

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)

Northern Natural Gas Company

Year/Period of Report

End of 2013/Q4

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Partners of
Northern Natural Gas Company
Omaha, Nebraska

We have audited the accompanying financial statements of Northern Natural Gas Company (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2013, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 122 of the accompanying Federal Energy Regulatory Commission Form 2, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities and proprietary capital of Northern Natural Gas Company as of December 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

As discussed in Note 2 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Deloitte & Touche LLP

April 17, 2014

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

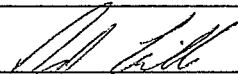
IDENTIFICATION

01 Exact Legal Name of Respondent Northern Natural Gas Company		Year/Period of Report End of 2013/Q4	
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) 1111 South 103rd Street, Omaha, NE 68124			
05 Name of Contact Person Thomas P. Tosoni		06 Title of Contact Person Director - Accounting and Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1111 South 103rd Street, Omaha, NE 68124			
08 Telephone of Contact Person, Including Area Code 402-398-7993		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr)	

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 Joseph M. Lillo	12 Title Vice President - Finance
13 Signature /s/ Joseph M. Lillo 	14 Date Signed 04/17/2014

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 Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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			
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9	Statement of Retained Earnings for the Year	118-119		
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
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15	Gas Property and Capacity Leased to Others	213		
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21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
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27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
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34	Capital Stock Expense	254		NA
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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 Reacquired Debt	260		NA
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
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55	Gas Used in Utility Operations	331		
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67	Gas Storage Projects	512-513		
68	Transmission Lines	514		
69	Transmission System Peak Deliveries	518		
70	Auxiliary Peaking Facilities	519		
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 checked="" type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
General Information			
<p>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.</p> <p>Joseph M. Lillo, Vice President Finance 1111 South 103rd Street, Omaha, NE 68124</p>			
<p>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.</p> <p>Delaware, 7/14/1986</p>			
<p>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.</p> <p>NA</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>The Respondent owns and operates a natural gas pipeline system and engages in transportation and storage of gas for others in interstate commerce in Illinois, Iowa, Kansas, Louisiana-Offshore, Michigan, Minnesota, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Texas-Offshore, and Wisconsin.</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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Security Holders and Voting Powers

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing: <u>08/13/2013</u>	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy. Total: 1002 By Proxy:	3. Give the date and place of such meeting: 08/13/2013 by written consent
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 08/13/2013			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	1,002	1,002		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	1,002	1,002		
8					
9	NNGC Acquisition, LLC	1,002	1,002		
10	666 Grand Avenue, Suite 500, Des Moines, IA 50309-2580				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
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.

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. 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.
10. 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.
11. 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.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. 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.

1. None

2. None

3. None

4. None

5. CP12-469-000

By Commission order issued February 21, 2013, Respondent was granted approval to abandon by sale to DKM Enterprises, LLC approximately 126 miles of its 24-inch-diameter A-Line pipeline and appurtenant facilities extending through the Panhandle areas of Texas and Oklahoma and into south central Kansas. The facilities were abandoned effective April 19, 2013.

BLANKET CERTIFICATE ACTIVITIES

No important extensions or reductions of the Respondent's transmission system occurred pursuant to the Respondent's blanket authority granted September 1, 1982, in Docket No. CP82-401-000 from January 1 through December 31, 2013.

§311 FACILITIES

No important extensions or reductions of the Respondent's transmission system occurred pursuant to §311(a) of the Natural Gas Policy Act of 1978 from January 1 through December 31, 2013.

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Northern Natural Gas Company			2013/Q4
Important Changes During the Quarter/Year			

SOURCES OF GAS

During 2013 the Respondent connected approximately 550,000 Dth per day of supply access from the Wolfberry shale formation in West Texas.

6. None

7. None

8. None

9. Refer to Note 12 included in the Notes to the Financial Statements on page 122.

10. None

11. None

12. Brian Mundt was elected vice president on February 19, 2013.

13. Not applicable

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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	3,484,949,717	3,398,086,015	
3	Construction Work in Progress (107)	200-201	45,520,166	17,394,595	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,530,469,883	3,415,480,610	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,253,886,542	1,225,436,543	
6	Net Utility Plant (Total of line 4 less 5)		2,276,583,341	2,190,044,067	
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)		2,276,583,341	2,190,044,067	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	28,429,396	28,429,396	
13	System Balancing Gas (117.2)	220	41,211,532	41,211,532	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	(5,813,768)	(3,247,568)	
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)		36,840,752	31,637,469	
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)		36,840,752	31,637,469	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)		(10,113,462)	(7,597,540)	
33	Special Deposits (132-134)		3,082,975	2,151,752	
34	Working Funds (135)		24,400	24,400	
35	Temporary Cash Investments (136)	222-223	132,791,780	90,335,329	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		66,203,438	64,846,504	
38	Other Accounts Receivable (143)		7,517,817	403,792	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		230,000,000	230,000,000	
41	Accounts Receivable from Associated Companies (146)		7,909,065	7,376,301	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Statement of Income

Quarterly

- 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.
- 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.
- 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.
- If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

- Do not report fourth quarter data in columns (e) and (f)
- 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.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 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.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- 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.
- 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.
- If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
- 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.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- 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	592,580,234	587,768,266	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	148,895,960	156,129,236	0	0
5	Maintenance Expenses (402)	317-325	56,353,022	49,755,863	0	0
6	Depreciation Expense (403)	336-338	57,449,747	57,033,321	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	7,207,066	7,089,750	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)		0	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	52,683,283	51,684,519	0	0
15	Income Taxes-Federal (409.1)	262-263	27,707,020	37,826,855	0	0
16	Income Taxes-Other (409.1)	262-263	6,918,930	9,529,350	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	136,579,316	79,902,133	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	84,056,961	39,560,152	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)		482,685	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)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		410,220,068	409,390,875	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		182,360,166	178,377,391	0	0

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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)		182,360,166	178,377,391	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)		843	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)		1,572,471	1,751,207	0	0	
38	Allowance for Other Funds Used During Construction (419.1)		1,396,855	1,184,948	0	0	
39	Miscellaneous Nonoperating Income (421)		18,294,993	7,573,344	0	0	
40	Gain on Disposition of Property (421.1)		6,318	500,558	0	0	
41	TOTAL Other Income (Total of lines 31 thru 40)		21,269,794	11,010,057	0	0	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		45,974	0	0	0	
44	Miscellaneous Amortization (425)		0	0	0	0	
45	Donations (426.1)	340	511,082	343,155	0	0	
46	Life Insurance (426.2)		0	0	0	0	
47	Penalties (426.3)		2,252	255	0	0	
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		73,429	59,412	0	0	
49	Other Deductions (426.5)		105,457	583,274	0	0	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	738,194	986,096	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	(15,737,665)	(20,489,375)	0	0	
54	Income Taxes-Other (409.2)	262-263	(3,505,812)	(3,997,849)	0	0	
55	Provision for Deferred Income Taxes (410.2)	234-235	73,287,143	55,031,287	0	0	
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	45,876,173	28,093,267	0	0	
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0	
58	(Less) Investment Tax Credits (420)		0	0	0	0	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		8,167,493	2,450,796	0	0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		12,364,107	7,573,165	0	0	
61	INTEREST CHARGES						
62	Interest on Long-Term Debt (427)		44,075,000	50,793,055	0	0	
63	Amortization of Debt Disc. and Expense (428)	258-259	341,541	800,502	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	0	0	0	0	
68	Other Interest Expense (431)	340	38,624	46,013	0	0	
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		401,726	404,433	0	0	
70	Net Interest Charges (Total of lines 62 thru 69)		44,053,439	51,235,137	0	0	
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		150,670,834	134,715,419	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)		150,670,834	134,715,419	0	0	

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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		307,847,429	294,132,010
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)		150,670,834	134,715,419
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)	131	80,000,000	121,000,000
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)		378,518,263	307,847,429
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		378,518,263	307,847,429
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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Statement of Cash Flows				
<p>(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.</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>				
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 72(c) on page 116)	150,670,834	134,715,419	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	64,656,813	64,123,071	
5	Amortization of (Specify)	11,808,385	13,107,125	
6	Deferred Income Taxes (Net)	79,933,325	67,280,001	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(8,624,842)	(4,157,574)	
9	Net (Increase) Decrease in Inventory	(1,585,214)	1,194,138	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	(27,178,665)	36,936,537	
12	Net (Increase) Decrease in Other Regulatory Assets	(9,607,692)	(19,565,432)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	137,828	(55,156)	
14	(Less) Allowance for Other Funds Used During Construction	1,396,855	1,184,948	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:	5,638,729	11,353,452	
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.?)	264,452,646	303,746,633	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(156,273,265)	(112,347,152)	
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	(1,396,855)	(1,184,948)	
27	Other:	10,265,651	2,817,500	
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(144,610,759)	(108,344,704)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)	108,642	72,200	
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)			

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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 Allowance Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other: Cost from disposal of asset		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47.?)	(144,502,117)	(108,272,504)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		249,565,000
54	Preferred Stock		
55	Common Stock		
56	Other: Debt issuance costs	(10,000)	(2,192,472)
57	Net Increase in Short-Term Debt (c)		
58	Other: Loans to MEHC		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	(10,000)	247,372,528
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		(300,000,000)
63	Preferred Stock		
64	Common Stock		
65	Other:		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(80,000,000)	(121,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(80,010,000)	(173,627,472)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of Line 18, 49 and 71)	39,940,529	21,846,657
75			
76	Cash and Cash Equivalents at Beginning of Year	82,762,189	60,915,532
77			
78	Cash and Cash Equivalents at End of Year	122,702,718	82,762,189

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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) Organization and Operations

Northern Natural Gas Company (the "Respondent") is an indirect wholly owned subsidiary of MidAmerican Energy Holdings Company ("MEHC"), a holding company that owns subsidiaries principally engaged in the energy business. MEHC is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). The Respondent owns the largest interstate natural gas pipeline system in the United States, as measured by pipeline miles, which reaches from southern Texas to Michigan's Upper Peninsula (the "System"). The System, which is interconnected with many interstate and intrastate pipelines in the national grid system, consists of two operationally integrated systems. Its traditional end-use and distribution market area in the northern part of its system, referred to as the Market Area, includes points in Iowa, Nebraska, Minnesota, Wisconsin, South Dakota, Michigan and Illinois. Its natural gas supply and delivery service area in the southern part of its system, referred to as the Field Area, includes points in Kansas, Texas, Oklahoma and New Mexico. The Respondent primarily transports and stores natural gas for utilities, municipalities, gas marketing companies,

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industrial and commercial users and other end-users. The System consists of 14,700 miles of natural gas pipelines, including 6,300 miles of mainline transmission pipelines and 8,400 miles of branch and lateral pipelines, with a Market Area design capacity of 5.5 billion cubic feet ("Bcf") per day and a Field Area delivery capacity of 2.0 Bcf per day to the Market Area. Additionally, the Respondent has three underground natural gas storage facilities and two liquefied natural gas storage peaking units that have a total firm service and operational storage cycle capacity of over 73 Bcf and over 2.0 Bcf per day of peak delivery capability. The System is configured with approximately 2,300 active receipt and delivery points which are integrated with the facilities of local distribution companies ("LDC"). Many of the Respondent's LDC customers are part of combined utilities that also use natural gas as a fuel source for electric generation. The Respondent delivers over 0.9 trillion cubic feet of natural gas to its customers annually.

(2) Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates in Preparation of Financial Statements

The Respondent has no subsidiaries and does not hold a controlling financial interest in any other entity. The financial statements and supporting schedules were prepared in accordance with the Uniform System of Accounts as prescribed by the Federal Energy Regulatory Commission ("FERC"). The FERC-approved tariff establishes rates, terms and conditions under which the Respondent provides services to its customers. The Uniform System of Accounts is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America ("GAAP"). Financial accounting and reporting differences between FERC and GAAP for the Respondent are principally related to account classifications such as but not limited to: Costs incurred and revenues collected for future plant retirement costs are classified as a regulatory liability for GAAP and as accumulated provision for depreciation for FERC; and deferred tax assets and liabilities are presented as gross assets and liabilities for FERC purposes, but are netted for GAAP. The preparation of the Financial Statements in conformity with FERC guidelines requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates include, but are not limited to, the effects of regulation; unbilled revenue; income taxes; valuation of certain financial assets and liabilities, including derivative contracts; long-lived asset recovery; asset retirement obligations ("AROs"); and accounting for contingencies. Actual results may differ from the estimates used in preparing the Financial Statements. The Respondent has evaluated subsequent events through April 17, 2014, which is the date the audited Financial Statements were available to be issued.

Accounting for the Effects of Certain Types of Regulation

The Respondent prepares its financial statements in accordance with authoritative guidance for regulated operations, which recognizes the economic effects of regulation. Accordingly, the Respondent is required to defer the recognition of certain costs or income if it is probable that, through the ratemaking process, there will be a corresponding increase or decrease in future regulated rates. Regulatory assets and liabilities are established to reflect the impacts of these deferrals.

The Respondent continually evaluates the applicability of the guidance for regulated operations and whether its regulatory assets and liabilities are probable of inclusion in future regulated rates by considering factors such as a change in the regulator's approach to setting regulated rates from cost-based ratemaking to another form of regulation, other regulatory actions or the impact of competition that could limit the Respondent's ability to recover its costs. The Respondent believes the application of the guidance for regulated operations is appropriate and its existing regulatory assets and liabilities are

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probable of inclusion in future regulated rates. The evaluation reflects the current political and regulatory climate at the federal level. If it becomes no longer probable that the deferred costs or income will be included in future regulated rates, the related regulatory assets and liabilities will be written-off to net income, returned to customers or re-established as accumulated other comprehensive income (loss) ("AOCI").

Fair Value Measurements

As defined under GAAP, fair value is the price that would be received to sell an asset or paid to transfer a liability between market participants in the principal market or in the most advantageous market when no principal market exists. Adjustments to transaction prices or quoted market prices may be required in illiquid or disorderly markets in order to estimate fair value. Different valuation techniques may be appropriate under the circumstances to determine the value that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Market participants are assumed to be independent, knowledgeable, able and willing to transact an exchange and not under duress. Nonperformance or credit risk is considered in determining fair value. Considerable judgment may be required in interpreting market data used to develop the estimates of fair value. Accordingly, estimates of fair value presented herein are not necessarily indicative of the amounts that could be realized in a current or future market exchange.

Cash Equivalents and Restricted Cash

Cash equivalents consist of funds invested in money market mutual funds with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements or other contractual provisions. Restricted amounts are included in special deposits and other special funds on the Balance Sheets.

Allowance for Doubtful Accounts

Accounts receivable are stated at the outstanding principal amount, net of an estimated allowance for doubtful accounts. The allowance for doubtful accounts is based on the Respondent's assessment of the collectibility of amounts owed to the Respondent by its customers. This assessment requires judgment regarding the ability of customers to pay or the outcome of any pending disputes. As of December 31, 2013 and 2012, the allowance for doubtful accounts totaled \$0.3 million and \$0.7 million, respectively, and is included in customer accounts receivable and other accounts receivable on the Balance Sheets.

Transportation Imbalances

Shippers schedule their volumes into the Respondent's System with subsequent deliveries to various markets. Imbalance receivables from and payables to shippers are created when receipts to the System from shippers vary from deliveries off the System, excluding quantities retained by the pipeline for fuel. Receipts and deliveries from third parties in connection with balancing and other gas service contracts also result in imbalances. Such imbalances are valued at contractual or market rates and recorded as miscellaneous current and accrued assets or liabilities on the Balance Sheets with offsetting entries to operating expenses on the Statements of Income. The imbalances cause offsetting changes in the volumes of system balancing gas, which are priced at contractual or market rates, and are recorded as adjustments to system gas balances in the gas owed to system gas utility account on the Balance Sheets and to operating expenses on the Statements of Income. Settlement of imbalances occurs in accordance with the contractual terms of the agreements and timing of delivery of gas based on operational conditions.

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Inventories

Inventories consist primarily of materials and supplies, which mainly include replacement parts used in the periodic overhaul of gas compressor units and materials for construction, operation and maintenance and are stated at average cost.

Derivatives

The Respondent employs a number of different derivative contracts, including forward gas purchase and gas sale contracts and gas price commodity and basis swaps to manage price risk for natural gas. Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. Derivative balances reflect offsetting permitted under master netting agreements with counterparties.

Commodity derivatives used in normal business operations that are settled by physical delivery, among other criteria, are eligible for and may be designated as normal purchases or normal sales. Normal purchases or normal sales contracts are not marked-to-market and settled amounts are recognized as gas operating revenues, operating expenses and other income and deductions on the Statements of Income.

For the Respondent's derivatives not designated as hedging contracts, the settled amount is generally includable in regulated rates. Accordingly, the net unrealized gains and losses associated with interim price movements on contracts that are accounted for as derivatives and probable of inclusion in regulated rates are recorded as regulatory assets and liabilities. For the Respondent's derivatives not designated as hedging contracts and for which changes in fair value are not recorded as regulatory assets and liabilities, unrealized gains and losses are recognized on the Statements of Income as gas operating revenues for sales contracts and operating expenses or other income and deductions for purchase contracts and natural gas and fuel swap contracts.

For the Respondent's derivatives designated as hedging contracts, the Respondent formally assesses, at inception and thereafter, whether the hedging contract is highly effective in offsetting changes in the hedged item. The Respondent formally documents hedging activity by transaction type and risk management strategy.

Changes in the estimated fair value of a derivative contract designated and qualified as a cash flow hedge, to the extent effective, are included on the Statement of Accumulated Comprehensive Income and Hedging Activities as AOCI, net of tax, until the contract settles and the hedged item is recognized in earnings. The Respondent discontinues hedge accounting prospectively when it has determined that a derivative contract no longer qualifies as an effective hedge, or when it is no longer probable that the hedged forecasted transaction will occur. When hedge accounting is discontinued because the derivative contract no longer qualifies as an effective hedge, future changes in the estimated fair value of the derivative contract are charged to earnings. Gains and losses related to discontinued hedges that were previously recorded in AOCI will remain in AOCI until the contract settles and the hedged item is recognized in earnings, unless it becomes probable that the hedged forecasted transaction will not occur at which time associated deferred amounts in AOCI are immediately recognized in earnings.

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Utility Plant, Net

General

Additions to utility plant are recorded at cost. The Respondent capitalizes all construction-related material, direct labor and contract services, as well as indirect construction costs, which include debt and equity allowance for funds used during construction ("AFUDC") on rate base assets. The cost of additions and betterments are capitalized, while costs incurred that do not improve or extend the useful lives of the related assets are generally expensed. The Respondent is permitted to earn a return on the cost of its rate base assets as well as recover these costs through depreciation expense over the useful lives of the assets.

Depreciation and amortization are computed by applying the composite or straight-line method based on either estimated useful lives or mandated recovery periods as prescribed by the FERC. Depreciation studies are completed by the Respondent to determine the appropriate group lives, net salvage and group depreciation rates. These studies are reviewed and rates are ultimately approved by the FERC. Under the composite method when utility plant is retired, the original cost of the property retired is charged to accumulated depreciation and amortization, net of salvage and removal costs. For general plant, the original cost of the property retired is charged to accumulated depreciation and amortization at the end of the depreciable lives of the asset vintages. Retirement gains or losses are not included in income except in the case of sales of operating units.

The Respondent capitalizes debt and equity AFUDC, which represents the cost of debt and equity funds necessary to finance the construction of regulated facilities, as a component of utility plant, with offsetting credits to the Statements of Income. AFUDC is computed based on guidelines set forth by the FERC.

