NOT DESIGNATED FOR PUBLICATION

STATE OF LOUISIANA

COURT OF APPEAL

FIRST CIRCUIT

NO. 2009 CA 0962

TRANSCONTINENTAL GAS PIPE LINE CORPORATION, TEXAS EASTERN TRANSMISSION CORPORATION, FLORIDA GAS TRANSMISSION COMPANY AND GULF SOUTH PIPELINE COMPANY, L.P.

VERSUS

LOUISIANA TAX COMMISSION; FRANK GRANGER, III, IN HIS OFFICIAL CAPACITY AS THE ASSESSOR OF EAST BATON ROUGE PARISH; AND ELMER B. LITCHFIELD, IN HIS OFFICIAL CAPACITY AS THE SHERIFF AND EX OFFICIO TAX COLLECTOR FOR EAST BATON ROUGE PARISH

CONSOLIDATED WITH

NO. 2009 CA 0963

FLORIDA GAS TRANSMISSION COMPANY

VERSUS

LOUISIANA TAX COMMISSION, ELIZABETH GUGLIELMO, IN HER CAPACITY AS CHAIRPERSON OF THE LOUISIANA TAX COMMISSION; SHERIFF WAYNE MELANCON, ACADIA PARISH; SHERIFF MIKE WAGUESPACK, ASSUMPTION PARISH; SHERIFF ELMER LITCHFIELD, EAST BATON ROUGE PARISH; SHERIFF SID HEBERT, IBERIA



PARISH; SHERIFF RICHARD EDWARDS, JR., JEFFERSON DAVIS PARISH; SHERIFFF MICHAEL NEUSTROM, LAFAYETTE PARISH; SHERIFF CRAIG WEBRE, LAFOURCHE PARISH; SHERIFF PAUL RAYMOND SMITH, POINTE COUPEE PARISH; SHERIFF GREGORY CHAMPAGNE, ST. CHARLES PARISH; SHERIFF RONALD FICKLIN, ST. HELENA PARISH; SHERIFF HOWARD ZERANGUE, ST. LANDRY PARISH: SHERIFF RONNIE THERIOT, ST. MARTIN PARISH; SHERIFF DANIEL EDWARDS, TANGIPAHOA PARISH; SHERIFF MICHAEL COUVILLON, VERMILION PARISH; SHERIFF AUBREY JONES, WASHINGTON PARISH; AND SHERIFF MIKE CAZES, CITY OF BOGALUSA, WEST BATON ROUGE PARISH, IN THEIR CAPACITIES AS EX OFFICIO TAX COLLECTORS IN AND FOR THEIR RESPECTIVE PARISHES. HON. RUSSEL L. BENOIT, ACADIA PARISH; HON. WAYNE P. BLANCHARD, ASSUMPTION PARISH; HON. BRIAN WILSON, EAST BATON ROUGE PARISH; HON. RICKEY J. HUVAL, SR., IBERIA PARISH; HON. DONALD KRATZER, JEFFERSON DAVIS PARISH; HON. CONRAD COMEAUX, LAFAYETTE PARISH; HON. MICHAEL H. MARTIN, LAFOURCHE PARISH; HON. JAMES LAURENT, POINTE COUPEE PARISH; HON. CLYDE A. GISCLAIR, ST. CHARLES PARISH; HON. WESLEY BLADES, ST. HELENA PARISH; HON. RHYN L. DUPLECHAIN, ST. LANDRY PARISH; HON. LAWRENCE PATIN, ST. MARTIN PARISH; AND HON. BARNEY ALTAZAN, WEST BATON ROUGE PARISH, IN THEIR OFFICIAL CAPACITIES AS ASSESSORS IN AND FOR THEIR RESPECTIVE **PARISHES**

