 1 and ending March 31.

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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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	N/A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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30					

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Gas Account - Natural Gas

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. 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.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. 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.
10. 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 information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
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	1,048,020,333	270,610,088
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328	7,898,801	5,394,681
10	Gas Received as Imbalances (Account 806)	328	1,121,246,542	287,354,056
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		10,257,099	2,303,958
14	Gas Received from Shippers as Lost and Unaccounted for		1,061,232	269,502
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		2,188,484,007	565,932,285
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)			
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,048,020,333	270,610,088
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328	7,293,878	5,380,769
25	Gas Delivered as Imbalances (Account 806)	328	1,120,620,384	288,152,882
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	11,733,452	2,295,529
29	Other Deliveries and Gas Used for Other Operations		422,953	156,491
30	Total Deliveries (Total of lines 18 thru 29)		2,188,091,000	566,595,759
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		393,007	(663,474)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		2,188,484,007	565,932,285

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 520 Line No.: 20 Column: c

Line 19 Deliveries of Gas Transported for Others (Account 489.2)	1,048,020,333
Less: Amounts in Line 19 transported in more than one zone without a change of shippers	7,693,776

Deliveries of gas to be used for ACA Calculations	1,040,326,557

Schedule Page: 520 Line No.: 29 Column: c

Other Gas Uses:
Flow Tests
Blowing Drips
Running Pigs/Spheres
Blowing Down Lines
Compressor Station Blowdowns
Heaters

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of <u>2011/Q4</u>
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Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	382,116	62,403	326,204	770,723
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	382,116	62,403	326,204	770,723
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	364,031	7,883	197,076	568,990
12	Distribution				
13	Storage				
14	Total gas used in compressors	364,031	7,883	197,076	568,990
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	19,256	351	10,424	30,031
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	19,256	351	10,424	30,031
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(165,144)	(2,225)	(75,895)	(243,264)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(165,144)	(2,225)	(75,895)	(243,264)

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission	163,973	56,394	194,599	414,966
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	163,973	56,394	194,599	414,966
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas added to TRA	163,973		194,599	358,572
45	Gas held for sale		61,154		61,154
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	163,973	61,154	194,599	419,726
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas taken from TRA		4,760		4,760
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency		4,760		4,760

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

66	Forwardhaul Volume in Dths for the Quarter	996,417,199
67	Backhaul Volume in Dths for the Quarter	51,603,134
68	TOTAL (Lines 66 and 67)	1,048,020,333

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	451,842	60,390	394,436	906,668
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	451,842	60,390	394,436	906,668
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	571,626	10,172	331,451	913,249
12	Distribution				
13	Storage				
14	Total gas used in compressors	571,626	10,172	331,451	913,249
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	11,167	199	6,474	17,840
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	11,167	199	6,474	17,840
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	14,281	200	7,070	21,551
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	14,281	200	7,070	21,551

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission	(145,232)	49,819	49,441	(45,972)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	(145,232)	49,819	49,441	(45,972)
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas added to TRA			49,441	49,441
45	Gas held for sale		60,390		60,390
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas		60,390	49,441	109,831
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas taken from TRA	145,232	10,571		155,803
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	145,232	10,571		155,803

Name of Respondent Columbia Gulf Transmission Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report End of 2011/Q4
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Shipper Supplied Gas for the Current Quarter

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	477,675	62,403	355,991	896,069
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas	477,675	62,403	355,991	896,069
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	529,341	5,548	278,401	813,290
12	Distribution				
13	Storage				
14	Total gas used in compressors	529,341	5,548	278,401	813,290
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	70,697	741	37,182	108,620
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	70,697	741	37,182	108,620
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(308,798)	(2,465)	(130,498)	(441,761)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(308,798)	(2,465)	(130,498)	(441,761)

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission	186,435	58,579	170,906	415,920
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	186,435	58,579	170,906	415,920
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas added to TRA	186,435		170,906	357,341
45	Gas held for sale		62,403		62,403
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	186,435	62,403	170,906	419,744
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas taken from TRA		3,824		3,824
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency		3,824		3,824