AFUDC on borrowed funds totaled \$0.4 million for each of the years ended December 31, 2013 and 2012, and is included in interest expense on the Statements of Income. AFUDC on equity funds totaled \$1.4 million and \$1.2 million for the years ended December 31, 2013 and 2012, respectively, and is included in other income on the Statements of Income.

System Gas

Storage base gas and system balancing gas are accounted for utilizing the fixed asset accounting method as prescribed by the FERC. Under this approach, system gas volumes are classified as utility plant and valued at cost. Temporary encroachments upon system gas are valued at contractual or current market prices.

Asset Retirement Obligations

The Respondent recognizes AROs when it has a legal obligation to remove or abandon-in-place an asset upon retirement. The Respondent's AROs are related to the decommissioning of all offshore Gulf Coast facilities. The fair value of an ARO liability is recognized in the period in which it is incurred, if a reasonable estimate of fair value can be made, and is added to the carrying amount of the associated asset, which is then depreciated over the remaining useful life of the asset. Subsequent to the initial recognition, the ARO liability is adjusted for any revisions to the original estimate of undiscounted cash flows (with corresponding adjustments to utility plant) and for accretion of the ARO liability due to the passage of time. The difference between the ARO liability, the corresponding ARO asset included in utility plant and amounts recovered in regulated rates to satisfy such liabilities is recorded as a regulatory asset or liability. When an ARO is settled, the related ARO asset net of accumulated depreciation and the ARO regulatory asset are cleared against the ARO liability. ARO settlement costs are charged to the accumulated depreciation reserve and are collected from the Respondent's customers through a provision in the Respondent's rates.

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Impairment

The Respondent evaluates long-lived assets for impairment, including utility plant, when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable, or the assets are being held for sale. Upon the occurrence of a triggering event, the asset is reviewed to assess whether the estimated undiscounted cash flows expected from the use of the asset plus the residual value from the ultimate disposal exceeds the carrying value of the asset. If the carrying value exceeds the estimated recoverable amounts, the asset is written down to the estimated fair value. The impacts of regulation are considered when evaluating the carrying value of rate base assets. For non-rate base assets, any resulting impairment loss is reflected on the Statements of Income.

Revenue Recognition

Revenue from customers is recognized as natural gas is delivered or services are provided. Revenue recognized includes billed and unbilled amounts. As of December 31, 2013 and 2012, unbilled revenue was \$8.0 million and \$9.8 million, respectively, and is included in customer accounts receivable on the Balance Sheets. The Respondent's transportation and storage revenue is primarily derived from fixed reservation charges based on contractual quantities and regulated rates. The remaining revenue, consisting primarily of commodity charges, is based on contractual rates and estimated usage based on scheduled quantities. Differences between scheduled quantities and actual measured quantities are reflected in revenue during the following month and historically have been immaterial.

The Respondent is subject to FERC regulations and, accordingly, certain revenue collected may be subject to possible refunds upon final FERC orders in pending regulated rate proceedings. The Respondent may record revenue that is subject to refund based on its best estimates of the final outcomes of such proceedings and other third party regulatory proceedings, advice of counsel and estimated total exposure, as well as collection and other risks. The Respondent had no earned revenue subject to refund for the years ended December 31, 2013 and 2012.

Income Taxes

Berkshire Hathaway includes MEHC and its subsidiaries in its United States federal income tax return. Consistent with established regulatory practice, the Respondent's provision for income tax expense has been computed on a stand-alone basis, and substantially all of its respective currently payable or receivable income taxes are remitted to or received from MEHC.

Deferred income tax assets and liabilities are based on differences between the financial statement and income tax basis of assets and liabilities using estimated income tax rates expected to be in effect for the year in which the differences are expected to reverse. Changes in deferred income tax assets and liabilities that are associated with components of other comprehensive income ("OCI") are charged or credited directly to OCI. Other changes in deferred income tax assets and liabilities are included as a component of income tax expense. Valuation allowances are established for certain deferred income tax assets where realization is not likely.

In determining the Respondent's income taxes, management is required to interpret complex income tax laws and regulations, which includes consideration of regulatory implications imposed by the FERC. The Respondent's income tax returns are subject to continuous examinations by federal, state and local income tax authorities that may give rise to different interpretations of these complex laws and regulations. Due to the nature of the examination process, it generally takes years before these examinations are completed and these matters are resolved. The Respondent recognizes the tax

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benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the Financial Statements from such a position are measured based on the largest benefit that is more-likely-than-not of being realized upon ultimate settlement. Although the ultimate resolution of the Respondent's federal, state and local income tax examinations is uncertain, the Respondent believes it has made adequate provisions for these income tax positions. The aggregate amount of any additional income tax liabilities that may result from these examinations, if any, is not expected to have a material adverse impact on the Respondent's financial results.

New Accounting Pronouncements

In February 2013, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2013-04, which amends FASB Accounting Standards Codification ("ASC") Topic 405, "Liabilities." The amendments in this guidance require an entity to measure obligations resulting from joint and several liability arrangements for which the total amount of the obligation is fixed at the reporting date as the amount the reporting entity agreed to pay plus any additional amounts the reporting entity expects to pay on behalf of its co-obligor. Additionally, the guidance requires the entity to disclose the nature and amount of the obligation, as well as other information about those obligations. This guidance is effective for interim and annual reporting periods beginning after December 15, 2013. The Respondent adopted this guidance on January 1, 2014. The adoption of this guidance did not have a material impact on the Respondent's disclosures included within Notes to Financial Statements.

In February 2013, the FASB issued ASU No. 2013-02, which amends FASB ASC Topic 220, "Comprehensive Income." The amendments in this guidance require an entity to provide information about the amounts reclassified out of AOCI by component. In addition, an entity is required to present, either on the face of the financial statements or in the notes, significant amounts reclassified out of AOCI by the respective line items of net income if the amount reclassified is required under GAAP to be reclassified to net income in its entirety in the same reporting period. For other amounts that are not required under GAAP to be reclassified in their entirety to net income, an entity is required to cross-reference to other disclosures required by GAAP that provide additional detail about those amounts. The Respondent adopted this guidance on January 1, 2013. The adoption of this guidance did not have a material impact on the Respondent's disclosures included within Notes to Financial Statements.

In December 2011, the FASB issued ASU No. 2011-11, which amends FASB ASC Topic 210, "Balance Sheet." The amendments in this guidance require an entity to provide quantitative disclosures about offsetting financial instruments and derivative instruments. Additionally, this guidance requires qualitative and quantitative disclosures about master netting agreements or similar agreements when the financial instruments and derivative instruments are not offset. In January 2013, the FASB issued ASU No. 2013-01, which also amends FASB ASC Topic 210 to clarify that the scope of ASU No. 2011-11 only applies to derivative instruments, repurchase agreements, reverse purchase agreements and securities borrowing and securities lending transactions that are either being offset or are subject to an enforceable master netting arrangement or similar agreement. The Respondent adopted the guidance on January 1, 2013. The adoption of the guidance did not have a material impact on the Respondent's disclosures included within Notes to Financial Statements.

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(3) Utility Plant

Utility plant consists of the following as of December 31 (in thousands):

	Depreciation Rates	2013	2012
Transmission and other plant	1.5% to 10.0%	\$ 2,770,480	\$ 2,696,889
Storage plant (1)	1.25% to 2.34%	490,704	471,554
Intangible plant (2)	4.4% to 20.0%	127,566	118,990
General plant and buildings	2.75% to 10.0%	96,200	110,653
Utility plant		3,484,950	3,398,086
Construction in progress		45,520	17,395
Total utility plant		3,530,470	3,415,481
Accumulated depreciation and amortization		(1,253,887)	(1,225,437)
Net utility plant		2,276,583	2,190,044
System gas		63,827	66,393
Total utility plant, net		\$ 2,340,410	\$ 2,256,437

(1) Includes system gas and market-based underground storage facilities. Recoverable system gas is not depreciated.

(2) Includes costs for capitalized software development, contributions in aid of construction, organization and leasehold improvements.

The Respondent had gross costs for capitalized software development of \$108.0 million and \$99.9 million and accumulated amortization of \$43.4 million and \$38.8 million as of December 31, 2013 and 2012, respectively, which is included in intangible plant and reflected in utility plant on the Balance Sheets. Capitalized software development costs are amortized at a rate of 4.4%.

The Respondent had gross costs for capitalized right of use or right of way of \$101.5 million and \$100.3 million and accumulated amortization of \$29.9 million and \$28.2 million as of December 31, 2013 and 2012, respectively, which is included in transmission and other plant and storage plant and reflected in utility plant on the Balance Sheets. Capitalized right of use or right of way costs are amortized at rates ranging from 1.25% to 10.0%.

For the years ended December 31, 2013 and 2012, depreciation expense of \$57.4 million and \$57.0 million, respectively, and amortization expense of \$7.2 million and \$7.1 million, respectively, were included in depreciation and amortization on the Statements of Income. The Respondent expects amortization expense to be \$7.2 million for 2014, \$7.2 million for 2015, \$7.2 million for 2016, \$7.0 million for 2017 and \$6.9 million for 2018.

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(4) Regulatory Matters

Regulatory assets represent costs that are expected to be recovered in future regulated rates. The Respondent's regulatory assets reflected on the Balance Sheets consist of the following as of December 31 (in thousands):

	Weighted Average Remaining Life	2013	2012
Unrealized loss on regulated derivative contracts	9 years	\$ 69,338	\$ 68,825
AROs	8 years	25,227	20,202
Smart pigging and hydrostatic testing costs	7 years	29,081	29,823
Deferred income taxes associated with equity AFUDC ⁽¹⁾	67 years	16,150	15,502
Migration and system upgrade costs	1 years	991	2,181
Employee benefit plan ⁽²⁾	12 years	—	3,462
Fuel and unaccounted for gas	1 year	1,868	5,011
Other	Various	3,681	5,086
Total regulatory assets		\$ 146,336	\$ 150,092

(1) Amortized at the same rate as onshore transmission plant.

(2) Represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in regulated rates when recognized.

The Respondent had regulatory assets not earning a return on investment of \$116.4 million and \$110.7 million as of December 31, 2013 and 2012, respectively.

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The fuel and unaccounted for gas regulatory asset (liability) is a periodic rate adjustment ("PRA") tracker, which is comprised of trackers for fuel and storage, unaccounted for gas and electric compression charges. The PRA surcharges, when approved, are added to the firm and interruptible transportation rates and storage rates. The fuel and unaccounted for gas regulatory asset (liability) consists of the following as of December 31 (in thousands):

	<u>2013</u>	<u>2012</u>
Electric compression tracker:		
Balance, January 1	\$ (200)	\$ (153)
Gas operating revenue	(36)	(205)
Operating expenses	<u>315</u>	<u>158</u>
Balance, December 31	<u>79</u>	<u>(200)</u>
Fuel and storage volumetric tracker:		
Balance, January 1	1,512	(65)
Gas used (1)	55,796	33,004
Gas retained (1)	<u>(51,393)</u>	<u>(31,427)</u>
Balance, December 31	<u>5,915</u>	<u>1,512</u>
Unaccounted for gas volumetric tracker:		
Balance, January 1	3,699	6,684
Unaccounted for activity (1)	5,961	6,175
Gas retained (1)	<u>(13,786)</u>	<u>(9,160)</u>
Balance, December 31	<u>(4,126)</u>	<u>3,699</u>
Total	<u>\$ 1,868</u>	<u>\$ 5,011</u>

(1) Represents amounts recorded to the gas owed to system gas on the Balance Sheets.

Regulatory liabilities represent income to be recognized or amounts to be returned to customers in future periods. The Respondent's regulatory liabilities reflected on the Balance Sheets consist of the following as of December 31 (in thousands):

	<u>Weighted Average Remaining Life</u>	<u>2013</u>	<u>2012</u>
Employee benefit plan ⁽¹⁾	12 years	\$ 23,935	\$ 18,128
Interest rate lock gain	3 years	287	491
Encroachment revaluation	1 year	195	48
Other	Various	<u>1,548</u>	<u>1,410</u>
Total regulatory liabilities		<u>\$ 25,965</u>	<u>\$ 20,077</u>

(1) Represents amounts not yet recognized as a component of net periodic benefit cost that are to be returned to customers in future periods when recognized.

Other regulatory liabilities include Carlton surcharge revenue and daily delivery variance charge ("DDVC") and penalty trackers. Pursuant to the tariff, the Respondent is allowed to collect Carlton surcharge revenues and DDVC and penalty revenues from the customers during the year. The amounts collected from customers earn interest. The customers are reimbursed each year with interest based on a weighted value proration. Other regulatory liabilities consist of the following as of December 31 (in thousands):

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	<u>2013</u>	<u>2012</u>
DDVC and penalty revenue tracker:		
Balance, January 1	\$ 498	\$ 664
Revenue collected (1)	540	410
Interest expense	14	12
Customer reimbursements	(441)	(588)
Balance, December 31	<u>611</u>	<u>498</u>

Carlton surcharge revenue tracker:		
Balance, January 1	912	802
Revenue collected (2)	2,433	2,413
Interest expense	22	20
Customer reimbursements	(2,431)	(2,323)
Balance, December 31	<u>\$ 936</u>	<u>\$ 912</u>

(1) Represents amounts collected from customers and recorded to other revenue with offsetting amounts recorded to operating expenses in the Statements of Income.

(2) Represents amounts collected from customers and recorded to gas transportation revenue with offsetting amounts recorded to operating expenses in the Statements of Income.

(5) Long-Term Debt

Long-term debt consists of the following, including unamortized premiums and discounts, as of December 31 (dollars in thousands):

	<u>Par Value</u>	<u>2013</u>	<u>2012</u>
Long-term debt:			
5.125% Senior Notes, due 2015	\$ 100,000	\$ 99,978	\$ 99,962
5.75% Senior Notes, due 2018	200,000	199,976	199,971
4.25% Senior Notes, due 2021	200,000	199,966	199,962
5.8% Senior Bonds, due 2037	150,000	149,905	149,903
4.1% Senior Bonds, due 2042	250,000	249,575	249,569
Total long-term debt	<u>\$ 900,000</u>	<u>\$ 899,400</u>	<u>\$ 899,367</u>

All of the Respondent's senior notes and bonds are due and payable on their respective maturity dates and none have mandatory prepayment terms.

The Respondent is prohibited from making distributions in respect of the shares of its capital stock unless, on the date of any such distribution, none of certain specified events of default exist under its senior unsecured debt and either (1) at the time and as a result of such distribution, the ratio of its debt to its total capital does not exceed 0.65 to 1.0 and the ratio of its earnings before interest, taxes, depreciation and amortization, to its interest expense is not less than 2.5 to 1.0, or (2) if the Respondent is not in compliance with such ratios, its senior unsecured long-term debt rating is at least BBB (or its then equivalent) from Standard and Poor's and Baa2 (or its then equivalent) from Moody's Investors Service, Inc.

In August 2012, the Respondent issued \$250.0 million of its 4.1% Senior Bonds due September 2042. The net proceeds were used to partially repay the Respondent's \$300.0 million, 5.375% Senior Notes due October 2012.

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(6) Income Taxes

Income tax expense consists of the following for the years ended December 31 (in thousands):

	2013	2012
Current:		
Federal	\$ 11,969	\$ 17,337
State	3,413	5,532
	<u>15,382</u>	<u>22,869</u>
Deferred:		
Federal	69,354	55,311
State	10,579	11,969
	<u>79,933</u>	<u>67,280</u>
Total	<u>\$ 95,315</u>	<u>\$ 90,149</u>

A reconciliation of the federal statutory income tax rate to the effective income tax rate applicable to income before income tax expense is as follows for the years ended December 31:

	2013	2012
Federal statutory income tax rate	35.0%	35.0%
State income tax, net of federal income tax benefit	3.7	5.1
Effective income tax rate	<u>38.7%</u>	<u>40.1%</u>

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The net deferred income tax liability consists of the following as of December 31 (in thousands):

	2013	2012
Deferred income tax assets:		
Acquired goodwill	\$ 83,700	\$ 111,145
Regulatory liabilities	22,807	23,025
Unrealized losses on derivative contracts	24,525	27,397
AROs	14,050	14,461
Utility plant, net	18,206	17,724
State carryforwards	9,951	11,867
Other	20,508	23,452
Total deferred income tax assets	193,747	229,071
Valuation allowance	(7,715)	(8,641)
Total deferred income tax assets, net	186,032	220,430
Deferred income tax liabilities:		
Utility plant, net	(602,160)	(560,619)
Regulatory assets	(56,256)	(54,946)
Other	(10,972)	(8,447)
Total deferred income tax liabilities	(669,388)	(624,012)
Net deferred income tax liability	\$ (483,356)	\$ (403,582)

The Respondent did not have federal net operating loss or credit carryforwards as of December 31, 2013. The following table provides the Respondent's state net operating loss and credit carryforwards and expiration dates as of December 31, 2013 (in thousands):

Net operating loss carryforwards	\$ 51,001
Deferred income taxes on net operating loss carryforwards	\$ 2,995
Expiration dates	2014-2024
Other tax credits	\$ 6,956
Expiration dates	2016-2027

Acquired goodwill resulted from the income tax treatment by the Respondent's predecessor owners of their January 2002 acquisition of the Respondent. Acquired goodwill is being amortized for tax purposes through January 2017.

The valuation allowance primarily relates to Nebraska state credit carryforwards that are not expected to be realized.

The United States Internal Revenue Service has effectively settled examination of MEHC's income tax returns through December 31, 2009, including components related to the Respondent. In addition, state jurisdictions have closed examination of MEHC's income tax returns through at least February 9, 2006.

(7) Employee Benefit Plans

The Respondent is a participant in benefit plans sponsored by MidAmerican Energy Company ("MEC"), an indirect wholly owned subsidiary of MEHC. The MidAmerican Energy Company Retirement Plan provides pension benefits for eligible

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employees ("pension plan") and the MidAmerican Energy Company Welfare Benefit Plan provides certain postretirement health care and life insurance benefits for eligible retirees ("other postretirement plan") on behalf of the Respondent. Employees hired on or after January 1, 2008 for the pension plan or after June 30, 2004 for the other postretirement plan are not eligible to participate. Benefit obligations under the pension plan are based on a cash balance arrangement for salaried employees. Under the other postretirement plan, certain employees may become eligible for these benefits if they reach retirement age while working for the Respondent. Effective January 1, 2012, MEC changed the medical benefits for all Medicare-eligible participants in its other postretirement benefit plan. Medicare-eligible participants now enroll in individual medical plans, rather than company-sponsored plans, under which MEC contributes fixed amounts to the participant's health reimbursement account. Benefit obligations under the pension plan and other postretirement plans are determined for the Respondent's employees by an independent actuary.

Net Periodic Benefit Cost

For purposes of calculating the expected return on plan assets, a market-related value is used. The market-related value of plan assets is calculated by spreading the difference between expected and actual investment returns over a five-year period beginning after the first year in which they occur.

Net periodic benefit cost for the plans of MEC and its participating affiliates included the following components for the years ended December 31 (in millions):

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Service cost	\$ 18	\$ 18	\$ 4	\$ 4
Interest cost	33	37	8	8
Expected return on plan assets	(45)	(45)	(13)	(13)
Net amortization	11	4	(3)	(3)
Net periodic benefit cost (benefit)	<u>\$ 17</u>	<u>\$ 14</u>	<u>\$ (4)</u>	<u>\$ (4)</u>

The Respondent's share of pension cost totaled \$1.2 million and \$1.3 million for the years ended December 31, 2013 and 2012, respectively. The Respondent's share of other postretirement cost totaled \$(2.2) million and \$(1.8) million for the years ended December 31, 2013 and 2012, respectively.