CONSOLIDATED WITH

NO. 2009 CA 0964

CENTERPOINT ENERGY GAS TRANSMISSION COMPANY F/K/A RELIANT ENERGY GAS TRANSMISSION

VERSUS

LOUISIANA TAX COMMISSION; ELIZABETH GUGLIELMO, IN HER CAPACITY AS CHAIRPERSON OF THE LOUISIANA TAX COMMISSION; SHERIFF JOHN E. BALANCE, BIENVILLE PARISH; SHERIFF LARRY C. DEEN, BOSSIER PARISH; SHERIFF STEPHEN W. PRATOR, CADDO PARISH; CITY OF SHREVEPORT; SHERIFF STEVEN E. MAY, CALDWELL PARISH; SHERIFF KEN BAILEY. CLAIBORNE PARISH; SHERIFF RODNEY G. ARBUCKLE, DE SOTO PARISH; SHERIFF STEVE E. PYLANT, FRANKLIN PARISH; SHERIFF MIKE STONE, LINCOLN PARISH; SHERIFF DANNY MCGREW, MOREHOUSE PARISH; SHERIFF RICHARD L. FEWELL, SR., OUACHITA PARISH; SHERIFF CHARLES M. MCDONALD, RICHLAND PARISH; SHERIFF ROBERT G. BUCKLEY, UNION PARISH; SHERIFF GARY SEXTON, WEBSTER PARISH; AND TOWN OF VIVIAN, IN THEIR CAPACITIES AS EX OFFICIO TAX COLLECTORS IN AND FOR THEIR RESPECTIVE PARISHES AND CITIES. HON. JIMMIE SMITH, BIENVILLE PARISH; HON. BOBBY W. EDMISTON, BOSSIER PARISH; HON. CHARLES R. HENINGTON, JR., CADDO PARISH; HON. SCOTT MEREDITH, CALDWELL PARISH; HON. CLYDE HIGHTOWER, CLAIBORNE PARISH; HON. JIMMY STEPHENS, DE SOTO PARISH; HON. J.W. DEAN, FRANKLIN PARISH; HON. PAM C. JONES, LINCOLN PARISH; HON. MICHAEL D. WOODEN, MOREHOUSE PARISH; HON. RICH

BAILEY, OUACHITA PARISH; HON. EMMETT BROWN, RICHLAND PARISH; HON. MARY NEWCOMB BAKER, UNION PARISH; AND HON. DORIS CHEATHAM, WEBSTER PARISH, IN THEIR CAPACITIES AS ASSESSORS IN AND FOR THEIR RESPECTIVE PARISHES

CONSOLIDATED WITH

NO. 2009 CA 0965

CENTERPOINT ENERGY MISSISSIPPI RIVER
TRANSMISSION CORPORATION F/K/A MISSISSIPPI
RIVER TRANSMISSION CORPORATION

VERSUS

LOUISIANA TAX COMMISSION; ELIZABETH GUGLIELMO AS CHAIRPERSON OF LOUISIANA TAX COMMISSION; SHERIFF LARRY C. DEEN, BOSSIER PARISH; SHERIFF STEPHEN W. PRATOR, CADDO PARISH: SHERIFF KEN BAILEY, CLAIBORNE PARISH: SHERIFF MIKE STONE, LINCOLN PARISH; SHERIFF DANNY MCGREW, MOREHOUSE PARISH: SHERIFF RICHARD FEWELL, SR., OUACHITA PARISH; SHERIFF ROBERT G. BUCKLEY, UNION PARISH; AND SHERIFF GARY SEXTON, WEBSTER PARISH, IN THEIR CAPACITIES AS EX OFFICIO TAX COLLECTORS IN AND FOR THEIR RESPECTIVE PARISHES. HON. BOBBY W. EDMISTON, BOSSIER PARISH; HON. CHARLES R. HENINGTON, JR., CADDO PARISH; HON. CLYDE HIGHTOWER, CLAIBORNE PARISH; HON. PAM C. JONES, LINCOLN PARISH, HON. MICHAEL WOODEN, MOREHOUSE PARISH; HON. RICK BAILEY, OUACHITA PARISH; HON. MARY NEWCOMB BAKER, UNION PARISH; AND HON. DORIS B. CHEATHAM, WEBSTER PARISH, IN THEIR

CAPACITIES AS ASSESSORS IN AND FOR THEIR RESPECTIVE PARISHES

Judgment Rendered: AUG 1 0 2009 .

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On Remand from the Louisiana Supreme Court
An appeal from the
19th Judicial District Court,
in and for the Parish of East Baton Rouge
State of Louisiana
District Court Nos. 491,453 c/w 540,101; 540,102; and 540,103

The Honorable Kay Bates, Judge Presiding

* * * * *

Linda S. Akchin Baton Rouge, La.

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Brian Eddington Baton Rouge, La. Counsel for Defendants/Appellees, Sheriff Wayne Melancon,

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Assessors

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* * * * *

BEFORE: CARTER, C.J., WHIPPLE AND DOWNING, JJ.

CARTER, C.J.

The merits of this appeal were considered by this court in Transcontinental Gas Pipe Line Corp. v. Louisiana Tax Commission, 2009-0624, c/w Florida Gas Transmission Co. v. Louisiana Tax Commission, 2009-0625, c/w CenterPoint Energy Gas Transmission Co. v. Louisiana Tax Commission, 2009-0626, c/w CenterPoint Energy Mississippi River Transmission Corp. v. Louisiana Tax Commission, 2009-0627 (La. App. 1 Cir. 8/10/09) (unpublished). By summary disposition, we dismiss this appeal as moot. Uniform Rules-Louisiana Courts of Appeal, Rule 2-16.2A(3).

APPEAL DISMISSED.