

COURT OF APPEAL, FIRST CIRCUIT

STATE OF LOUISIANA

RE: Docket Number 2001-CA-2594-R

ANR PIPELINE COMPANY

-- Versus --

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE,
CHAIRMAN OF THE LOUISIANA TAX COMMISSION,
KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA
TAX COMMISSION AND RUSSEL R. GASPARD, MEMBER
OF THE LOUISIANA TAX COMMISSION

19th Judicial District Court
Case #: 468417
East Baton Rouge Parish

Consolidated with the following:

2001 - CA - 2595-R

TENNESSEE GAS PIPELINE COMPANY

versus

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

2001 - CA - 2596-R

UT OFFSHORE SYSTEMS, L.L.C.

versus

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION,
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

2001 - CA - 2597-R

STINGRAY PIPELINE COMPANY, L.L.C.

versus

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

2001 - CA - 2598-R

ANR PIPELINE COMPANY

versus

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

2001 - CA - 2599-R

SOUTHERN NATURAL GAS COMPANY

versus

LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION,
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

2001 - CA - 2600-R

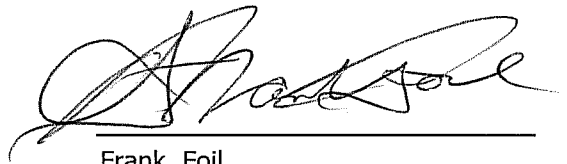
ANR PIPELINE COMPANY, STINGRAY PIPELINE COMPANY, L.L.C., UT OFFSHORE SYSTEMS,
L.L.C., TENNESSEE GAS PIPELINE COMPANY AND SOUTHERN NATURAL GAS COMPANY

versus

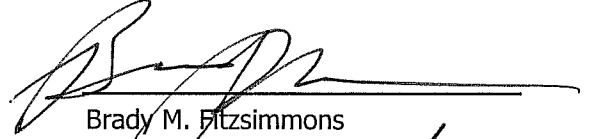
LOUISIANA TAX COMMISSION, MALCOLM B. PRICE, JR., CHAIRMAN OF THE LOUISIANA TAX
COMMISSION, KENNETH P. NAQUIN, JR., MEMBER OF THE LOUISIANA TAX COMMISSION
AND RUSSEL R. GASPARD, MEMBER OF THE LOUISIANA TAX COMMISSION

On Application for Rehearing filed 03/05/2004

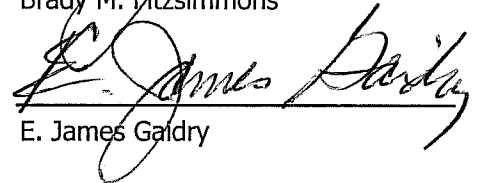
Rehearing DENIED



Frank Foil

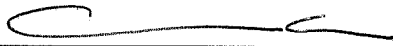


Brady M. Fitzsimmons



E. James Galdry

Filed APR - 6 2004



Christine L. Crow, Clerk