Funded Status

The following table is a reconciliation of the fair value of plan assets for MEC and its participating affiliates for the years ended December 31 (in millions):

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Plan assets at fair value, beginning of year	\$ 643	\$ 555	\$ 226	\$ 213
Employer contributions	7	65	1	1
Participant contributions	-	-	1	2
Actual return on plan assets	142	74	40	25
Benefits paid	(70)	(51)	(12)	(15)
Plan assets at fair value, end of year	<u>\$ 722</u>	<u>\$ 643</u>	<u>\$ 256</u>	<u>\$ 226</u>

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The Respondent's contributions to the pension plan and the other postretirement plan totaled \$1.2 million and \$1.3 million for the years ended December 31, 2013 and 2012, respectively. As of December 31, 2013 and 2012, the fair value of plan assets attributable to the Respondent in the pension plan was \$31.5 million and \$29.0 million, respectively, and the other postretirement plan was \$46.0 million and \$41.5 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement.

The following table is a reconciliation of the benefit obligations for MEC and its participating affiliates for the years ended December 31 (in millions):

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Benefit obligation, beginning of year	\$ 846	\$ 799	\$ 213	\$ 198
Service cost	18	18	5	4
Interest cost	33	37	8	8
Participant contributions	-	-	1	2
Actuarial loss (gain)	(59)	43	20	16
Benefits paid	(70)	(51)	(12)	(15)
Benefit obligation, end of year	<u>\$ 768</u>	<u>\$ 846</u>	<u>\$ 235</u>	<u>\$ 213</u>
Accumulated benefit obligation, end of year	<u>\$ 751</u>	<u>\$ 821</u>		

MEC paid benefits from the plans to the Respondent's participants totaling \$7.6 million and \$5.3 million for the years ended December 31, 2013 and 2012, respectively. As of December 31, 2013 and 2012, the benefit obligation attributable to the Respondent for the pension plan was \$30.9 million and \$32.5 million, respectively, and for the other postretirement plan was \$22.6 million and \$23.4 million, respectively.

The funded status of the plans for MEC and its participating affiliates as of December 31 is as follows (in millions):

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Plan assets at fair value, end of year	\$ 722	\$ 643	\$ 256	\$ 226
Less - Benefit obligation, end of year	<u>768</u>	<u>846</u>	<u>235</u>	<u>213</u>
Funded status	<u>\$ (46)</u>	<u>\$ (203)</u>	<u>\$ 21</u>	<u>\$ 13</u>

As of December 31, 2013, the Respondent recorded an affiliate company receivable included in other special funds relating to the over funded status of the pension plan and other postretirement plan of \$0.5 million and \$23.4 million, respectively. As of December 31, 2012, the Respondent recorded an affiliate company payable included in accumulated provision for pension and benefits relating to the under funded status of the pension plan and an affiliate company receivable included in other special funds relating to the over funded status of the other postretirement plan of \$3.5 million and \$18.1 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates.

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Unrecognized Amounts

The portion of the funded status of the plans for MEC and its participating affiliates not yet recognized in net periodic benefit cost as of December 31 is as follows (in millions):

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Net (gain) loss	\$ (44)	\$ 121	\$ 41	\$ 51
Prior service cost (credit)	3	4	(47)	(53)
Total	<u>\$ (41)</u>	<u>\$ 125</u>	<u>\$ (6)</u>	<u>\$ (2)</u>

A reconciliation of the amounts not yet recognized as components of net periodic benefit cost for MEC and its participating affiliates for the years ended December 31, 2013 and 2012 is as follows (in millions):

	<u>Regulatory Asset</u>	<u>Regulatory Liability</u>	<u>Receivables (Payables) with Affiliates</u>	<u>Total</u>
<u>Pension</u>				
Balance, December 31, 2011	\$ 99	\$ -	\$ 16	\$ 115
Net loss arising during the year	14	-	-	14
Net amortization	(3)	-	(1)	(4)
Total	11	-	(1)	10
Balance, December 31, 2012	110	-	15	125
Net gain arising during the year	(91)	(49)	(15)	(155)
Net amortization	(3)	(6)	(2)	(11)
Total	(94)	(55)	(17)	(166)
Balance, December 31, 2013	<u>\$ 16</u>	<u>\$ (55)</u>	<u>\$ (2)</u>	<u>\$ (41)</u>
<u>Other Postretirement</u>				
Balance, December 31, 2011	\$ 2	\$ -	\$ (12)	\$ (10)
Net loss (gain) arising during the year	6	-	(2)	4
Net amortization	3	-	1	4
Total	9	-	(1)	8
Balance, December 31, 2012	11	-	(13)	(2)
Net gain arising during the year	(3)	-	(4)	(7)
Net amortization	2	-	1	3
Total	(1)	-	(3)	(4)
Balance, December 31, 2013	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ (16)</u>	<u>\$ (6)</u>

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The net loss and prior service cost (credit) for MEC and its participating affiliates that will be amortized in 2014 into net periodic benefit cost are estimated to be as follows (in millions):

	<u>Net Loss</u>	<u>Prior Service Cost (Credit)</u>	<u>Total</u>
Pension	\$ 1	\$ -	\$ 1
Other postretirement	2	(5)	(3)
Total	<u>\$ 3</u>	<u>\$ (5)</u>	<u>\$ (2)</u>

The net loss and prior service cost amounts expected to be recognized by the Respondent for the year ended December 31, 2014 for the pension plan and the other postretirement plan are a loss of \$- million and a credit of \$0.7 million, respectively.

Plan Assumptions

Weighted-average assumptions used to determine benefit obligations and net periodic benefit cost for MEC and its participating affiliates were as follows:

	<u>Pension</u>		<u>Other Postretirement</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Benefit obligations as of December 31:				
Discount rate	4.75%	4.00%	4.50%	3.75%
Rate of compensation increase	3.00%	3.00%	N/A	N/A
Net periodic benefit cost for the years ended				
December 31:				
Discount rate	4.00%	4.75%	3.75%	4.75%
Expected return on plan assets ⁽¹⁾	7.50%	7.50%	7.25%	7.50%
Rate of compensation increase	3.00%	3.50%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 5.56% for 2013 and 5.75% for 2012.

	<u>2013</u>	<u>2012</u>
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	8.00%	8.00%
Rate that the cost trend rate gradually declines to	5.00%	5.00%
Year that the rate reaches the rate it is assumed to remain at	2019	2018

In establishing MEC's assumption as to the expected return on plan assets, MEC utilizes the expected asset allocation and return assumptions for each asset class based on historical performance and forward-looking views of the financial markets.

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A one percentage-point change in assumed healthcare cost trend rates would have the following effects for MEC and its participating affiliates (in millions):

	<u>One Percentage-Point</u>	
Increase (decrease) in:	<u>Increase</u>	<u>Decrease</u>
Total service and interest cost	\$ -	\$ -
Other postretirement benefit obligation	5	(4)

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$8 million and \$1 million, respectively, during 2014. Funding to MEC's pension benefit plan trust is based upon the actuarially determined costs of the plan and the requirements of the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 and the Pension Protection Act of 2006, as amended. MEC considers contributing additional amounts from time to time in order to achieve certain funding levels specified under the Pension Protection Act of 2006, as amended. MEC's funding policy for its other postretirement benefit plan is to contribute an amount equal to the sum of the net periodic benefit cost during the period or an amount to meet regulatory requirements.

The Respondent's contributions to the pension plan and the other postretirement plan are expected to be \$0.8 million and \$- million, respectively, during 2014.

Net periodic benefit costs assigned to MEC affiliates are reimbursed currently in accordance with the intercompany administrative services agreement. The expected benefit payments to participants in MEC's pension and other postretirement benefit plans for 2014 through 2018 and for the five years thereafter are summarized below (in millions):

	<u>Projected Benefit Payments</u>	
	<u>Pension</u>	<u>Other Postretirement</u>
2014	\$ 56	\$ 16
2015	56	17
2016	58	18
2017	60	20
2018	60	21
2019-23	307	108

Plan Assets

Investment Policy and Asset Allocations

MEC's investment policy for its pension and other postretirement benefit plans is to balance risk and return through a diversified portfolio of debt securities, equity securities, and other alternative investments. Maturities for debt securities are managed to targets consistent with prudent risk tolerances. The plans retain outside investment advisors to manage plan investments within the parameters outlined by the MidAmerican Energy Pension and Employee Benefits Plans Administrative Committee. The investment portfolio is managed in line with the investment policy with sufficient liquidity to meet near-term benefit payments. The return on assets assumption for each plan is based on a weighted-average of the expected historical performance for the types of assets in which the plans invest.

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The target allocations (percentage of plan assets) for MEC's pension and other postretirement benefit plan assets are as follows as of December 31, 2013:

	<u>Pension</u>	<u>Other Postretirement</u>
Debt securities ⁽¹⁾	20-40%	25-45%
Equity securities ⁽¹⁾	60-80%	50-80%
Real estate funds	2-8%	- %
Other	0-5%	0-5%

(1) For purposes of target allocation percentages and consistent with the plans' investment policy, investment funds have been allocated based on the underlying investments in debt and equity securities.

Fair Value Measurements

A financial asset or liability classification within the three levels of the fair value hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that an entity has the ability to access at the measurement date.
- Level 2 – Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 – Unobservable inputs reflect an entity's judgment about the assumptions market participants would use in pricing the asset or liability since limited market data exists. An entity develops these inputs based on the best information available, including its own data.

The following table presents the fair value of plan assets for MEC and its participating affiliates, by major category, for the defined benefit pension plan (in millions):

	Input Levels for Fair Value Measurements			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
As of December 31, 2013				
Cash equivalents	\$ -	\$ 10	\$ -	\$ 10
Debt securities:				
United States government obligations	10	-	-	10
Corporate obligations	-	30	-	30
Municipal obligations	-	5	-	5
Agency, asset and mortgage-backed obligations	-	31	-	31
Equity securities:				
United States companies	163	-	-	163
International equity securities	52	-	-	52
Investment funds ⁽¹⁾	105	285	-	390
Real estate funds	-	-	31	31
Total	\$ 330	\$ 361	\$ 31	\$ 722

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	Input Levels for Fair Value Measurements			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>As of December 31, 2012</u>				
Cash equivalents	\$ -	\$ 7	\$ -	\$ 7
Debt securities:				
United States government obligations	19	-	-	19
Corporate obligations	-	31	-	31
Municipal obligations	-	5	-	5
Agency, asset and mortgage-backed obligations	-	29	-	29
Equity securities:				
United States companies	137	-	-	137
Investment funds ⁽¹⁾	101	288	-	389
Real estate funds	<u>-</u>	<u>-</u>	<u>26</u>	<u>26</u>
Total	<u>\$ 257</u>	<u>\$ 360</u>	<u>\$ 26</u>	<u>\$ 643</u>

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds represent equity and debt securities of approximately 78% and 22%, respectively, for 2013 and 74% and 26%, respectively, for 2012. Additionally, these funds are invested in United States and international securities of approximately 80% and 20%, respectively, for 2013 and 77% and 23%, respectively, for 2012.

The following table presents the fair value of plan assets for MEC and its participating affiliates, by major category, for the defined benefit other postretirement plans (in millions):

	Input Levels for Fair Value Measurements			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>As of December 31, 2013</u>				
Cash equivalents	\$ 1	\$ -	\$ -	\$ 1
Debt securities:				
United States government obligations	7	-	-	7
Corporate obligations	-	9	-	9
Municipal obligations	-	37	-	37
Agency, asset and mortgage-backed obligations	-	13	-	13
Equity securities:				
United States companies	125	-	-	125
Investment funds ⁽¹⁾	<u>64</u>	<u>-</u>	<u>-</u>	<u>64</u>
Total	<u>\$ 197</u>	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ 256</u>

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	Input Levels for Fair Value Measurements			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>As of December 31, 2012</u>				
Cash equivalents	\$ 2	\$ -	\$ -	\$ 2
Debt securities:				
United States government obligations	4	-	-	4
Corporate obligations	-	9	-	9
Municipal obligations	-	32	-	32
Agency, asset and mortgage-backed obligations	-	14	-	14
Equity securities:				
United States companies	102	-	-	102
Investment funds ⁽¹⁾	<u>63</u>	<u>-</u>	<u>-</u>	<u>63</u>
Total	\$ 171	\$ 55	\$ -	\$ 226

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds represent equity and fixed maturity securities of approximately 86% and 14%, respectively, for 2013 and 86% and 14%, respectively, for 2012. Additionally, these funds are invested in United States and international securities of approximately 43% and 57%, respectively, for 2013 and 51% and 49%, respectively, for 2012.

When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value. In the absence of a quoted market price or net asset value of an identical security, the fair value is determined using pricing models or net asset values based on observable market inputs and quoted market prices of securities with similar characteristics. When observable market data is not available, the fair value is determined using unobservable inputs, such as estimated future cash flows, purchase multiples paid in other comparable third-party transactions or other information. The real estate funds determine fair value of their underlying assets using independent appraisals given there is no current liquid market for the underlying assets.

The following table reconciles the beginning and ending balances of MEC's pension plan assets measured at fair value using significant Level 3 inputs for the years ended December 31 (in millions):

	<u>Real Estate Funds</u>	
	<u>2013</u>	<u>2012</u>
Beginning balance	\$ 26	\$ 24
Actual return on plan assets still held at period end	<u>5</u>	<u>2</u>
Ending balance	<u>\$ 31</u>	<u>\$ 26</u>

The Respondent participates in the MEC sponsored defined contribution plan and contributed \$4.1 million and \$3.9 million for the years ended December 31, 2013 and 2012, respectively.

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(8) Asset Retirement Obligations

The Respondent estimates its ARO liabilities based upon detailed engineering calculations of the amount and timing of the future cash spending for a third party to perform the required work. Spending estimates are escalated for inflation and then discounted at a credit-adjusted, risk-free rate. Changes in estimates could occur for a number of reasons, including plan revisions, inflation and changes in the amount and timing of the expected work.

The Respondent has concluded that it is legally obligated to remove, or abandon-in-place, its onshore pipeline and related equipment upon the final retirement of the pipeline. While interim removal or abandonment-in-place and replacement of such equipment is probable, the final retirement dates of these assets are not determinable, and therefore, the liabilities for their removal cannot be reasonably estimated. The Respondent has also identified AROs related to asbestos siding on some of its buildings. Because both the methods of settlement and the timing of the retirements are unknown, the amounts of these obligations cannot be reasonably estimated to determine the fair value of these obligations.

The following table reconciles the beginning and ending balances of the Respondent's ARO liabilities for the years ended December 31(in thousands):

	2013	2012
Beginning balance	\$ 36,333	\$ 49,601
Change in estimated costs	(2,291)	(7,081)
Retirements	—	(7,957)
Accretion	1,354	1,770
Ending balance	\$ 35,396	\$ 36,333

The Respondent's ARO liability relates to the abandonment of pipeline assets located in offshore waters. Lower contract rates for ships and crew based on third party bids resulted in a reduction of estimated costs in 2013 and 2012. These changes in the ARO liabilities did not impact earnings in 2013 or 2012.

The Respondent received an order from the FERC on February 7, 2014 approving the Respondent's request to abandon its Matagorda Offshore Pipeline System. Abandonment costs of \$1.6 million for 2014 are included in the ARO liability amounts above.

(9) Risk Management and Hedging Activities

The Respondent is exposed to the impact of market fluctuations in natural gas prices as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, customer usage, storage and transportation constraints. The Respondent does not engage in a material amount of proprietary trading activities.

The Respondent has established a risk management process that is designed to identify, assess, monitor, report, manage and mitigate each of the various types of risk involved in its business. To mitigate a portion of its natural gas price risk, the Respondent uses commodity derivative contracts generally at fixed prices to hedge natural gas for operational and preferred deferred delivery ("PDD") storage, fuel requirements and other transactions. The Respondent uses natural gas commodity swaps to hedge the margin on forecasted gas sales and purchases required for operational storage balancing purposes and to hedge the margin on anticipated future PDD storage contracts. The Respondent uses crude oil and

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natural gas commodity swaps to hedge the margin on forecasted sales of condensate.

For certain designated markets, certain customers pay a fixed price of \$0.09 per decatherm ("dth") of volumes delivered to purchase compressor fuel and system use gas from the Respondent. The Respondent estimates it will be required to purchase an annual average of 1.3 Bcf of natural gas through October 2022 to meet these requirements based on a projected average system requirements factor of 1.4% of volumes delivered. The Respondent's contracts with these customers provide service through October 2019, with annual renewal options for one customer to continue service through October 2022. As of December 31, 2013, the Respondent had purchased gas and entered into swap agreements covering more than the expected contractual requirements through October 2022.

Interest rate risk exists on future debt issuances. The Respondent manages its interest rate risk by limiting its exposure to variable interest rates primarily through the issuance of fixed-rate long-term debt and by monitoring market changes in interest rates. Additionally, the Respondent may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate the Respondent's exposure to interest rate risk. The Respondent does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices.

There have been no significant changes in the Respondent's accounting policies related to derivatives. Refer to Notes 2 and 10 for additional information on derivative contracts.

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The following table, which reflects master netting arrangements and excludes contracts that have been designated as normal under the normal purchases or normal sales exception afforded by GAAP, summarizes the fair value of the Respondent's derivative contracts, on a gross basis, and reconciles those amounts to the amounts presented on a net basis on the Balance Sheets (in thousands):

	Derivative Assets ⁽¹⁾		Derivative Liabilities ⁽¹⁾		
	Current	Noncurrent	Current	Noncurrent	Total
As of December 31, 2013					
Not designated as hedging contracts⁽²⁾:					
Commodity assets	\$ 14	\$ —	\$ 3	\$ —	\$ 17
Commodity liabilities	(11)	—	(7,560)	(61,784)	(69,355)
Total	3	—	(7,557)	(61,784)	(69,338)
Designated as cash flow hedging contracts:					
Commodity assets	102	5	—	—	107
Commodity liabilities	—	—	(438)	(80)	(518)
Total	102	5	(438)	(80)	(411)
Total derivatives - net basis⁽³⁾	\$ 105	\$ 5	\$ (7,995)	\$ (61,864)	\$ (69,749)
As of December 31, 2012					
Not designated as hedging contracts⁽²⁾:					
Commodity assets	\$ 226	\$ —	\$ 148	\$ —	\$ 374
Commodity liabilities	(2)	—	(8,230)	(60,967)	(69,199)
Total	224	—	(8,082)	(60,967)	(68,825)
Designated as cash flow hedging contracts:					
Commodity assets	—	—	496	—	496
Commodity liabilities	—	—	(504)	—	(504)
Total	—	—	(8)	—	(8)
Total derivatives - net basis⁽³⁾	\$ 224	\$ —	\$ (8,090)	\$ (60,967)	\$ (68,833)

- (1) Derivative assets are included in current and accrued assets on the Balance Sheets. Derivative liabilities are included in current and accrued liabilities on the Balance Sheets.
- (2) The Respondent's commodity derivatives not designated as hedging contracts are generally included in regulated rates, and as of December 31, 2013 and 2012, a regulatory asset of \$69.3 million and \$68.8 million, respectively, was recorded related to the net derivative liability of \$69.3 million and \$68.8 million, respectively.
- (3) The net notional amounts of outstanding commodity derivative contracts with fixed price terms that comprise the mark-to-market values included above are 18 million and 19 million dth of natural gas purchases as of December 31, 2013 and 2012, respectively, and 6 million and - million gallons of crude oil sales as of December 31, 2013 and 2012, respectively.