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	1,306,379	213,344	1,115,227	2,634,950					810/812	859/854
5										
6										
7	1,306,379	213,344	1,115,227	2,634,950						
8										
9										
10										
11	1,354,199	29,325	733,124	2,116,648					854	810
12										
13										
14	1,354,199	29,325	733,124	2,116,648						
15										
16										
17										
18	73,542	1,341	39,811	114,694					various	812
19										
20										
21										
22	73,542	1,341	39,811	114,694						
23										
24										
25										
26	(614,336)	(8,277)	(282,329)	(904,942)					812	859
27										
28										
29										
30	(614,336)	(8,277)	(282,329)	(904,942)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34	492,974	190,955	624,621	1,308,550						
35										
36										
37	492,974	190,955	624,621	1,308,550						
38										
39										
40										
41										
42										
43										
44	492,974		624,621	1,117,595					806	186
45		227,493		227,493					164	495
46										
47										
48										
49										
50										
51	492,974	227,493	624,621	1,345,088						
52										
53										
54										
55										
56		36,538		36,538					186	806
57										
58										
59										
60										
61										
62										
63										
64										
65		36,538		36,538						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	1,463,712	195,629	1,277,749	2,937,090					810/812	859/854
5										
6										
7	1,463,712	195,629	1,277,749	2,937,090						
8										
9										
10										
11	1,980,624	35,245	1,148,442	3,164,311					854	810
12										
13										
14	1,980,624	35,245	1,148,442	3,164,311						
15										
16										
17										
18	41,541	740	24,084	66,365					various	812
19										
20										
21										
22	41,541	740	24,084	66,365						
23										
24										
25										
26	49,412	692	24,462	74,566					859	812
27										
28										
29										
30	49,412	692	24,462	74,566						

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34	(607,865)	158,952	80,760	(368,153)						
35										
36										
37	(607,865)	158,952	80,760	(368,153)						
38										
39										
40										
41										
42										
43										
44			80,760	80,760					806	186
45		208,949		208,949					164	495
46										
47										
48										
49										
50										
51		208,949	80,760	289,709						
52										
53										
54										
55										
56	607,865	49,997		657,862					186	806
57										
58										
59										
60										
61										
62										
63										
64										
65	607,865	49,997		657,862						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	1,464,247	191,288	1,091,241	2,746,776					810/812	859/854
5										
6										
7	1,464,247	191,288	1,091,241	2,746,776						
8										
9										
10										
11	1,749,570	18,337	920,166	2,688,073					854	810
12										
13										
14	1,749,570	18,337	920,166	2,688,073						
15										
16										
17										
18	236,471	2,479	124,368	363,318					various	812
19										
20										
21										
22	236,471	2,479	124,368	363,318						
23										
24										
25										
26	(1,019,033)	(8,135)	(430,643)	(1,457,811)					812	859
27										
28										
29										
30	(1,019,033)	(8,135)	(430,643)	(1,457,811)						

Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	497,239	178,607	477,350	1,153,196						
35										
36										
37	497,239	178,607	477,350	1,153,196						
38										
39										
40										
41										
42										
43										
44	497,239		477,350	974,589					806	186
45		205,930		205,930					164	495
46										
47										
48										
49										
50										
51	497,239	205,930	477,350	1,180,519						
52										
53										
54										
55										
56		27,323		27,323					186	806
57										
58										
59										
60										
61										
62										
63										
64										
65		27,323		27,323						

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
FOOTNOTE DATA			

Schedule Page: 521 Line No.: 4 Column: b

Retainage volumes reported by the Respondent are actual volumes retained by contract type (discounted, negotiated, or recourse). In accordance with the retainage rates set forth by the annual TRA filing no retainage was collected on Offshore and Onshore receipt volumes in the fourth quarter of 2011 due to overcollections in prior periods.

Schedule Page: 521 Line No.: 11 Column: b

Respondent does not track Gas Used or Lost and Unaccounted For by contract type. Gas Used is allocated between contract types (discounted, negotiated, and recourse) on the basis of actual forwardhaul receipt volumes recorded on TRA rate schedules. In accordance with the Respondent's tariff provisions, backhaul volumes are not assessed Gas Used retainage, therefore, backhaul volumes are excluded from this allocation.

Lost and unaccounted for is allocated between contract types (discounted, negotiated, and recourse) on the basis of all actual receipt volumes recorded on TRA rate schedules.

Schedule Page: 521 Line No.: 18 Column: b

Other Gas Uses:

Flow Tests

Blowing Drips

Running Pigs/Spheres

Blowing Down Lines

Compressor Station Blowdowns

Heaters

Schedule Page: 521 Line No.: 26 Column: b

Respondent uses a monthly spot rate as the basis for valuing gas.

Schedule Page: 521 Line No.: 34 Column: b

Respondent has a Commission approved Transportation Retainage Adjustment (TRA) that tracks shipper supplied gas. Any excess or deficient balance is included in the next annual filing and collected or passed back as appropriate through a positive or negative surcharge to the newly established rates.

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/21/2012	Year/Period of Report 2011/Q4
Columbia Gulf Transmission Company			
System Maps			

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 respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference 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 products 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; designations of facilities leased to or from another company, giving name of such other company.

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

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