

**NOT DESIGNATED FOR PUBLICATION**

STATE OF LOUISIANA

COURT OF APPEAL

FIRST CIRCUIT

NO. 2009 CA 0966

*BAK*  
*WCH*  
*PAK*

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 0967

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 TONY MANCUSO, CALCASIEU PARISH;  
SHERIFF THEOS DUHON, CAMERON PARISH;

SHERIFF GREG PHARES, EAST BATON ROUGE PARISH; SHERIFF SID HEBERT, IBERIA PARISH; SHERIFF BRENT ALLAIN, IBERVILLE PARISH; SHERIFF RICHARD EDWARDS, JR., JEFFERSON DAVIS PARISH; SHERIFF 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 BOBBY GUIDROZ, ST. LANDRY PARISH; SHERIFF RONALD J. THERIOT, ST. MARTIN PARISH; SHERIFF DAVID A. NAQUIN, ST. MARY PARISH; SHERIFF DANIEL EDWARDS, TANGIPAOA PARISH; SHERIFF MICHAEL COUVILLION, VERMILION PARISH; SHERIFF AUBREY JONES, WASHINGTON PARISH; AND SHERIFF MIKE CAZES, 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. RICHARD J. COLE, JR., CALCASIEU PARISH; HON. ROBERT E. CONNER, CAMERON PARISH; HON. BRIAN WILSON, EAST BATON ROUGE PARISH; HON. RICKEY J. HUVAL, SR., IBERIA PARISH; HON. JAMES H. DUPONT, IBERVILLE PARISH; HON. DONALD G. KRATZER, JEFFERSON DAVIS PARISH; HON. CONRAD COMEAUX, LAFAYETTE PARISH; HON. MICHAEL H. MARTIN, LAFOURCHE PARISH; HON. JAMES A. LAURENT, POINTE COUPEE PARISH; HON. CLYDE A. GISCLAIR, ST. CHARLES PARISH; HON. WESLEY BLADES, ST. HELENA PARISH; HON. RHYN L. DUPLCHAIN, ST. LANDRY PARISH; HON. LAWRENCE PATIN, ST. MARTIN PARISH; HON. SHEREL A. MARTIN, JR., ST. MARY PARISH; HON. JOAQUIN MATHEU, TANGIPAOA PARISH; HON. MICHAEL LANGLINAIS, VERMILION PARISH; HON.

M. RANDALL SEAL, WASHINGTON PARISH; AND  
HON. BARNEY ALTAZAN, WEST BATON ROUGE  
PARISH, IN THEIR CAPACITIES AS ASSESSORS IN  
AND FOR THEIR RESPECTIVE PARISHES

Judgment Rendered: AUG 10 2009 .

\* \* \* \* \*

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 551,435

The Honorable Kay Bates, Judge Presiding

\* \* \* \* \*

Linda S. Akchin  
Baton Rouge, La.

Counsel for Plaintiff/Appellant,  
Florida Gas Transmission Company

Brian Eddington  
Baton Rouge, La.

Counsel for Defendants/Appellees,  
Sheriff Wayne Melancon, Acadia  
Parish, and Sheriffs and Assessors

Robert D. Hoffman, Jr.  
Mandeville, La.

Counsel for Defendant/Appellee,  
Louisiana Tax Commission

Michael J. Vallan  
Baton Rouge, La.

Counsel for Defendant/Appellee,  
State of Louisiana  
Attorney General Office

\* \* \* \* \*

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 Corporation v. Louisiana Tax Commission**, 2009-0628 (La. App. 1 Cir. 8/10/09), \_\_ So.3d \_\_, consolidated with, **Florida Gas Transmission Company v. Louisiana Tax Commission**, 2009-0629 (La. App. 1 Cir. 8/10/09), \_\_ So.3d \_\_. By summary disposition, we dismiss this appeal as moot. Uniform Rules-Louisiana Courts of Appeal, Rule 2-16.2A(3).

**APPEAL DISMISSED.**