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Not Designated as Hedging Contracts

The following table reconciles the beginning and ending balances of the Respondent's regulatory assets and summarizes the pre-tax gains and losses on commodity derivative contracts recognized in regulatory assets, as well as amounts reclassified to earnings for the years ended December 31 (in thousands):

	2013	2012
Beginning balance	\$ 68,825	\$ 63,907
Changes in fair value recognized in regulatory assets	8,520	9,936
Net gains reclassified to gas operating revenues	—	4,504
Net losses reclassified to operating expenses	(8,007)	(9,522)
Ending balance	\$ 69,338	\$ 68,825

Designated as Hedging Contracts

The following table reconciles the beginning and ending balances of the Respondent's accumulated other comprehensive loss (pre-tax) and summarizes pre-tax gains and losses on commodity derivative contracts designated and qualifying as cash flow hedges recognized in OCI, as well as amounts reclassified to earnings for the years ended December 31 (in thousands):

	2013	2012
Beginning balance⁽¹⁾	\$ 8	\$ 2,651
Changes in fair value recognized in OCI	425	(707)
Net losses reclassified to gas operating revenues	(22)	(1,936)
Ending balance⁽¹⁾	\$ 411	\$ 8

- (1) Certain derivative contracts have settled and the fair value at the date of settlement remains in accumulated other comprehensive loss and is recognized in earnings when the forecasted transactions impact earnings.

Realized gains and losses on hedges and hedge ineffectiveness are recognized on the Statements of Income as gas operating revenues or operating expenses depending upon the nature of the item being hedged. For the years ended December 31, 2013 and 2012, hedge ineffectiveness was insignificant. As of December 31, 2013, the Respondent had cash flow hedges with expiration dates extending through March 2015 and the pre-tax net unrealized losses forecasted to be reclassified from accumulated other comprehensive loss into earnings over the next twelve months are insignificant.

Credit Risk

The Respondent extends unsecured credit to energy marketing companies, financial institutions and other market participants in conjunction with its derivative contracts. Credit risk relates to the risk of loss that might occur as a result of nonperformance by counterparties on their contractual obligations to make or take delivery of natural gas and crude oil and to make financial settlements of these obligations. Credit risk may be concentrated to the extent that one or more groups of counterparties have similar economic, industry or other characteristics that would cause their ability to meet contractual obligations to be similarly affected by changes in market or other conditions. In addition, credit risk includes not only the risk that a counterparty may default due to circumstances relating directly to it, but also the risk that a

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counterparty may default due to circumstances involving other market participants that have a direct or indirect relationship with the counterparty.

The Respondent analyzes the financial condition of each counterparty before entering into any transactions, establishes limits on the amount of unsecured credit to be extended to each counterparty and evaluates the appropriateness of unsecured credit limits on an ongoing basis. To mitigate exposure to the financial risks of counterparties, the Respondent enters into netting arrangements that may include margining and may obtain third-party guarantees, letters of credit and cash deposits. Counterparties may be assessed fees for delayed payments. If required, the Respondent exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

Collateral and Contingent Features

In accordance with industry practice, certain derivative contracts contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the three recognized credit rating agencies. These derivative contracts may either specifically provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features") or provide the right for counterparties to demand "adequate assurance," or in some cases terminate the contract, in the event of a material adverse change in creditworthiness. These rights can vary by contract and by counterparty. As of December 31, 2013, the Respondent's credit ratings from the three recognized credit rating agencies were investment grade.

The aggregate fair value of the Respondent's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$69.9 million and \$69.7 million as of December 31, 2013 and 2012, respectively, for which the Respondent had not posted collateral. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of December 31, 2013 and 2012, the Respondent would have been required to post \$69.7 million and \$69.0 million, respectively, of collateral. The Respondent's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation, or other factors.

(10) Fair Value Measurements

The carrying value of the Respondent's cash, certain cash equivalents, receivables, payables and accrued liabilities approximates fair value because of the short-term maturity of these instruments. The Respondent has various financial assets and liabilities that are measured at fair value on the Financial Statements using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Respondent has the ability to access at the measurement date.
- Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

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- Level 3 - Unobservable inputs reflect the Respondent's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. The Respondent develops these inputs based on the best information available, including its own data.

The following table presents the Respondent's assets and liabilities recognized on the Balance Sheets and measured at fair value on a recurring basis (in thousands):

	Input Levels for Fair Value Measurements				
	Level 1	Level 2	Level 3	Other ⁽¹⁾	Total
As of December 31, 2013					
Assets:					
Commodity derivatives	\$ —	\$ 124	\$ —	\$ (29)	\$ 95
Money market mutual funds ⁽²⁾	143,145	—	—	—	143,145
	<u>\$ 143,145</u>	<u>\$ 124</u>	<u>\$ —</u>	<u>\$ (29)</u>	<u>\$ 143,240</u>
Liabilities - commodity derivatives					
	<u>\$ —</u>	<u>\$ (69,873)</u>	<u>\$ —</u>	<u>\$ 29</u>	<u>\$ (69,844)</u>
As of December 31, 2012					
Assets:					
Commodity derivatives	\$ —	\$ 870	\$ —	\$ (654)	\$ 216
Money market mutual funds ⁽²⁾	103,323	—	—	—	103,323
	<u>\$ 103,323</u>	<u>\$ 870</u>	<u>\$ —</u>	<u>\$ (654)</u>	<u>\$ 103,539</u>
Liabilities - commodity derivatives					
	<u>\$ —</u>	<u>\$ (69,703)</u>	<u>\$ —</u>	<u>\$ 654</u>	<u>\$ (69,049)</u>

(1) Represents netting under master netting arrangements.

(2) Amounts are included in cash, temporary cash investments and other special funds on the Balance Sheets. The fair value of these money market mutual funds approximates cost.

Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which the Respondent transacts. When quoted prices for identical contracts are not available, the Respondent uses forward price curves. Forward price curves represent the Respondent's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. The Respondent bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by the Respondent. Market price quotations for certain major natural gas and crude oil trading hubs are generally readily obtainable for the applicable term of the Respondent's outstanding derivative contracts; therefore, the Respondent's forward price curves for those locations and periods reflect observable market quotes. The estimated fair value of these derivative contracts is a function of underlying forward commodity prices, related volatility, counterparty creditworthiness and duration of contracts. Refer to Note 9 for further discussion regarding the Respondent's risk management and hedging activities.

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The Respondent's investments in money market mutual funds are accounted for as available-for-sale securities and are stated at fair value. A readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value.

The Respondent's long-term debt is carried at cost on the Financial Statements. The fair value of the Respondent's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The following table presents the carrying value and estimated fair value of the Respondent's long-term debt as of December 31 (in thousands):

	2013		2012	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 899,400	\$ 927,232	\$ 899,367	\$ 1,022,999

(11) Credit Risk

The Respondent has a concentration of customers in the electric and gas utility industries, principally in the upper Midwestern states. This concentration of customers may impact the Respondent's overall exposure to credit risk in that the customer base may be similarly affected by changes in economic, industry, weather or other conditions. The Respondent's ten largest customers accounted for 66% of its system-wide transportation and storage revenue.

The following customers accounted for 10% or more of the Respondent's total revenues for the years ended December 31 and trade receivables as of December 31:

	Revenue		Accounts Receivable	
	2013	2012	2013	2012
Xcel Energy, Inc. ⁽¹⁾	15 %	15 %	14 %	13 %
CenterPoint Energy Resources Corporation ⁽²⁾	12	12	16	16
MEC	11	10	12	11

(1) The Respondent's agreements are with Northern States Power-Minnesota, Northern States Power-Wisconsin, Northern States Power-Generation and Southwestern Public Service Company, subsidiaries of Xcel Energy, Inc.

(2) The Respondent's agreements are with CenterPoint Energy Minnesota Gas, CenterPoint Energy Services and CenterPoint Energy Gas Transmission, subsidiaries of CenterPoint Energy Resources Corporation.

For shippers that have withdrawn gas prior to injection under the Respondent's deferred delivery services, the Respondent is exposed to credit risk with respect to those counterparties based upon the value of the gas withdrawn. The balances in miscellaneous current and accrued assets were \$27.1 million and \$6.4 million as of December 31, 2013 and 2012, respectively. Included in these amounts were balances owed of \$20.8 million and \$2.8 million as of December 31, 2013 and 2012, respectively, which were related to the Respondent's deferred delivery services.

As a general policy, collateral is not required for receivables from creditworthy customers. Customers' financial condition

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and creditworthiness are regularly evaluated, and historical losses have been minimal. In order to provide protection against credit risk, and as permitted by the terms of the Respondent's tariff, the Respondent has, among other alternatives, required customers that lack creditworthiness as defined by the tariff to provide letters of credit, cash security deposits or to establish separate legally restricted escrow funds to be held until these customers' creditworthiness can be demonstrated. As of December 31, 2013 and 2012, the Respondent has reflected on the Balance Sheets escrow funds of \$3.0 million and \$2.2 million, respectively, in special deposits and \$12.9 million and \$13.5 million, respectively, in other special funds with offsetting amounts in customer deposits.

(12) Commitments and Contingencies

Legal Matters

The Respondent is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. The Respondent does not believe that such normal and routine litigation will have a material impact on its financial results. The Respondent is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts and are described below.

The Respondent's storage gas migrated from its former certificated storage field boundaries near Cunningham, Kansas and produced on leaseholds held by Nash Oil & Gas, Inc. ("Nash"), L.D. Drilling Company ("LD Drilling"), Val Energy, Inc. ("Val Energy") and Iuka-Carmi Development, LLC. In order to mitigate its losses, the Respondent initiated the following actions:

- In September 2009, the Respondent filed an application with the FERC to extend the boundaries of the Cunningham natural gas storage facility. In June 2010, FERC issued an order granting the Respondent certificate authority to extend the boundaries of the Cunningham natural gas storage facility by 12,320 acres. The Respondent has either acquired leases or purchased the property on 3,696 acres, or 30% of the extension area. In July 2010, the Respondent filed a complaint in federal district court to acquire the remaining necessary interests by eminent domain. In June 2011, the Respondent filed a motion for preliminary injunction seeking access to the extension area to construct the facilities necessary to implement its containment plan to control the migrating storage gas. In March 2012, the federal district court judge issued an order granting the Respondent's motion for the preliminary injunction and required security in the form of a cash deposit of \$2.7 million and a bond of \$7.8 million, both of which were deposited with the federal district court by the Respondent. The federal district court established a three-person compensation commission in September 2012, to determine the value of the interests to be taken. In July 2013, the federal district court judge found the date of taking for the purpose of determining compensation to be March 30, 2012, the date the Respondent acquired access to the property. In March 2014, the federal district court found that the Respondent must compensate the defendants for all gas in the extension area, including storage gas. The condemnation hearing is scheduled to commence in April 2014.
- The Respondent filed a lawsuit in December 2008 against Nash, LD Drilling and Val Energy in the United States District Court for the District of Kansas ("District Court") for conversion, nuisance and unjust enrichment related to the storage gas losses from the June 2010 FERC order through February 2011 after which the third-party wells in the extension area were shut-in. Discovery has been stayed pending the conclusion of the condemnation action discussed above.

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- In December 2009, the Respondent filed a lawsuit in the 13th Judicial District, District Court, Pratt County, Kansas ("Pratt County State District Court") against ONEOK Field Services Company ("ONEOK") and Lumen Energy Corporation ("Lumen") alleging conversion based on their purchase of the storage gas from the producers. In April 2010, the Pratt County State District Court granted the defendants' motion for summary judgment, finding that the Respondent does not have title to storage gas that has migrated beyond adjoining property. The Respondent appealed the decision and in March 2013, the Kansas Supreme Court determined that the Respondent lost title to storage gas when it migrated and was produced beyond one mile of the storage field certificated boundaries. The case has been remanded for a determination of the Respondent's recovery of conversion damages from ONEOK and Lumen for storage gas produced after the June 2010 FERC order. In April 2013, the Respondent requested the Pratt County State District Court stay the matter pending further related proceedings. The proceeds held in suspense by ONEOK and Lumen for production before June 2010 have been released. The proceeds from June 2010 through February 2011 when the wells were shut in continue to be held in suspense. The Respondent has valued these amounts at approximately \$4.7 million. In December 2013, the producers filed a motion for summary judgment arguing they own all storage gas in the extension area after the June 2010 FERC order. The Respondent filed its response to the producers' motion for summary judgment in January 2014. The producers' motion for summary judgment was argued in March 2014 and a decision is pending.

In December 2011, state court petitions were filed against the Respondent in three counties in Kansas, alleging trespass, nuisance and unjust enrichment, arising out of the migration of the Respondent's storage gas. The cases were moved to federal district court in Wichita, Kansas in December 2011, at the request of the Respondent. The case will likely remain stayed pending the outcome of the District Court action against the producers.

While it is not possible to predict with certainty the outcome of the aforementioned litigation and other contingencies, the Respondent believes that the ultimate resolution of these matters will not have a material adverse effect on the Respondent's financial results.

Purchase Obligations

The Respondent expects to incur significant future capital expenditures to meet increased customer growth and system reliability objectives. Capital expenditure needs are reviewed regularly by management and may change significantly as a result of such reviews. Estimates may change significantly at any time as a result of, among other factors, changes in rules and regulations, including environmental; changes in income tax laws; general business conditions; load projections; system reliability standards; the cost and efficiency of construction labor, equipment, and materials; and the cost and availability of capital. Additionally, the Respondent has commitments to two of its largest customers to meet minimum levels of incremental capacity requests through 2022 and 2026.

Operating Leases, Easements and Maintenance Contracts

The Respondent has non-cancelable operating leases primarily for office space and rights-of-way. The minimum payments under these leases as of December 31, 2013 were \$1.4 million, \$1.5 million, \$1.4 million, \$1.4 million and \$1.3 million for the years 2014 through 2018, respectively, and \$4.8 million for the total of the years thereafter. These amounts are not reflected on the Balance Sheets. Rent expense on non-cancelable operating leases totaled \$4.3 million for each of the years ended December 31, 2013 and 2012, and was included in operating expenses on the Statements of Income.

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(13) Other Related Party Transactions

The Respondent is identified as an affiliate of Berkshire Hathaway and its subsidiaries, including MEHC and its subsidiaries. The following transactions with MEHC and its subsidiaries are provided for in the intercompany administrative services agreement between the Respondent and its affiliates.

The Respondent provided gas transportation, storage and other services to MEC totaling \$59.8 million and \$58.7 million for the years ended December 31, 2013 and 2012, respectively. MEC provides certain administrative and management services, including executive, financial, legal, human resources, payroll and tax, to the Respondent. Expenses incurred by MEC and billed to the Respondent are based on the individual services and expense items provided and were \$5.9 million and \$6.9 million for the years ended December 31, 2013 and 2012, respectively. MEC also provided electricity and other services to the Respondent of \$0.7 million and \$0.5 million for the years ended December 31, 2013 and 2012, respectively. The Respondent reimbursed MEC \$58.6 million and \$58.5 million for the years ended December 31, 2013 and 2012, respectively, for payroll, healthcare benefits and other benefit payments that MEC processed on behalf of the Respondent.

MEHC provides certain administrative and management services, including executive, financial, legal and tax, to the Respondent. Expenses incurred by MEHC and billed to the Respondent are based on the individual services and expense items provided and were \$4.1 million and \$3.1 million for the years ended December 31, 2013 and 2012, respectively. Income tax transactions with MEHC resulted in net payments of \$35.7 million and net receipts of \$4.5 million for the years ended December 31, 2013 and 2012, respectively.

As of December 31, 2013 and 2012, the Respondent had net accounts payable to MEHC and certain subsidiaries for intercompany transactions totaling \$1.8 million and \$0.5 million, respectively.

The Respondent provides certain administrative and management services, including executive, financial, commercial, regulatory and legal, to Kern River Gas Transmission Company ("Kern River"), an indirect wholly owned subsidiary of MEHC. The Respondent billed Kern River \$1.1 million for each of the years ended December 31, 2013 and 2012, for these services.

The Respondent provides risk management services to Kern River, pursuant to a service agreement dated August 1, 2008. The Respondent relinquishes all risks, liabilities, losses and profits associated with these risk management services. For the years ended December 31, 2013 and 2012, the Respondent entered into insignificant risk management transactions that settled on behalf of Kern River.

BNSF Railway Company, an affiliate of the Respondent, provided contributions in aid of construction totaling \$- million and \$3.9 million for the years ended December 31, 2013 and 2012, respectively. The Respondent returned an overpayment of \$0.1 million to BNSF Railway Company during the year ended December 31, 2013.

The Respondent possesses demand promissory notes from MEHC. The balance of the demand promissory notes as of December 31, 2013 and 2012 was \$230.0 million. The notes contain variable interest rates based on 30-day LIBOR plus a fixed spread per annum. Interest income of \$1.4 million and \$1.5 million was recorded for the years ended December 31, 2013 and 2012, respectively.

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(14) Miscellaneous Nonoperating Income

The Respondent restructured a contract covering the period of July 2011 through March 2015 related to the ownership of condensate associated with previously owned assets. As a result, the Respondent recognized \$16.0 million of miscellaneous nonoperating income for the year ended December 31, 2013.

(15) Subsequent Events

In January and February 2014, the Respondent distributed dividends on common stock of \$101.1 million and \$80.0 million, respectively.

