

CIG. The Commission, by order issued September 10, 1997, in Docket No. RP97-369-000 *et al.*,¹ on remand from the D.C. Circuit Court of Appeals,² required first sellers to refund the Kansas ad valorem tax reimbursements to the pipelines, with interest, for the period from 1983 to 1988. In its January 28, 1998 Order Clarifying Procedures, the Commission stated that producers (i.e., first sellers) could file dispute resolution requests with the Commission, asking the Commission to resolve the dispute with the pipeline over the amount of Kansas ad valorem tax refunds owed.³ La Jolla's petition is on file with the Commission and open to public inspection.

La Jolla's accountants state that the Kansas ad valorem tax refunds that CIG is seeking from La Jolla pertain to production in 1980, 1981, and 1982. La Jolla's accountants state that they sent two letters to CIG (dated December 8, 1997 and February 25, 1998), and have not received any response from CIG. In view of the above, La Jolla's accountant's on behalf of La Jolla, request the Commission's attention to this matter, i.e., that the Commission resolve this dispute.

Any person desiring to comment on or make any protest with respect to said petition should, on or before April 24, 1998, file with the Federal Energy Regulatory Commission, 888 First Street, N.E., Washington, D.C. 20426, a motion to intervene or protest in accordance with the requirements of the Commission's Rules of Practice and Procedure (18 CFR 385.214 or 385.211). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken, but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to the proceeding, or to participate as a party in any hearing therein, must file a motion to intervene in accordance with the Commission's Rules.

Linwood A. Watson, Jr.,

Acting Secretary.

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¹ See 80 FERC ¶ 61,264 (1997); order denying reh'g issued January 28, 1998, 82 FERC ¶ 61,058 (1998).

² *Public Service Company of Colorado v. FERC*, 91 F.3d 1478 (D.C. 1996), cert. denied, Nos. 96-954 and 96-1230 (65 U.S.L.W. 3751 and 3754, May 12, 1997).

³ 82 FERC ¶ 61,059 (1998).

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

[Docket No. GP98-21-000]

Midgard Energy Company; Notice of Petition for Dispute Resolution

April 3, 1998.

Take notice that, on March 6, 1998, Midgard Energy Company (Midgard), formerly; Maxus Exploration Company (Maxus), filed a petition requesting the Commission to resolve Midgard's dispute with K N Interstate Gas Transmission Company (KNI) over Midgard's Kansas ad valorem tax refund liability to KNI. The Commission, by order issued September 10, 1997, in Docket No. RP97-369-000 *et al.*,¹ on remand from the D.C. Circuit Court of Appeals,² required first sellers to refund the Kansas ad valorem tax reimbursements to the pipelines, with interest, for the period from 1983 to 1988.³ Midgard's petition is on file with the Commission and open to public inspection.

In its petition, Midgard argues that it has no refund liability to KNI because, during the 1983 through 1988 period at issue Midgard did not own the properties and/or the production under Contract No. 130 on which KNI claims refunds. Midgard adds that it does not own those properties now.

Midgard states that KNI's Statement of Refunds Due lists Maxus Energy (as successor to Cotton Petroleum) as the first seller under Contract No. 130, for production from the Betts A-1 well. Midgard states that it did not collect any Kansas ad valorem tax reimbursements under Contract No. 130 during the 1983 to 1988 period, and that it believes that Cotton Petroleum owned the Betts A-1 well production under Contract No. 130 from 1983 through 1986, and that Apache Corporation or an Apache affiliate (Apache) acquired the subject well in 1986. Midgard states that it acquired the Betts A-1 well from Apache, effective May 1, 1991, as part of a producing property acquisition and that, effective August 1, 1992, Midgard

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³ In its January 28, 1998 Order Clarifying Procedures, the Commission stated that producers (i.e., first sellers) could file dispute resolution requests with the Commission, asking the Commission to resolve the dispute with the pipeline over the amount of Kansas ad valorem tax refunds owed, see 82 FERC ¶ 61,059 (1998).

and KNI entered into a termination agreement for Contract No. 130 that specifically provided (among other things) that "each party does hereby forever release and discharge the other from any and all liability under the contract." Midgard adds that, effective July 1, 1996, it sold its interest in the Betts A-1 well to Mr. Kenneth R. Lang, Sr., of Garden City, Kansas, for \$5,000.

Midgard contends that the 1983-1988 Kansas ad valorem tax refund liability should fall to Cotton Petroleum and Apache, not Midgard, since Midgard did not receive any Kansas ad valorem tax reimbursements during the 1983-1988 period at issue. Therefore, Midgard contends that it has no refund liability to KNI under Contract No. 130.

Any person desiring to comment on or make any protest with respect to said petition should, on or before April 24, 1998, file with the Federal Energy Regulatory Commission, 888 First Street, N.E., Washington, D.C. 20426, a motion to intervene or protest in accordance with the requirements of the Commission's Rules of Practice and Procedure (18 CFR 385.214 or 385.211). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken, but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to the proceeding, or to participate as a party in any hearing therein, must file a motion to intervene in accordance with the Commission's Rules.

Linwood A. Watson, Jr.,

Acting Secretary.

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DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

[Docket No. TM98-8-16-000]

National Fuel Gas Supply Corporation; Notice of Tariff Filing

April 3, 1998.

Take notice that on March 31, 1998, National Fuel Gas Supply Corporation (National) tendered for filing as part of its FERC Gas Tariff, Fourth Revised Volume No. 1, Ninth Revised Sheet No. 9, with a proposed effective date of April 1, 1998.

National states that pursuant to Article I, Section 4, of the approved settlement at Docket Nos. RP94-367-000, et al., National is required to redetermine quarterly the Amortization Surcharge to reflect revisions in the Plant to be Amortized, interest and