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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)	3,367,167,672
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	117,678,864
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	3,484,846,536
9	Leased to Others	
10	Held for Future Use	103,181
11	Construction Work in Progress	45,520,166
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,530,469,883
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,253,886,542
15	Net Utility Plant (Total of lines 13 and 14)	2,276,583,341
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	1,166,830,102
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	7,126,058
21	Amortization of Other Utility Plant	79,827,201
22	TOTAL In Service (Total of lines 18 thru 21)	1,253,783,361
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	103,181
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	103,181
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)	1,253,886,542

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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		3,367,167,672		
4				
5				
6		117,678,864		
7				
8		3,484,846,536		
9				
10		103,181		
11		45,520,166		
12				
13		3,530,469,883		
14		1,253,886,542		
15		2,276,583,341		
16				
17				
18		1,166,830,102		
19				
20		7,126,058		
21		79,827,201		
22		1,253,783,361		
23				
24				
25				
26				
27				
28		103,181		
29				
30		103,181		
31				
32				
33		1,253,886,542		

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

- Report below the original cost of gas plant in service according to the prescribed accounts.
- 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.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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	4,841,691	
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	114,148,747	8,575,548
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	118,990,438	8,575,548
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	33,535	
16	329 Other Structures	97,353	
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines	2,605,753	
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment	16,922	
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	5,322,635	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	8,076,198	
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)

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				4,841,691
3				
4				122,724,295
5				127,565,986
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				33,535
16				97,353
17				
18				
19				2,605,753
20				
21				16,922
22				
23				
24				
25				
26				5,322,635
27				8,076,198
28				
29				
30				
31				
32				
33				

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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	8,076,198			
40	Manufactured Gas Production Plant (Submit Supplementary				
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	8,076,198			
42	NATURAL GAS STORAGE AND PROCESSING PLANT				
43	Underground Storage Plant				
44	350.1 Land	1,276,262			
45	350.2 Rights-of-Way	2,360,063	98,713		
46	351 Structures and Improvements	27,031,076	1,262,434		
47	352 Wells	101,381,916	143,318		
48	352.1 Storage Leaseholds and Rights	20,133,737			
49	352.2 Reservoirs	4,740,534	1,960,049		
50	352.3 Non-recoverable Natural Gas	25,907,473			
51	353 Lines	53,448,628	9,346,685		
52	354 Compressor Station Equipment	85,032,012	1,027,762		
53	355 Other Equipment	12,687,562	321,751		
54	356 Purification Equipment	53,465,660	3,693,094		
55	357 Other Equipment	3,754,606			
56	358 Asset Retirement Costs for Underground Storage Plant				
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	391,219,529	17,853,806		
58	Other Storage Plant				
59	360 Land and Land Rights	639,698			
60	361 Structures and Improvements	5,573,893	930,527		
61	362 Gas Holders	20,174,119			
62	363 Purification Equipment	6,521,011	199,750		
63	363.1 Liquefaction Equipment	6,999,872	159,512		
64	363.2 Vaporizing Equipment	2,016,829	206,822		
65	363.3 Compressor Equipment	36,489,018	165,328		
66	363.4 Measuring and Regulating Equipment	1,919,624	11,392		
67	363.5 Other Equipment		74,687		
68	363.6 Asset Retirement Costs for Other Storage Plant				
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	80,334,064	1,748,018		
70	Base Load Liquefied Natural Gas Terminating 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, Terminating and				

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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)
34				
35				
36				
37				
38				
39				8,076,198
40				
41				8,076,198
42				
43				
44		180,178		1,456,440
45				2,458,776
46	364,186			27,929,324
47	87,112		(10,066,583)	91,371,539
48		(183,354)		19,950,383
49			10,066,583	16,767,166
50				25,907,473
51	357,961			62,437,352
52	461,805			85,597,969
53	3,969			13,005,344
54	311,828			56,846,926
55	58,997			3,695,609
56				
57	1,645,858	(3,176)		407,424,301
58				
59				639,698
60	35,217			6,469,203
61				20,174,119
62				6,720,761
63				7,159,384
64	59,745			2,163,906
65	164,145			36,490,201
66	23,682			1,907,334
67				74,687
68				
69	282,789			81,799,293
70				
71				
72				
73			1,480,875	1,480,875
74				
75				
76				
77				
78				
79				
80			1,480,875	1,480,875

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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,	471,553,593	19,601,824	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	2,662,491	3	
84	365.2 Rights-of-Way	77,781,384	13,049	
85	366 Structures and Improvements	79,517,701	3,744,137	
86	367 Mains	1,661,121,872	54,261,172	
87	368 Compressor Station Equipment	569,887,583	25,048,132	
88	369 Measuring and Regulating Station Equipment	266,241,267	10,522,904	
89	370 Communication Equipment	603,379	130,100	
90	371 Other Equipment	5,150,422		
91	372 Asset Retirement Costs for Transmission Plant	25,259,559	(2,290,542)	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	2,688,225,658	91,428,955	
93	DISTRIBUTION PLANT			
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	1,973,200		
112	390 Structures and Improvements	21,213,969	61,961	
113	391 Office Furniture and Equipment	33,303,963	1,864,889	
114	392 Transportation Equipment	16,687,880	2,230,010	
115	393 Stores Equipment			
116	394 Tools, Shop, and Garage Equipment	22,473,207	2,141,812	
117	395 Laboratory Equipment	507,745	51,974	
118	396 Power Operated Equipment	5,975,199	350,714	
119	397 Communication Equipment	6,704,803	7,462	
120	398 Miscellaneous Equipment	1,814,296	8,077	
121	Subtotal (Enter Total of lines 111 thru 120)	110,654,262	6,716,899	
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)	110,654,262	6,716,899	
125	TOTAL (Accounts 101 and 106)	3,397,500,149	126,323,226	
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)	3,397,500,149	126,323,226	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	1,928,647	(3,176)	1,480,875	490,704,469
82				
83	148,298		(866)	2,513,330
84	22,665		1,352,145	79,123,913
85	395,912		(207,455)	82,658,471
86	7,869,198		(1,138,608)	1,706,375,238
87	6,932,039		(7,963)	587,995,713
88	1,979,886		2,021	274,786,306
89				733,479
90	6,242		726	5,144,906
91				22,969,017
92	17,354,240			2,762,300,373
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111				1,973,200
112				21,275,930
113	10,941,286			24,227,566
114	2,999,694		(1,480,875)	14,437,321
115				
116	2,584,069			22,030,950
117				559,719
118				6,325,913
119	1,416,517			5,295,748
120	1,749,210			73,163
121	19,690,776		(1,480,875)	96,199,510
122				
123				
124	19,690,776		(1,480,875)	96,199,510
125	38,973,663	(3,176)		3,484,846,536
126				
127				
128				
129	38,973,663	(3,176)		3,484,846,536

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	Eagle Rock Field Services, L.P.			300,000
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45	Total			300,000

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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)	*	Description of Lease (c)	Lease Payments for Current Year (d)
1	WTG Hugoton			3,120
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45	Total			3,120

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Gas Plant Held for Future Use (Account 105)

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.
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.

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	Respondent has 2 properties held for future			103,181
2	use each less than \$1,000,000			
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45	Total			103,181

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	West Leg Homer Compressor Station	8,472,050	21,565,585
2	West Leg Fremont Compressor Station	2,681,291	11,468,270
3	Garner Vaporizer A, B and C Replacement	2,328,119	10,917,160
4	Rosemount Loop Line	423,301	7,086,485
5	West Leg CF Industries Nebraska Branch Line	1,959,348	5,075,325
6	TMS Nominations	160,290	6,264,086
7	Beaver Units 15-21 Automation	1,111,474	4,905,012
8	M430B Carlton to Mesabi Pipe Replacement	6,498,622	2,702,423
9	Cunningham Storage Lease Acquisition Costs	5,814,291	5,266,212
10	Garner LNG Off Loading Facility	901,780	4,363,314
11	Palmyra Building 2 Automation	468,661	4,282,892
12	West Leg CF Industries Iowa Branch Line	1,107,142	2,600,465
13	Beaver Units 15 to 21 Valves and Operators	374,534	3,127,135
14	01M680C Beaver to Mullinville Mainline Pig Launcher	235,688	3,130,420
15	SCADA System Upgrade 7.5	2,107,082	1,181,356
16	West Leg C Line Extension	160,497	2,763,479
17	KSB22001 Mile Post 0.00 to 13.4 Pipe Replacement	14,518	2,151,582
18	Marquette M432B at MP 113.01 River Crossing	2,155,480	216,965
19	M430B Carlton to Mesabi Pipe Replacement at MP 45.17	1,076,971	606,512
20	UIIPlanner	534,545	901,578
21	M471B Paullina to Aberdeen Mainline Pig Launcher	1,044,240	126,200
22	West Leg CF Industries Branch Line River Crossing	193,406	875,006
23	West Leg M560B Valve 4 Regulator	852,979	205,979
24	Various Projects under \$1,000,000	4,843,857	7,040,020
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45	Total	45,520,166	108,823,461

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	Redfield, IA Storage Expansion	CP07-108-000	Market-based	53,919,269
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	Total			53,919,269

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	7,006,590	10,314,254	491,460	548,366	1,263,395	850,916	10,867,642
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	7,006,590	10,314,254	491,460	548,366	1,263,395	850,916	10,867,642

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
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 Overhead

- (a) Engineering, supervision, general office salaries and expenses, including the cost of construction engineering and supervision services provided by others, related to the general oversight of capital construction or software development projects are charged to an overhead work order. In addition, costs to certify Respondent's and third party welding personnel that will construct Respondent's capital projects are directly charged to an overhead work order.
- (b) Engineering and operations payroll that support construction are direct charged to the overhead work order for allocation to capital construction projects. Property accounting payroll incurred in support of capital construction and software development projects is also charged directly to the overhead work order for allocation to both construction and software development projects. A study was conducted to determine which other employees devote a portion of their time in support of construction or software development activities. Based on this study a fixed amount of payroll and a proportionate share of Respondent's Omaha office cost are charged each month to the overhead work order to be allocated to both construction and software development projects.
- (c) The overhead costs are allocated to individual projects based on direct charges to each capital construction or internally developed software project. Allocation rates are periodically adjusted throughout the year based on the forecast of overhead costs to direct capital charges to ensure that the balance of the overhead work order at the end of the year is cleared.
- (d) Separate overhead allocation rates are developed for construction and software development projects.
- (e) Overhead rates are based on the ratio of charges forecast to be charged as capital overhead to the total forecast of capital construction and software development expenditures to be charged directly to projects. Engineering and operations related overheads are allocated to capital construction projects and information technology related overhead charges are allocated to software development projects. General office salaries and expenses are allocated to both construction and software development projects.
- (f) Overhead is directly assigned to each work order based on current month charges to the project excluding overheads.

Engineering As-Built Overhead

- (a) Engineering, supervision, general office salaries and expenses, including the cost of engineering and supervision services provided by others, related to the creation of construction as-built drawings are charged to an overhead work order set up solely to capture as-built construction costs. The costs charged to this work order are separate from and are not included in the administrative and general overhead.
- (b) Engineering payroll and charges for engineering services provided by others incurred for the creation of capital construction as-built drawings and records are charged directly to the as-built overhead work order. A study was conducted to determine the ratio of engineering payroll capitalized for creation of as-built records for capital construction and based on this study a pro-rata share of Respondent's office building space and related costs is charged to the as-built overhead work order each month.
- (c) The overhead costs are allocated to individual projects based on direct charges to each capital construction. The allocation rate is periodically adjusted throughout the year based on the forecast of overhead costs to direct capital charges to ensure that the balance in the overhead work order at the end of the year is cleared.

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Northern Natural Gas Company			
General Description of Construction Overhead Procedure			

- (d) Overheads are allocated using a single overhead rate.
- (e) There is no differentiation in rates for different types of construction.
- (f) Overhead is directly assigned to each work order based on current month charges to the project excluding overheads.

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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General Description of Construction Overhead Procedure (continued)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

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.
2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.
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.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D 900,000,000	39.82	d 4.96
(4)	Preferred Stock	P		p
(5)	Common Equity	C 1,360,139,312	60.18	c 12.00
(6)	Total Capitalization		100.00	
(7)	Average Construction Work In Progress Balance	W 33,521,264		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 1.98

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 7.22

4. Weighted Average Rate Actually Used for the Year:

- | | |
|------------------------------|------|
| a. Rate for Borrowed Funds - | 2.04 |
| b. Rate for Other Funds - | 7.07 |

Name of Respondent Northern Natural Gas Company				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of <u>2013/Q4</u>	
Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)									
<p>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.</p> <p>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.</p> <p>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).</p>									
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	28,429,396	41,211,532		(3,247,568)				66,393,360
2	Gas Delivered to Storage				85,748,519				85,748,519
3	Gas Withdrawn from				82,631,651				82,631,651
4	Other Debits and Credits				(5,683,068)				(5,683,068)
5	Balance at End of Year	28,429,396	41,211,532		(5,813,768)				63,827,160
6	Dth	37,219,100	14,000,000		(1,209,942)				50,009,158
7	Amount Per Dth	0.7638	2.9437		4.8050				1.2763

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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	Account 136 - Temporary Cash Investments			
2				
3	Short-term Money Market Investments		90,335,329	412,806,385
4				
5	Total Account 136		90,335,329	412,806,385
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10	Account 145 - Notes Receivable - Associated Companies			
11	Promissory notes issued by MidAmerican Energy Holdings Company payable on demand		230,000,000	
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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)
1					
2					
3	370,349,934		132,791,780	12,672	
4					
5	370,349,934		132,791,780		
6					
7					
8					
9					
10					
11			230,000,000	1,376,644	
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

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	1,564,848
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	2,752,622
6	TOTAL	4,317,470

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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Deferred regulatory commission expense	3,438,190	504,460	928	1,401,476		2,541,174
2							
3	Asset retirement obligation	20,202,015	5,024,501				25,226,516
4							
5	Deferred FERC annual charge	1,285,352	1,083,318	928	1,556,181		812,489
6							
7	Deferred income taxes for AFUDC equity	15,501,812	923,590	421	275,084		16,150,318
8							
9	Deferred migration costs	1,190,147		921	649,171		540,976
10							
11	Deferred system upgrade costs	990,716		921	540,390		450,326
12							
13	Smartpiggings/hydrostatic testing	29,823,040	6,302,661	833,863	7,044,541		29,081,160
14							
15	Defined benefit pension plan	3,462,347		228.3	3,462,347		
16							
17	Unrealized loss on derivatives, net	68,824,061	7,028,111	483,803	6,513,940		69,338,232
18							
19	Fuel, unaccounted for, and other trackers	5,011,024	13,081,173	813,855	16,224,104		1,868,093
20							
21	Interest rate lock	362,973		428	36,537		326,436
22							
23							
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40	Total	150,091,677	33,947,814		37,703,771	0	146,335,720

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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
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.	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	109,285,527	44,179,217	28,538,079
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	109,285,527	44,179,217	28,538,079
6	Other (Specify) (footnote details)	111,144,942		
7	TOTAL Account 190 (Total of lines 5 thru 6)	220,430,469	44,179,217	28,538,079
8	Classification of TOTAL			
9	Federal Income Tax	176,540,630	34,702,973	22,602,003
10	State Income Tax	43,889,839	9,476,244	5,936,076
11	Local Income Tax			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/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)	(k)
1							
2							
3	30,404,990	38,933,133	219	601,437	219	761,259	102,332,354
4							
5	30,404,990	38,933,133		601,437		761,259	102,332,354
6	29,706,920	2,261,519					83,699,541
7	60,111,910	41,194,652		601,437		761,259	186,031,895
8							
9	48,920,779	33,677,541		486,784		617,524	149,327,162
10	11,191,131	7,517,111		114,653		143,735	36,704,733
11							

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Capital Stock (Accounts 201 and 204)

- 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.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 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	Account 201			
2	Common stock - not listed on any stock exchange	10,000	1.00	
3	Total common stock	10,000		
4				
5	Account 204			
6	Preferred stock - not listed on any stock exchange	1,000	0.01	
7	(Series A, 6%, cumulative)			
8	Total preferred stock	1,000		
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Capital Stock (Accounts 201 and 204)

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
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.

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						
2	1,002	1,002				
3	1,002	1,002				
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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	211 Other Paid-In Capital	981,867,972
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40	Total	981,867,972

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	224			
2	5.125% Senior Notes Due 05/01/2015	04/14/2005	05/01/2015	100,000,000
3	5.75% Senior Notes Due 07/15/2018	07/15/2008	07/15/2018	200,000,000
4	4.25% Senior Notes Due 06/1/2021	04/20/2011	06/01/2021	200,000,000
5	subtotal			500,000,000
6	221			
7	5.80% Senior Bonds Due 02/15/2037	02/12/2007	02/15/2037	150,000,000
8	4.10% Senior Bonds Due 09/15/2042	08/21/2012	09/15/2042	250,000,000
9	subtotal			400,000,000
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40	TOTAL			900,000,000

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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	5.125	5,125,000			
3	5.750	11,500,000			
4	4.250	8,500,000			
5		25,125,000			
6					
7	5.800	8,700,000			
8	4.100	10,250,000			
9		18,950,000			
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40		44,075,000			

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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	Account 181 Unamortized Debt Expense				
2	5.125% Senior Notes Due 2015	100,000,000	884,929	04/14/2005	05/01/2015
3	5.75% Senior Notes Due 2018	200,000,000	1,794,586	07/15/2008	07/15/2018
4	4.25% Senior Notes Due 2021	200,000,000	1,604,642	04/20/2011	06/01/2021
5	5.80% Senior Bonds Due 2037	150,000,000	1,012,926	02/12/2007	02/15/2037
6	4.10% Senior Bonds Due 2042	250,000,000	2,265,760	08/27/2012	09/15/2042
7	Total 181	900,000,000	7,562,843		
8					
9	Account 226 Unamortized Debt Discount				
10	5.125% Senior Notes Due 2015	100,000,000	135,000	04/14/2005	05/01/2015
11	5.75% Senior Notes Due 2018	200,000,000	46,000	07/15/2008	07/15/2018
12	4.25% Senior Notes Due 2021	200,000,000	44,000	04/20/2011	06/01/2021
13	5.80% Senior Bonds Due 2037	150,000,000	106,500	02/12/2007	02/15/2037
14	4.10% Senior Bonds Due 2042	250,000,000	435,000	08/27/2012	09/15/2042
15	Total 226	900,000,000	766,500		
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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	246,339		102,152	144,187
3	1,120,523		176,581	943,942
4	1,381,979		139,321	1,242,658
5	924,824		18,177	906,647
6	2,249,796	(63,288)	38,735	2,147,773
7	5,923,461	(63,288)	474,966	5,385,207
8				
9				
10	37,580		15,584	21,996
11	28,722		4,526	24,196
12	37,894		3,820	34,074
13	97,238		1,912	95,326
14	431,935		7,738	424,197
15	633,369		33,580	599,789
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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)	150,670,834
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in aid of construction	7,171,936
6	Other	1,410,934
7		
8	TOTAL	8,582,870
9	Deductions Recorded on Books Not Deducted for Return	
10	Deferred income tax expense	79,933,325
11	Book depreciation expense	57,449,747
12	Other	27,104,535
13	TOTAL	164,487,607
14	Income Recorded on Books Not Included in Return	
15	Equity AFUDC	1,396,855
16	Debt AFUDC	401,726
17	Interest income on FIN 48 corrections	22,371
18	TOTAL	1,820,952
19	Deductions on Return Not Charged Against Book Income	
20	Tax depreciation	181,094,094
21	Amortization of goodwill	68,385,983
22	Amortization of regulatory assets	12,662,740
23	Accrued current liability	10,302,866
24	Tax loss on sale of assets	5,621,983
25	Other	6,093,731
26	TOTAL	284,161,397
27	Federal Tax Net Income	37,758,962
28	Show Computation of Tax:	
29	Federal taxable income	37,758,962
30	Federal statutory rate	35
31	Federal income tax	13,215,637
32	Book to 2012 tax return	(1,246,282)
33	Federal income tax accrual	11,969,355
34		
35		

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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)				
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>				
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	Real and Personal Property Tax			
2				
3	Illinois 2013			
4	Illinois 2012	4,500		
5	Iowa 2013			
6	Iowa 2012	13,525,995		
7	Iowa 2011	6,426,689		
8	Kansas 2013			
9	Kansas 2012	6,637,603		
10	Louisiana 2013			
11	Louisiana 2012	3		
12	Michigan 2013			
13	Michigan 2012	234,730		
14	Minnesota 2013			
15	Minnesota 2012	14,570,703		
16	Minnesota 2011	(4,364)		
17	Nebraska 2013			
18	Nebraska 2012	1,903,400		
19	Nebraska 2011	(139)		
20	New Mexico 2013			
21	New Mexico 2012	17,637		
22	North Dakota 2013			
23	North Dakota 2012	1,032		
24	Oklahoma 2013			
25	Oklahoma 2012	243,904		
26	South Dakota 2013			
27	South Dakota 2012	375,002		
28	South Dakota 2011	1		
29	Texas 2013			
30	Texas 2012	634,880		
31	Wisconsin 2013			
32	Wisconsin 2012	(12)		
33				
34	Subtotal Real and Personal Property Tax	44,571,564		
35				
36				
37	Federal Income Tax	23,834,133		
38	Other	(894,187)		
39	FICA	203,128		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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					
2					
3	5,000			5,000	
4	414	4,914			
5	12,848,753			12,848,753	
6	(1,148,120)	6,189,344		6,188,531	
7		6,426,689			
8	13,520,502	6,760,288		6,760,214	
9		6,637,603			
10	1,084	1,082		2	
11	(3)				
12	626,803	394,981		231,822	
13	(3,211)	231,519			
14	15,658,503	19,839		15,638,664	
15	346,625	14,917,328			
16	4,364				
17	1,909,501			1,909,501	
18	(80,539)	1,822,859		2	
19	(10)	(149)			
20	35,956	17,980		17,976	
21	1	17,638			
22	1,032			1,032	
23	(150)	882			
24	473,274	236,638		236,636	
25	(1)	243,903			
26	372,497			372,497	
27	(9,075)	365,927			
28	(1)				
29	916,498	328,187		588,311	
30	5,973	640,853			
31	1,357,771	1,354,497		3,274	
32	66	54			
33					
34	46,843,507	46,612,856		44,802,215	
35					
36					
37	11,969,355	31,359,851		4,443,637	
38			(24,774)	(918,961)	
39	5,143,599	5,149,744		196,983	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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				
2				
3		5,000		
4		414		
5		12,848,753		
6		(1,148,120)		
7				
8		13,520,502		
9				
10		1,084		
11		(3)		
12		626,803		
13		(3,211)		
14		15,658,503		
15		346,625		
16		4,364		
17		1,909,501		
18		(80,539)		
19		(10)		
20		35,956		
21		1		
22		1,032		
23		(150)		
24		473,274		
25		(1)		
26		372,497		
27		(9,075)		
28		(1)		
29		916,498		
30		5,973		
31		1,357,771		
32		66		
33				
34		46,843,507		
35				
36				
37		27,707,020		(15,737,665)
38				
39		4,608,316		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39				535,283	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	Federal Unemployment	1,393	
2			
3	Subtotal Federal Tax	23,144,467	
4			
5	State Income Tax		
6			
7	Illinois	(18,719)	
8	Iowa	120,860	
9	Kansas	449,253	
10	Michigan	(2,330)	
11	Minnesota	442,829	
12	Nebraska	369,092	
13	New Mexico	14,363	
14	North Dakota	(190)	
15	Oklahoma	109,663	
16	Texas	88,881	
17	Wisconsin	25,757	
18	Other	45,118	
19			
20	Subtotal State Income Tax	1,644,577	
21			
22	State Unemployment Tax (SUTA)		
23			
24	Illinois		
25	Iowa	87	
26	Kansas	1	
27	Michigan		
28	Minnesota	1,077	
29	Nebraska	596	
30	New Mexico		
31	Oklahoma	251	
32	South Dakota		
33	Texas		
34	Wisconsin	143	
35			
36	Subtotal State Unemployment Tax	2,155	
37			
38			
39			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	36,440	37,833			
2					
3	17,149,394	36,547,428	(24,774)	3,721,659	
4					
5					
6					
7	20,321	15,000		(13,398)	
8	1,599,058	2,212,323		(492,405)	
9	494,481	570,732		373,002	
10	24,222	23,948		(2,056)	
11	503,811	639,629		307,011	
12	460,779	594,361		235,510	
13	136	10,846		3,653	
14	5	2,070		(2,255)	
15	43,701	85,608		67,756	
16	86,326	86,810		88,397	
17	180,278	238,635		(32,600)	
18			2,472	47,590	
19					
20	3,413,118	4,479,962	2,472	580,205	
21					
22					
23					
24					
25	3,602	3,539		150	
26	1,028	1,029			
27	1,391	1,331		60	
28	27,977	27,938		1,116	
29	26,070	26,429		237	
30					
31	5,354	5,541		64	
32	520	520			
33	10,387	9,606		781	
34	9,417	9,560			
35					
36	85,746	85,493		2,408	
37					
38					
39					

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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		33,856			
2					
3		32,349,192		(15,737,665)	
4					
5					
6					
7		41,193		(20,872)	
8		3,241,542		(1,642,484)	
9		1,002,391		(507,910)	
10		49,102		(24,880)	
11		1,021,305		(517,494)	
12		934,072		(473,293)	
13		276		(140)	
14		10		(5)	
15		88,589		(44,888)	
16		174,997		(88,671)	
17		365,453		(185,175)	
18					
19					
20		6,918,930		(3,505,812)	
21					
22					
23					
24					
25		3,167			
26		921			
27		1,191			
28		25,001			
29		23,650			
30					
31		4,958			
32		465			
33		8,596			
34		8,555			
35					
36		76,504			
37					
38					
39					

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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.	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				2,584	
2					
3				537,867	
4					
5					
6					
7					9.50
8					12.00
9					7.00
10					6.00
11					9.80
12					7.81
13					7.60
14					4.53
15					6.00
16					
17					7.90
18					
19					
20					
21					
22					
23					
24					
25				435	
26				107	
27				200	
28				2,976	
29				2,420	
30					
31				396	
32				55	
33				1,791	
34				862	
35					
36				9,242	
37					
38					
39					

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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				
2				
3				
4				
5	Use Tax			
6				
7	Illinois	488		
8	Iowa	26,841		
9	Kansas	44,450		
10	Louisiana			
11	Michigan	(1,136)		
12	Minnesota	108,198		
13	Nebraska	35,974		
14	New Mexico	52		
15	North Dakota			
16	Oklahoma	1,304		
17	South Dakota	(1,575)		
18	Texas	6,789		
19	Wisconsin	(285)		
20				
21	Subtotal Use Tax	221,100		
22				
23	Franchise Tax			
24	Nebraska			
25	Kansas			
26	Oklahoma			
27				
28	Subtotal Franchise Tax			
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL		69,583,863		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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					
2					
3					
4					
5					
6					
7	850	488		850	
8	465,628	304,875		187,594	
9	503,018	474,863		72,605	
10					
11	4,867	3,714		17	
12	1,221,712	1,174,686		155,224	
13	495,233	342,692		188,515	
14		52			
15	147	430		(283)	
16	12,956	19,000		(4,740)	
17	44,999	46,488		(3,064)	
18	159,094	133,394		32,489	
19	26,599	20,308		6,006	
20					
21	2,935,103	2,520,990		635,213	
22					
23					
24					
25					
26	20,100	20,100			
27					
28	20,100	20,100			
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL	70,446,968	90,266,829	(22,302)	49,741,700	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12		738,879		
13				
14				
15				
16				
17				
18				
19				
20				
21		738,879		
22				
23				
24				
25				
26		20,100		
27				
28		20,100		
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL		86,947,112		(19,243,477)

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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.	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				850	
8				465,628	
9				503,018	
10					
11				4,867	
12				482,833	
13				495,233	
14					
15				147	
16				12,956	
17				44,999	
18				159,094	
19				26,599	
20					
21				2,196,224	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL				2,743,333	

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
Miscellaneous Current and Accrued Liabilities (Account 242)				
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.				
Line No.	Item (a)	Balance at End of Year (b)		
1	Transportation and exchange gas payable	25,112,186		
2	Accrued vacation and other employee benefits	8,323,221		
3	Contract retainage	2,416,257		
4	Accrued Department of Transportation safety user fees	852,171		
5	DCP Midstream condensate accrual	305,292		
6	Minor items	205,391		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Total	37,214,518		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Other Deferred Credits (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Environmental remediation	208,686	864	208,686		
2	Other	(4,891)			4,891	
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Total	203,795		208,686	4,891	0

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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Accumulated Deferred Income Taxes-Other Property (Account 282)

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	559,928,029	82,657,895	45,377,342
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	559,928,029	82,657,895	45,377,342
6	Other (Specify) (footnote details)	690,906	65,510	-
7	TOTAL Account 282 (Enter Total of lines 5 thr	560,618,935	82,723,405	45,377,342
8	Classification of TOTAL			
9	Federal Income Tax	467,204,485	67,378,896	32,090,052
10	State Income Tax	93,414,450	15,344,509	13,287,290
11	Local Income Tax			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	5,635,025	683,400					602,160,207
4							
5	5,635,025	683,400					602,160,207
6							756,416
7	5,635,025	683,400					602,916,623
8							
9	4,603,634	553,026					506,543,937
10	1,031,391	130,374					96,372,686
11							

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	63,337,190	9,666,474	10,141,540
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	63,337,190	9,666,474	10,141,540
6	Other (Specify) (footnote details)	56,543	10,220	
7	TOTAL Account 283 (Total of lines 5 thru	63,393,733	9,676,694	10,141,540
8	Classification of TOTAL			
9	Federal Income Tax	51,705,056	7,905,738	8,853,898
10	State Income Tax	11,688,677	1,770,956	1,287,642
11	Local Income Tax			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	7,540,208	3,998,121					66,404,211
4							
5	7,540,208	3,998,121					66,404,211
6							66,763
7	7,540,208	3,998,121					66,470,974
8							
9	6,210,905	2,592,144					54,375,657
10	1,329,303	1,405,977					12,095,317
11							

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of <u>2013/Q4</u>	
Other Regulatory Liabilities (Account 254)							
<p>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).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>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.</p> <p>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).</p>							
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	Penalty and Deferred Delivery Variance Charge Revenue Crediting Mechanism	497,593	131	441,362		555,101	611,332
2							
3	Interest rate lock	490,838	428	203,542			287,296
4							
5	Employee benefits	18,128,607	128	18,128,607		23,934,368	23,934,368
6							
7	Encroachment revaluation	47,463				147,658	195,121
8							
9	Carlton resolution credits	912,962	131	2,431,336		2,455,427	937,053
10							
11							
12							
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44							
45	Total	20,077,463		21,204,847	0	27,092,554	25,965,170

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- 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.
- 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.
- 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)	61,682			457,065	457,065
2	Transportation of Gas for Others (489.2 and 489.3)					
3	CS-1	1,482,514			24,343	24,343
4	TF	30,964,632		35,560	9,224,512	9,260,072
5	TFX	45,984,122		55,873	17,477,502	17,533,375
6	GS-T					
7	TI	3,020,469		3,194	381,471	384,665
8	SMS	1,435,545			902,881	902,881
9	Less: CS-1 units	-1,482,514				
10	Less: SMS units in other rate schedules	-1,435,545				
11						
12						
13						
14						
15						
16						
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- 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.
- 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.
- 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	162,297			843,726	843,726	315,493			1,702,969	1,702,969
2										
3	1,482,885			23,707	23,707	1,494,461			24,612	24,612
4	31,421,692		38,555	25,084,362	25,122,917	42,167,227		50,387	25,443,160	25,493,547
5	54,108,527		65,188	38,475,132	38,540,320	76,567,941		93,371	40,008,280	40,101,651
6						21,000			15,000	15,000
7	1,966,328		1,986	365,550	367,536	3,025,056		3,767	992,752	996,519
8	1,987,434			854,076	854,076	1,961,127			853,951	853,951
9	-1,482,885					-1,494,461				
10	-1,987,434					-1,961,127				
11										
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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)
47						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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)
47										

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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						
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59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	79,969,223		94,627	28,010,709	28,105,336
64	Storage (489.4)					
65	FDD-1	216,885			6,824,634	6,824,634
66	IDD-1	1,527,494			215,721	215,721
67	PDD-1	348,790			741,570	741,570
68						
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89						
90	Total Storage	2,093,169			7,781,925	7,781,925
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible	66,230			2,291	2,291
94	Total Gathering (489.1)	66,230			2,291	2,291
95	Additional Revenues					
96	Products Sales and Extraction (490-492)	-253			(5,419)	(5,419)
97	Rents (493-494)				2,980	2,980
98	Other Gas Revenues (495)				10,262	10,262
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues	-253			7,823	7,823

Name of Respondent Northern Natural Gas Company					This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of <u>2013/Q4</u>	
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)
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62										
63	87,496,547		105,729	64,802,827	64,908,556	121,781,224		147,525	67,337,755	67,485,280
64										
65	424,678			2,162,402	2,162,402	7,750,256			2,173,151	2,173,151
66	1,812,142			193,989	193,989	1,567,537			165,617	165,617
67	576,492			806,063	806,063	3,797,616			1,709,082	1,709,082
68										
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89										
90	2,813,312			3,162,454	3,162,454	13,115,409			4,047,850	4,047,850
91										
92										
93	107,060			3,704	3,704	83,480			2,888	2,888
94	107,060			3,704	3,704	83,480			2,888	2,888
95										
96	411			6,097	6,097	5,933			97,738	97,738
97				5,444	5,444				5,479	5,479
98				45,165	45,165				95,914	95,914
99										
100	411			56,706	56,706	5,933			199,131	199,131

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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)
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	82,190,051		94,627	36,259,813	36,354,440

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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)
101	90,579,627		105,729	68,869,417	68,975,146	135,301,539		147,525	73,290,593	73,438,118

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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	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	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			1,651,333	1,675,168
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:			1,651,333	1,675,168
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			1,651,333	1,675,168

Name of Respondent Northern Natural Gas Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases. 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
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	8,326,163	6,125,527	8,326,163	6,125,527	1,338,746	881,590
3						
4	17,044,706	12,670,733	17,044,706	12,670,733	4,841,138	3,233,273
5						
6						
7						
8						
9	56,113	116,705	56,113	116,705	1,621,819	3,372,983
10	506,040,317	496,116,858	507,691,650	497,792,026	1,013,454,506	928,977,052
11						
12	58,167,501	67,055,903	58,167,501	67,055,903	117,185,267	121,210,786
13						
14						
15	368,306	229,112	368,306	229,112		
16	71,450	274,206	71,450	274,206		
17						
18	854,345	3,504,054	854,345	3,504,054		
19	590,928,901	586,093,098	592,580,234	587,768,266		
20						
21	590,928,901	586,093,098	592,580,234	587,768,266		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Revenues from Transportation 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	TFX and MOPS GA				
2	TI and MOPS GA				
3					
4	Total				
5					
6					
7					
8					
9					
10					
11					
12					
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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Revenues from Transportation 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	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1						
2	56,113	116,705	56,113	116,705	1,621,819	3,372,983
3						
4	56,113	116,705	56,113	116,705	1,621,819	3,372,983
5						
6						
7						
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	GS-T			25	3
2	SMS				
3	TF			588,767	577,024
4	TFX			1,011,039	1,037,627
5	TI			51,502	60,514
6	CS-1				
7	Deduct SMS units in other rate schedules				
8	Deduct CS-1 units				
9					
10	Total			1,651,333	1,675,168
11					
12					
13					
14					
15					
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	22,779	3,267	22,804	3,270	31,921	4,802
2	10,856,160	11,083,428	10,856,160	11,083,428	23,172,364	25,857,278
3	188,101,292	185,965,774	188,690,059	186,542,798	363,052,626	319,857,577
4	302,239,506	294,700,026	303,250,545	295,737,653	618,693,741	575,804,446
5	4,535,974	4,042,561	4,587,476	4,103,075	31,676,218	33,310,227
6	284,606	321,802	284,606	321,802	17,711,491	20,394,906
7					(23,172,364)	(25,857,278)
8					(17,711,491)	(20,394,906)
9						
10	506,040,317	496,116,858	507,691,650	497,792,026	1,013,454,506	928,977,052
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	FDD-1				
2	IDD-1				
3	PDD-1				
4					
5					
6	Total				
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Revenues from Storing Gas of Others (Account 489.4)

4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	49,308,043	49,424,581	49,308,043	49,424,581	62,791,290	60,584,459
2	2,466,108	2,723,327	2,466,108	2,723,327	16,849,330	17,703,339
3	6,393,350	14,907,995	6,393,350	14,907,995	37,544,647	42,922,988
4						
5						
6	58,167,501	67,055,903	58,167,501	67,055,903	117,185,267	121,210,786
7						
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Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	540,802		
10	Revenues from Shipper Supplied Gas			
11	Other revenues (Specify):	313,543		
12				
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39				
	Total	854,345		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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 Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services 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.	194,552,619	523,123,638	46,377,679	28,813,286
3	Account 489.4, Revenues from storing gas of others.	6,354,022	33,589,068	967,644	3,000,000
4	Account 495, Other gas revenues.				
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36					
37					
38					
39					
	Total	200,906,641	556,712,706	47,345,323	31,813,286

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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)	30,595,867	23,068,386	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	5,595,306	5,519,210	
181	851 System Control and Load Dispatching	3,095,205	2,954,486	
182	852 Communication System Expenses	1,475,380	1,412,352	
183	853 Compressor Station Labor and Expenses	10,696,919	10,356,902	
184	854 Gas for Compressor Station Fuel	41,164,743	25,420,224	
185	855 Other Fuel and Power for Compressor Stations	2,138,818	2,129,988	
186	856 Mains Expenses	21,622,978	18,514,734	
187	857 Measuring and Regulating Station Expenses	4,396,281	4,393,312	
188	858 Transmission and Compression of Gas by Others	40,668	0	
189	859 Other Expenses	2,191,998	1,363,254	
190	860 Rents	159,242	204,257	
191	TOTAL Operation (Total of lines 180 thru 190)	92,577,538	72,268,719	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	33	1,238	
194	862 Maintenance of Structures and Improvements	1,028,325	1,007,699	
195	863 Maintenance of Mains	19,926,125	17,096,756	
196	864 Maintenance of Compressor Station Equipment	16,027,234	16,092,510	
197	865 Maintenance of Measuring and Regulating Station Equipment	3,139,729	2,470,023	
198	866 Maintenance of Communication Equipment	122,822	138,145	
199	867 Maintenance of Other Equipment	805,364	1,021,878	
200	TOTAL Maintenance (Total of lines 193 thru 199)	41,049,632	37,828,249	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	133,627,170	110,096,968	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	0	0	
205	871 Distribution Load Dispatching	0	0	
206	872 Compressor Station Labor and Expenses	0	0	
207	873 Compressor Station Fuel and Power	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)	
208	874 Mains and Services Expenses	0		0	
209	875 Measuring and Regulating Station Expenses-General	0		0	
210	876 Measuring and Regulating Station Expenses-Industrial	0		0	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0		0	
212	878 Meter and House Regulator Expenses	0		0	
213	879 Customer Installations Expenses	0		0	
214	880 Other Expenses	0		0	
215	881 Rents	0		0	
216	TOTAL Operation (Total of lines 204 thru 215)	0		0	
217	Maintenance				
218	885 Maintenance Supervision and Engineering	0		0	
219	886 Maintenance of Structures and Improvements	0		0	
220	887 Maintenance of Mains	0		0	
221	888 Maintenance of Compressor Station Equipment	0		0	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	0		0	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	0		0	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	0		0	
225	892 Maintenance of Services	0		0	
226	893 Maintenance of Meters and House Regulators	0		0	
227	894 Maintenance of Other Equipment	0		0	
228	TOTAL Maintenance (Total of lines 218 thru 227)	0		0	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	0		0	
230	5. CUSTOMER ACCOUNTS EXPENSES				
231	Operation				
232	901 Supervision	0		0	
233	902 Meter Reading Expenses	0		0	
234	903 Customer Records and Collection Expenses	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)	
235	904 Uncollectible Accounts	0	0	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0	
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	875	
243	910 Miscellaneous Customer Service and Informational Expenses	1,331	1,529	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	1,331	2,404	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	2,097,151	2,079,616	
249	913 Advertising Expenses	4,131	5,396	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	2,101,282	2,085,012	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	30,899,345	27,519,228	
255	921 Office Supplies and Expenses	9,899,747	9,061,966	
256	(Less) 922 Administrative Expenses Transferred-Credit	1,711,958	1,682,308	
257	923 Outside Services Employed	14,642,447	15,294,739	
258	924 Property Insurance	1,089,912	1,166,354	
259	925 Injuries and Damages	(5,896,859)	10,954,368	
260	926 Employee Pensions and Benefits	10,259,618	11,491,091	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	2,957,657	3,008,832	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1General Advertising Expenses	0	0	
265	930.2Miscellaneous General Expenses	128,262	88,428	
266	931 Rents	680,333	543,402	
267	TOTAL Operation (Total of lines 254 thru 266)	62,948,504	77,446,100	
268	Maintenance			
269	932 Maintenance of General Plant	0	0	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	62,948,504	77,446,100	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	205,248,982	205,885,099	

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.

[illegible]

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>	
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	854/819	11,776,566	43,808,938		
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	Construction	107/856	29,020	265,008		
7	LNG Compressor Station Fuel	842.1	383,546	1,458,864		
8	Line Operations	856	2,080,033	7,704,210		
9	Purification Underground Storage	821	122,617	450,069		
10	Other Underground Storage Operations	817/819	218,052	801,320		
11	Condensate	856	22,236	368,305		
12	Unaccounted For	813	1,789,650	6,970,408		
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24						
25	Total		16,421,720	61,827,122		

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	El Paso Natural Gas Company - Delivery & Receipt of gas at Plains, TX		14,385	94,821
2	ANR Pipeline - Receipt at Janesville, WI and delivery at Crystal Falls/Fortune Lake, WI		14,571	80,000
3	Great Lakes Transmission - Receipt at Crystal Falls/Fortune Lake, WI delivery at Carlton, MN		11,712	80,000
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25	Total		40,668	254,821

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	Loss on replacement of encroachment volumes	4,323,618
2	Revaluation of encroachments	456,509
3	Unaccounted for gas	6,970,408
4	Other	54,021
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25	Total	11,804,556

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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.	114,345
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 - 12 items	13,917
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25	Total	128,262

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas	3,587,975	0		
4	Products extraction plant				
5	Underground gas storage plant	5,287,107			246,656
6	Other storage plant	1,002,364			
7	Base load LNG terminaling and processing plant	148,088			
8	Transmission plant	39,348,475	0		
9	Distribution plant				
10	General plant	8,075,738			
11	Common plant-gas				
12	TOTAL	57,449,747			246,656

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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	5,699,751		5,699,751	Intangible plant
2				Production plant, manufactured gas
3			3,587,975	Production and gathering plant, natural gas
4				Products extraction plant
5	31,361		5,565,124	Underground gas storage plant
6			1,002,364	Other storage plant
7			148,088	Base load LNG terminaling and processing plant
8	1,229,298		40,577,773	Transmission plant
9				Distribution plant
10			8,075,738	General plant
11				Common plant-gas
12	6,960,410		64,656,813	TOTAL

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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)	1,055	4.64	
3	Onshore (footnote details)			
4	Underground Gas Storage Plant (footnote details)	351,613	1.25	
5	Transmission Plant			
6	Offshore (footnote details)	449	4.64	
7	Onshore (footnote details)	2,666,893	1.50	
8	General Plant (footnote details)	94,225	0.00	
9	ARO, Offshore (footnote details)	28,292	0.00	
10	Base Load LNG Transportation (footnote details)	1,481	10.00	
11	Intangible (footnote details)	123,581	0.00	
12	Market Based Underground Storage (footnote detail)	53,919	2.34	
13	Other Gas Storage Plant (footnote details)	81,145	1.25	
14	Storage Plant, Computers (footnote details)	447	10.00	
15	Transmission Plant, Computers (footnote details)	8,299	10.00	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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	426.1 - Donations under \$250,000	511,082
2		
3	426.3 - Penalties	2,252
4		
5	426.4 - Expenditures for Certain Civic, Political, and Related	
6	Activities under \$250,000	73,429
7		
8	426.5 - Other Deductions	
9	Natural gas swap payments-Kern River Gas Transmission Company	81,330
10	Other	24,127
11	Account subtotal	105,457
12		
13		
14		
15	431 - Other Interest Expense - primarily interest on trackers	38,624
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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.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission RP04-155 Rate Case (over 5 years starting the month after incurred)		9,278,327	9,278,327	3,438,190
2	Federal Energy Regulatory Commission Order No. 472 2012 FERC Annual Charge (Oct 12 - Sep 13)	1,713,803		1,713,803	1,285,352
3	Federal Energy Regulatory Commission Order No. 472 2013 FERC Annual Charge (Oct 13 - Sep 14)	1,083,318		1,083,318	
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25	Total	2,797,121	9,278,327	12,075,448	4,723,542

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Regulatory Commission Expenses (Account 928)

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

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				504,460	182.3	1,401,476	2,541,174
2					182.3	1,285,352	
3				1,083,318	182.3	270,829	812,489
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25				1,587,778		2,957,657	3,353,663

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Employee Pensions and Benefits (Account 926)

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

Line No.	Expense (a)	Amount (b)
1	Pensions – defined benefit plans	1,170,886
2	Pensions – other	4,677,001
3	Post-retirement benefits other than pensions (PBOP)	
4	Post-employment benefit plans	
5	Other (Specify)	
6	Healthcare and other benefits	4,411,731
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	Total	10,259,618

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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 Terminating and Processing	3,473,114			3,473,114
32	Transmission	19,497,953			19,497,953
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	27,051,552	3,668,233		30,719,785
38	TOTAL Operation (Total of lines 28 thru 37)	50,022,619	3,668,233		53,690,852
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	2,509,015			2,509,015
44	Transmission	11,242,479			11,242,479
45	Distribution				

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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)	13,751,494			13,751,494
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 Terminating and Processing (Total of ll. 31 and 43)	5,982,129			5,982,129
54	Transmission (Total of lines 32 and 44)	30,740,432			30,740,432
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)	27,051,552	3,668,233		30,719,785
60	Total Operation and Maintenance (Total of lines 50 thru 59)	63,774,113	3,668,233		67,442,346
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	63,774,113	3,668,233		67,442,346
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	8,661,041	10,751	1,523,482	10,195,274
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	8,661,041	10,751	1,523,482	10,195,274
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	217,823			217,823
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	217,823			217,823
75	Other Accounts (Specify) (footnote details)	446,465	3,037		449,502
76	TOTAL Other Accounts	446,465	3,037		449,502
77	TOTAL SALARIES AND WAGES	73,099,442	3,682,021	1,523,482	78,304,945

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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	MICHELS CORPORATION	22,465,205
2	COPPERHEAD PIPELINE AND CONSTRUCTION INC	11,142,029
3	D E RICE CONSTRUCTION COMPANY	5,604,396
4	TRES MANAGEMENT INC	4,829,119
5	GLENN E SESSIONS AND SONS INC	4,265,655
6	MIDWEST UNDERGROUND INC	4,179,374
7	BAKER HUGHES PIPELINE MANAGEMENT GROUP INC	3,316,009
8	GAS GATHERING SPECIALISTS INC	3,274,156
9	AEROTEK INC	2,975,104
10	AVERY PIPELINE SERVICES INC	2,891,000
11	MINNESOTA LIMITED INC	2,851,682
12	SOVDE ENTERPRISES INC	2,777,186
13	AEROTEK PROFESSIONAL SERVICES INC	2,283,985
14	CR INSPECTION INC	2,132,568
15	MIDWEST INDUSTRIAL XRAY INC	1,907,656
16	SCG LLC	1,654,124
17	VENABLES CONSTRUCTION INC	1,268,656
18	BLUEWATER CONSTRUCTORS INC	1,218,513
19	EXLINE INC	1,071,928
20	RYAN WHALEY COLDIRON SHANDY PLLC	1,068,841
21	COMPRESSOR PROFESSIONALS INC	1,009,389
22	OBJECT PARTNERS INC	996,481
23	ER CON TECHNOLOGIES LLC	993,212
24	CROSS COUNTRY CLEARING LLC	867,639
25	DECKER ELECTRIC INC	754,486
26	MCDANIEL TECHNICAL SERVICES INC	745,590
27	CSE SERVICES LLC	712,792
28	EGAN FIELD AND NOWAK INC	695,967
29	STANTEC CONSULTING SERVICES INC	653,656
30	CHASE CORPORATION	641,475
31	TULSA GAMMA RAY INC	631,857
32	SUBMAR INC	595,193
33	NRG ENERGY SERVICES LLC	574,908
34	CLIENT RESOURCES INC	573,155
35	VISUAL SYSTEMS INC	559,743

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	GALLAGHER BOLAND AND MEIBURGER LLP	556,233
2	CSS STAFFING	555,978
3	NATURAL RESOURCE GROUP LLC	553,283
4	BOCKMANN INC	542,182
5	MECO LAND AND FIELD SERVICES	533,274
6	Q3 CONTRACTING INC	520,620
7	GP STRATEGIES CORPORATION	512,938
8	NORTHERN CLEARING INCORPORATED	483,546
9	ENERGY ECONOMICS INC	464,864
10	KUTAK ROCK	464,727
11	TDW SERVICES INC	464,128
12	INTERSTATE TREE	458,170
13	EN ENGINEERING LLC	456,118
14	EMS USA INC	449,589
15	MODIS	432,403
16	WEATHERFORD INTERNATIONAL LTD	426,905
17	EXTERRAN ENERGY SOLUTIONS LP	411,721
18	PRIT SERVICE INC.	396,432
19	EAGLE SKY PATROL INC	394,503
20	STEELE LAND AND INSPECTION LLC	379,725
21	RICOH PROFESSIONAL SERVICES	374,640
22	MARIOS CONTRACTOR CORP	369,416
23	COASTAL CHEMICAL COMPANY LLC	363,903
24	GANA TRUCKING AND EXCAVATING INC	362,386
25	TK AND COMPANY INC	360,513
26	UDELHOVEN OILFIELD SYSTEM SERVICES INC	351,156
27	AES CORPORATION	346,261
28	BLACK & VEATCH CORPORATION	339,700
29	ENGINEERED TURBINE COMPONENTS LLC	335,000
30	BENNETT CONSTRUCTION INC	329,277
31	SOLAR TURBINES INCORPORATED	325,438
32	SMITH PAINTING	320,896
33	LIBERTY CORE CONSULTANTS LLC	318,117
34	EXPONENT INC	306,060
35	PACIFIC SKY SUPPLY INC	295,148

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	292,512
2	BELKNAP ELECTRIC INC	291,939
3	ACT INDEPENDENT TURBO SERVICES INC	289,065
4	CEM RESOURCES INC	287,993
5	ZIEGLER INC	286,960
6	SERVICE ENGINEERING REPAIR CO INC	286,903
7	UTILITIES INTERNATIONAL INC	284,430
8	NBG ENTERPRISES	280,966
9	RODENBERG DIVERSIFIED LLC	279,794
10	MIDWEST PIPELINE SOLUTIONS LLC	276,462
11	INTERCON CONSTRUCTION INC	272,077
12	SENECA WASTE SOLUTIONS INC	271,902
13	QUALITY INTEGRATED SERVICES INC	270,280
14	OBJECT CONNECT SYSTEMS INC	263,438
15	T AND R LAWN CARE SERVICES LLC	259,282
16	THOMPSON PAINTING AND SANDBLASTING	259,120
17	OTHER	21,847,905
18	TOTAL	135,039,007
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Transactions with Associated (Affiliated) Companies

- 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.
- Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
- Total under a description "Total", the total of all of the aforementioned goods and services.
- 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	IT shared services	MidAmerican Energy Company ("MEC")	923	3,368,198
3	Other-goods and services under \$250,000	MEC	Various	1,136,986
4	Electricity, construction and other services	MEC	Various	663,464
5	Executive management support services	MEC	426.1,426.5,923	624,421
6	Computer software maintenance services	MEC	165 and 923	469,181
7	Human resource services	MEC	923	350,677
8	Executive management support services and other costs	MidAmerican Energy Holdings Company ("MEHC")	923	2,314,237
9	Other-goods and services under \$250,000	MEHC	Various	1,021,706
10	Software leases, maintenance contracts and other charges	MEHC	165 and 923	784,729
11	Natural gas swap settlements	Wells Fargo Bank	803 and 808.2	1,730,440
12	Labor and other-goods and services	PacifiCorp	Various	357,164
13	Other-goods and services under \$250,000	Various		259,072
14	Total			13,080,275
15				
16				
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19				
20	Goods or Services Provided for Affiliated Company			
21	Transportation and storage services	MEC	Various	59,702,723
22	Other-goods and services under \$250,000	MEC	Various	97,511
23	Financing services (demand promissory notes)	MEHC	419	1,376,644
24	Other-goods and services under \$250,000	MEHC	Various	243,895
25	Other-goods and services under \$250,000	Various		639,872
26	Finance and accounting services	Kern River Gas Transmission Co. ("Kern River")	Various	536,939
27	Other-goods and services under \$250,000	Kern River	Various	445,978
28	Total			63,043,562
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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	Underground Storage: Underground Storage Compression:			
2	Underground Storage: Cunningham, Kansas	7	16,450	33,179,334
3	Underground Storage: Redfield, Iowa	7	16,760	50,047,374
4	Total Underground Storage	14	33,210	83,226,708
5				
6	Transmission: Transmission Compression:			
7	Transmission: Fort Buford, North Dakota	3	3,100	4,984,136
8	Transmission: Spencer, South Dakota	1	1,100	4,026,629
9	Transmission: Albert Lea, Minnesota	1	15,000	21,080,118
10	Transmission: Carlton, Minnesota	2	8,000	8,094,526
11	Transmission: Alexandria, Minnesota	1	800	2,627,220
12	Transmission: Farmington, Minnesota	7	20,200	32,229,255
13	Transmission: North Branch, Minnesota	4	8,000	12,582,429
14	Transmission: Pierz, Minnesota	1	800	5,240,839
15	Transmission: Owatonna, Minnesota	1	13,037	13,577,620
16	Transmission: Faribault, Minnesota	1	13,136	16,623,310
17	Transmission: Hugo, Minnesota	1	5,967	11,202,645
18	Transmission: Chatfield, Minnesota	2	4,250	7,771,061
19	Transmission: LaCrescent, Minnesota	1	1,250	2,604,500
20	Transmission: Popple Creek, Minnesota	1	2,000	3,601,374
21	Transmission: Elk River, Minnesota	1	1,100	5,670,337
22	Transmission: Belleville, Wisconsin	4	4,640	5,105,064
23	Transmission: Spring Green, Wisconsin	1	1,100	3,963,646
24	Transmission: Galena, Illinois	2	7,600	7,667,033
25	Transmission: Hubbard, Iowa	1	8,000	11,546,094

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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								
2	930,225	149,930	1,716,508	255,797	9,745,672	14,692	5	11/16/2013
3	1,713,970	373,663	9,980,289	474,932	2,866,000	31,102	2	01/09/2013
4	2,644,195	523,593	11,696,797	730,729	12,611,672	45,794	7	
5								
6								
7	573,993		663,280	155,212	21,648	22,763	3	11/18/2013
8		18,435	100,031		454,200	690	1	12/06/2013
9	1,309,664	27,143	137,405	357,129	225,280	3,405	1	12/23/2013
10	421,370	25,579	484,227	115,140	199,800	5,217	2	12/10/2013
11	1,469	124,067	635,821	405	1,187,904	3,364	1	11/11/2013
12	1,080,636	339,720	1,958,297	292,719	3,462,800	18,000	6	01/22/2013
13	734,372	64,153	841,453	196,832	674,400	13,922	4	01/21/2013
14	1,933	45,847	64,135	509	570,500	1,997	1	11/25/2013
15	549,753	22,614	92,651	150,930	202,800	1,832	1	12/14/2013
16	2,392,830	19,699	97,216	641,990	145,360	5,464	1	01/31/2013
17	217,152	14,184	191,933	60,637	127,920	707	1	11/23/2013
18		25,011	72,321		374,245	282	1	01/22/2013
19		20,924	52,431		157,929	8	1	01/14/2013
20		57,066	97,329		675,500	477	1	01/21/2013
21		13,509	167,929		200,400	114	1	01/31/2013
22	770,693	19,568	282,112	207,740	132,811	14,517	4	05/30/2013
23		24,127	26,861		212,800	279	1	12/30/2013
24	578,855	15,393	212,262	156,880	128,761	3,486	2	08/20/2013
25		58,680	153,876		213,650	6	1	04/02/2013

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Compressor Stations (continued)

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: Earlville, Iowa	1	15,000	12,401,604
2	Transmission: Ventura, Iowa	5	12,330	15,931,186
3	Transmission: Waterloo, Iowa	8	16,250	27,621,512
4	Transmission: Ogden, Iowa	10	30,400	25,587,203
5	Transmission: Paullina, Iowa	5	4,400	7,054,824
6	Transmission: Oakland, Iowa	6	30,500	29,813,433
7	Transmission: Guthrie Center, Iowa	1	5,667	9,902,335
8	Transmission: Palmyra, Nebraska	12	31,755	33,290,150
9	Transmission: Beatrice, Nebraska	8	32,500	24,749,666
10	Transmission: Clifton, Kansas	5	24,200	19,082,625
11	Transmission: Tescott, Kansas	5	33,900	17,018,165
12	Transmission: Bushton, Kansas	10	39,500	63,875,153
13	Transmission: Macksville, Kansas	5	33,900	26,892,320
14	Transmission: Mullinville, Kansas	7	25,900	39,275,129
15	Transmission: Sublette, Kansas	4	12,360	22,444,022
16	Transmission: Beaver, Oklahoma	7	28,500	26,216,694
17	Transmission: Plains, Texas	1	3,546	7,062,971
18	Transmission: Sunray, Texas	7	14,000	20,934,047
19	Transmission: Spraberry, Texas	6	7,702	14,064,950
20	Transmission: Pampa, Texas	1	9,300	3,423,569
21	Transmission: Cargray Compression Station, Texas	3	3,804	
22	Transmission: Plainview, Texas	1	9,300	4,412,172
23	Transmission: Seminole, Texas	1	9,300	4,296,277
24	Transmission: Claude, Texas	1	9,300	3,780,911
25	Transmission: Brownfield, Texas	1	9,300	4,840,608

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Compressor Stations (continued)

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	445,225	22,525	156,567	118,146	220,992	1,157	1	05/17/2013
2	1,222,345	54,203	922,748	330,331	608,160	11,192	5	01/21/2013
3	1,514,433	66,138	1,731,025	407,953	406,198	24,011	6	10/22/2013
4	2,864,874	88,499	2,481,110	772,664	415,200	30,424	5	08/21/2013
5	117,976	22,322	305,212	32,437	218,140	5,045	3	12/30/2013
6	1,291,869	74,937	1,587,388	344,370	597,500	10,263	6	10/23/2013
7	550,132	10,548	99,340	144,473	124,300	2,791	1	02/04/2013
8	4,439,813	97,627	1,918,356	1,196,028	1,333,248	39,315	11	01/24/2013
9	1,886,976	88,045	1,805,188	505,830	1,052,160	21,111	8	11/12/2013
10	2,297,121	85,527	991,799	608,923	1,472,500	6,527	5	11/12/2013
11	594,660	47,596	285,797	154,733	478,080	1,368	2	02/01/2013
12	1,967,319	187,081	3,685,479	528,138	2,808,640	24,841	6	04/02/2013
13	476,919	60,298	745,488	127,543	666,560	4,374	3	11/05/2013
14	3,106,657	7,411	1,620,509	823,102	255,502	28,824	6	04/02/2013
15	338,742	210,850	794,764	87,831	1,925,760	8,542	2	05/15/2013
16	775,426	(31,712)	721,854	200,343	4,970,400	9,658	6	04/19/2013
17	491,592	12,895	239,282	132,029	187,544	3,843	1	04/18/2013
18	2,345,584	81,129	1,655,839	632,140	1,242,600	37,935	6	07/19/2013
19	732,312	44,999	1,608,628	197,639	587,200	21,033	5	03/10/2013
20	3,458	8,451	246,859	1,009	92,320			
21	553,115			148,914		19,686	3	04/05/2013
22	745,298	16,526	129,971	200,115	182,480	3,565	1	10/12/2013
23	1,827,316	53,216	546,150	496,783	693,000	5,076	1	10/14/2013
24	107,997	17,147	220,515	28,736	96,480	389	1	03/22/2013
25	1,834,865	21,065	204,000	489,504	236,840	5,736	1	03/22/2013

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Compressor Stations (continued)

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certificated Horsepower for Each Station (c)	Plant Cost (d)
1	Total Transmission Compression	157	571,694	644,169,362
2				
3	Other Storage Compression			
4	Other: Garner, IA LNG Plant	4	11,300	15,208,799
5	Other: Wrenshall, MN LNG Plant	6	8,230	21,278,904
6	Total Other Storage	10	19,530	36,487,703
7				
8	Offshore Compression			
9	Offshore: South Pelto 13	1	477	137,963
10	Total Offshore Compression	1	477	137,963
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Compressor Stations (continued)

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	41,164,744	2,283,042	31,035,438	11,045,837	30,240,512	423,236	129	
2								
3								
4	165,051	1,467,622	1,753,945	43,658	30,881,200	14,562	3	02/20/2013
5	1,293,813	594,860	2,701,560	339,888	6,958,000	26,025	4	01/22/2013
6	1,458,864	2,062,482	4,455,505	383,546	37,839,200	40,587	7	
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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	(740,657)	1,842,102	1,101,445
3	February	(210,598)	386,143	175,545
4	March	(2,924,855)	4,101,733	1,176,878
5	April	(2,035,590)	5,040,756	3,005,166
6	May	(1,942,100)	7,396,969	5,454,869
7	June	(9,588,679)	14,262,097	4,673,418
8	July	(5,365,346)	17,911,807	12,546,461
9	August	(586,388)	18,434,801	17,848,413
10	September	(88,329)	18,268,736	18,180,407
11	October	660,203	14,703,025	15,363,228
12	November	1,810,887	3,918,703	5,729,590
13	December	(2,105,848)	2,898,773	792,925
14	TOTAL (Total of lines 2 thru 13)	(23,117,300)	109,165,645	86,048,345
15	Gas Withdrawn from Storage			
16	January	(1,520,266)	22,110,685	20,590,419
17	February	(1,667,392)	15,439,312	13,771,920
18	March	(3,826,950)	10,431,035	6,604,085
19	April	(1,768,523)	5,380,741	3,612,218
20	May	(1,394,471)	2,504,742	1,110,271
21	June	(6,312,645)	7,137,903	825,258
22	July	(5,160,101)	5,740,471	580,370
23	August	(1,452,918)	2,720,959	1,268,041
24	September	(1,133,854)	2,093,169	959,315
25	October	672,125	2,813,312	3,485,437
26	November	2,626,172	13,115,409	15,741,581
27	December	(1,901,747)	28,974,172	27,072,425
28	TOTAL (Total of lines 16 thru 27)	(22,840,570)	118,461,910	95,621,340

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Gas Storage Projects

- On line 4, enter the total storage capacity certificated by FERC.
- 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.

Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	51,352,791 MCF
2	Cushion Gas (Including Native Gas)	128,435,001 MCF
3	Total Gas in Reservoir (Total of line 1 and 2)	179,787,792 MCF
4	Certificated Storage Capacity	224,050,000 MCF
5	Number of Injection - Withdrawal Wells	239
6	Number of Observation Wells	110
7	Maximum Days' Withdrawal from Storage	1,210,100 MCF
8	Date of Maximum Days' Withdrawal	12/07/2013
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	

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Transmission Lines

- Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
- 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.
- 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.
- Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Op by resp: Illinois		21.80
2	Op by resp: Iowa		4,370.30
3	Op by resp: Kansas	*	1,728.80
4	Op by resp: Michigan		269.20
5	Op by resp: Minnesota		3,338.80
6	Op by resp: Nebraska	*	1,654.90
7	Op by resp: New Mexico		76.20
8	Op by resp: Oklahoma		234.20
9	Op by resp: South Dakota	*	790.80
10	Op by resp: Texas Onshore	*	927.30
11	Op by resp: Wisconsin		1,337.60
12	Op by resp: Texas Offshore	*	57.00
13	Total		14,806.90
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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: January 6, 2014			
2	Volumes of Gas Transported			
3	No-Notice Transportation		13,380	13,380
4	Other Firm Transportation	197,401	4,822,512	5,019,913
5	Interruptible Transportation		119,516	119,516
6	Other (Describe) (footnote details)			
7	TOTAL	197,401	4,955,408	5,152,809
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		797,241	797,241
11	Interruptible Storage		163,740	163,740
12	Other (Describe) (footnote details)			
13	TOTAL		960,981	960,981
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations		835,300	835,300
16	Reduction in Line Pack		18,700	18,700
17	Other (Describe) (footnote details)			
18	TOTAL		854,000	854,000
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: January 5, 6, and 7, 2014			
21	Volumes of Gas Transported			
22	No-Notice Transportation		59,288	59,288
23	Other Firm Transportation	620,369	14,042,493	14,662,862
24	Interruptible Transportation		267,259	267,259
25	Other (Describe) (footnote details)			
26	TOTAL	620,369	14,369,040	14,989,409
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		2,128,543	2,128,543
30	Interruptible Storage		457,391	457,391
31	Other (Describe) (footnote details)			
32	TOTAL		2,585,934	2,585,934
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		2,171,600	2,171,600
35	Reduction in Line Pack		142,900	142,900
36	Other (Describe) (footnote details)			
37	TOTAL		2,314,500	2,314,500

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Auxiliary Peaking Facilities

- 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.
- 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.
- 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	Garner, Iowa	LNG	300,000	44,171,069	Yes
2	Wrenshall, Minnesota	LNG	300,000	37,628,224	No
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Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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)		6,251,478	1,302,196
4	Gas of Others Received for Gathering (Account 489.1)	303	1,621,819	256,770
5	Gas of Others Received for Transmission (Account 489.2)	305	1,013,454,506	289,246,994
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307	109,165,645	21,520,501
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328	1,092,698	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	254,821	
12	Other Gas Withdrawn from Storage (Explain)		95,621,340	46,299,443
13	Gas Received from Shippers as Compressor Station Fuel		13,784,448	3,968,745
14	Gas Received from Shippers as Lost and Unaccounted for		3,711,219	853,996
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		1,244,957,974	363,448,645
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		6,179,884	539,472
19	Deliveries of Gas Gathered for Others (Account 489.1)	303	1,621,819	256,770
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,013,454,506	289,246,994
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307	118,461,910	44,902,893
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328	2,514,969	1,978,590
26	Deliveries of Gas to Others for Transportation (Account 858)	332	254,821	
27	Other Gas Delivered to Storage (Explain)		86,048,345	21,885,743
28	Gas Used for Compressor Station Fuel	509	11,776,566	3,261,650
29	Other Deliveries and Gas Used for Other Operations		2,855,504	658,819
30	Total Deliveries (Total of lines 18 thru 29)		1,243,168,324	362,730,931
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,789,650	717,714
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,244,957,974	363,448,645

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Shipper Supplied Gas for the Current Quarter

- 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.
- 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).
- 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).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- 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.
- 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).
- 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).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- 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	626,557	59,732	482,657	1,168,946
5	Distribution				
6	Storage	2,272		203,655	205,927
7	Total Shipper Supplied Gas	628,829	59,732	686,312	1,374,873
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	368,420	35,124	283,808	687,352
12	Distribution				
13	Storage	950		85,437	86,387
14	Total gas used in compressors	369,370	35,124	369,245	773,739
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	64,221	6,123	49,472	119,816
19	Distribution				
20	Storage	146		13,128	13,274
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	64,367	6,123	62,600	133,090
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	54,307	5,177	41,835	101,319
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	54,307	5,177	41,835	101,319

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	2,274,519	216,843	1,752,143	4,243,505					805	805
5										
6	8,212		738,329	746,541					805	805
7	2,282,731	216,843	2,490,472	4,990,046						
8										
9										
10										
11	1,336,754	127,441	1,029,749	2,493,944					854	810
12										
13	3,446		309,802	313,248					819	810
14	1,340,200	127,441	1,339,551	2,807,192						
15										
16										
17										
18	232,887	22,202	179,400	434,489					See footnote	812
19										
20	529		47,603	48,132					See footnote	812
21										
22	233,416	22,202	227,003	482,621						
23										
24										
25										
26	195,728	18,660	150,777	365,165					813	812
27										
28										
29										
30	195,728	18,660	150,777	365,165						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/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)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	139,609	13,308	107,542	260,459
35	Distribution				
36	Storage	1,176		105,090	106,266
37	Total Net Excess Or (Deficiency)	140,785	13,308	212,632	366,725
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	140,785	13,308	212,632	366,725
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	140,785	13,308	212,632	366,725
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter	289,246,994			
67	Backhaul Volume in Dths for the Quarter				
68	TOTAL (Lines 66 and 67)	289,246,994			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	509,150	48,540	392,217	949,907						
35										
36	4,237		380,924	385,161						
37	513,387	48,540	773,141	1,335,068						
38										
39										
40										
41										
42	513,387	48,540	773,141	1,335,068					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	513,387	48,540	773,141	1,335,068						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Shipper Supplied Gas for the Current Quarter

- 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.
- 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).
- 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).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- 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.
- 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).
- 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).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- 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	820,690	58,805	536,304	1,415,799
5	Distribution				
6	Storage	1,411		165,188	166,599
7	Total Shipper Supplied Gas	822,101	58,805	701,492	1,582,398
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	735,354	52,643	480,510	1,268,507
12	Distribution				
13	Storage	629		73,411	74,040
14	Total gas used in compressors	735,983	52,643	553,921	1,342,547
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	106,057	7,592	69,302	182,951
19	Distribution				
20	Storage	147		17,125	17,272
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	106,204	7,592	86,427	200,223
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	182,548	13,068	119,284	314,900
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	182,548	13,068	119,284	314,900

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	3,057,300	218,868	1,997,767	5,273,935					805	805
5										
6	5,243		611,606	616,849					805	805
7	3,062,543	218,868	2,609,373	5,890,784						
8										
9										
10										
11	2,723,824	194,995	1,779,859	4,698,678					854	810
12										
13	2,331		271,920	274,251					819	810
14	2,726,155	194,995	2,051,779	4,972,929						
15										
16										
17										
18	392,845	28,123	256,701	677,669					See footnote	812
19										
20	544		63,433	63,977					See footnote	812
21										
22	393,389	28,123	320,134	741,646						
23										
24										
25										
26	676,170	48,406	441,838	1,166,414					813	812
27										
28										
29										
30	676,170	48,406	441,838	1,166,414						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	(203,269)	(14,498)	(132,792)	(350,559)
35	Distribution				
36	Storage	635		74,652	75,287
37	Total Net Excess Or (Deficiency)	(202,634)	(14,498)	(58,140)	(275,272)
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					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas to be recovered from shippers	202,634	14,498	58,140	275,272
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	202,634	14,498	58,140	275,272

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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)		
31										
32										
33										
34	(735,539)	(52,656)	(480,631)	(1,268,826)						
35										
36	2,368		276,253	278,621						
37	(733,171)	(52,656)	(204,378)	(990,205)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	733,171	52,656	204,378	990,205					182.3	805
57										
58										
59										
60										
61										
62										
63										
64										
65	733,171	52,656	204,378	990,205						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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Shipper Supplied Gas for the Current Quarter

- 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.
- 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).
- 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).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- 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.
- 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).
- 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).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- 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	1,210,510	68,397	583,120	1,862,027
5	Distribution				
6	Storage	36		3,407	3,443
7	Total Shipper Supplied Gas	1,210,546	68,397	586,527	1,865,470
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	706,005	39,856	340,133	1,085,994
12	Distribution				
13	Storage	617		58,753	59,370
14	Total gas used in compressors	706,622	39,856	398,886	1,145,364
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	182,538	10,305	87,942	280,785
19	Distribution				
20	Storage	316		30,097	30,413
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	182,854	10,305	118,039	311,198
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	196,002	11,065	94,428	301,495
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	196,002	11,065	94,428	301,495

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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	4,881,290	275,563	2,351,668	7,508,521					805	805
5										
6	133		12,620	12,753					805	805
7	4,881,423	275,563	2,364,288	7,521,274						
8										
9										
10										
11	2,739,298	154,641	1,319,717	4,213,656					854	810
12										
13	2,396		227,960	230,356					819	810
14	2,741,694	154,641	1,547,677	4,444,012						
15										
16										
17										
18	708,250	39,983	341,214	1,089,447					See footnote	812
19										
20	1,227		116,775	118,002					See footnote	812
21										
22	709,477	39,983	457,989	1,207,449						
23										
24										
25										
26	760,478	42,931	366,377	1,169,786					813	812
27										
28										
29										
30	760,478	42,931	366,377	1,169,786						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
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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)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	125,965	7,171	60,617	193,753
35	Distribution				
36	Storage	(897)		(85,443)	(86,340)
37	Total Net Excess Or (Deficiency)	125,068	7,171	(24,826)	107,413
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	125,068	7,171	(24,826)	107,413
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	125,068	7,171	(24,826)	107,413
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
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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	673,264	38,008	324,360	1,035,632						
35										
36	(3,490)		(332,115)	(335,605)						
37	669,774	38,008	(7,755)	700,027						
38										
39										
40										
41										
42	669,774	38,008	(7,755)	700,027					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	669,774	38,008	(7,755)	700,027						
52										
53										
54										
55										
56										
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65										

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
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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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 107 Line No.: 1 Column: 1

The purpose of the stock book closing was for the annual election of the directors.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 32 Column: c

The book overdraft position for 2013 and 2012 reflected in Cash is offset with investment amounts at the same financial institution, which are included in Temporary Cash Investments. The financial institution holds the right to offset the amounts.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 117 Line No.: 5 Column: g

The (\$5,126) pertains to natural gas commodity swaps.

Schedule Page: 117 Line No.: 10 Column: g

The (\$247,925) pertains to natural gas and crude oil commodity swaps.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

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

2013 Dividends		2012 Dividends	
January 15, 2013	\$ 80,000,000	January 17, 2012	\$ 91,000,000
Total	\$ 80,000,000	February 16, 2012	30,000,000
		Total	\$ 121,000,000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

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

	2013	2012
Regulatory assets	\$ 11,466,844	\$ 12,306,623
Debt discount and expense	341,541	800,502
Total	\$ 11,808,385	\$ 13,107,125

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

	2013	2012
Gas balancing activities	\$ 5,589,305	\$ 8,289,546
Price risk management activities	514,169	4,762,987
Gain/(Loss) on the sale of assets	522,341	(500,558)
Prepayments and other assets	(987,086)	(1,198,523)
Total	\$ 5,638,729	\$ 11,353,452

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

	2013	2012
Removal costs, net	\$ (3,070,091)	\$ (6,843,176)
Net increase in payables and accrued expenses	13,335,742	9,660,676
Total	\$ 10,265,651	\$ 2,817,500

Schedule Page: 120 Line No.: 31 Column: b

	2013	2012
Farmington-Rosemount, MN BL land sale	\$ 102,768	\$ -
Skellytown, TX land sale	5,258	-
Sales of land (A-Line abandonment) (six sites)	3,575	-
Sioux Falls, SD 1 TBS land	(2,959)	-
Sale of Plymouth, TX TBS land and associated assets	-	60,000
Sale of Anoka, MN TBS land and associated assets	-	1,800
Sale of Faribault, MN regulator station land and associated assets	-	1,900
Sale of Savannah, IA lines and associated assets	-	8,500
Total	\$ 108,642	\$ 72,200

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Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 91 Column: c

Estimates for liabilities related to future MOPS abandonment costs were revised downward mainly based on the receipt of lower bids.

Schedule Page: 204 Line No.: 125 Column: c

**Tentative Classification of Assets in Account 106 (Gas Plant in Service but Not Unitized)
(Only affected groups are reported)**

Account 106				
Page 204 Line No.	Account		Balance 12/31/2012	Net Activity Balance 12/31/2013
1	INTANGIBLE PLANT			
4	3030	Miscellaneous Intangible Plant	3,011,936	(3,011,936)
5		Total Intangible Plant	3,011,936	(3,011,936)
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
45	3502	Rights-of-Way	-	98,713
46	3510	Structures and Improvements	380,128	904,258
47	3520	Wells	12,666,147	(11,933,314)
49	3522	Reservoirs	-	1,561,698
51	3530	Lines	3,173,914	7,418,906
52	3540	Compressor Station Equipment	717,967	(359,544)
53	3550	Other Equipment	9,819	309,079
54	3560	Purification Equipment	2,635,287	1,170,189
57		Total Underground Storage Plant	19,583,262	(830,016)
58	OTHER STORAGE PLANT			
60	3610	Structures and Improvements	235,274	77,084
62	3630	Purification Equipment	250	199,750
63	3631	Liquefaction Equipment	149,859	9,811
64	3632	Vaporizing Equipment	-	206,822
65	3633	Compressor Equipment	10,901	162,741
66	3634	Measuring and Regulating Equipment	112,272	2,987
67	3635	Other Equipment	-	74,687

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Northern Natural Gas Company			
FOOTNOTE DATA			

69	Total Other Storage Plant		508,556	733,882	1,242,439
81	Total Nat'l Gas Storage and Processing Plant		20,091,818	(96,133)	19,995,686
82	TRANSMISSION PLANT				
84	3652	Rights-of-Way	7,114	-	7,114
85	3660	Structures & Improvements	1,238,928	1,212,118	2,451,046
86	3670	Mains	25,599,147	31,675,989	57,275,136
87	3680	Compressor Station Equipment	16,691,214	4,245,226	20,936,440
88	3690	M&R Station Equipment	7,590,099	6,921,679	14,511,778
89	3700	Communications Equipment	179,914	111,366	291,280
92	Total Transmission Plant		51,306,416	44,166,377	95,472,793
110	GENERAL PLANT				
112	3900	Structures and Improvements	7,011	61,961	68,972
113	3910	Office Furniture & Equipment	310,707	903,178	1,213,885
114	3920	Transportation Equipment	986	-	986
116	3940	Tools Shop Equipment	522,616	303,181	825,798
117	3950	Lab Equipment	18,541	51,974	70,515
119	3970	Communications Equipment	16,512	13,717	30,230
124	Total General Plant		876,373	1,334,011	2,210,385
125	Total (Account 106)		75,286,543	42,392,319	117,678,864

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Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 217 Line No.: 1 Column: d

In addition, to the Account 101 Plant in service amount reported of \$53,919,269 the Respondent has recorded in Account 117.1 Stored-base gas an amount of \$328,390, for a total plant in service of \$54,247,659.

Schedule Page: 217 Line No.: 1 Column: e

The net change in accumulated depreciation between what was reported in Respondent's 2012 Form 2 for Market-based storage of \$6,144,720 and the amount reported for 2013 of \$7,006,590 on tangible plant in service of \$53,753,190 is \$861,870. The net change reflects depreciation expense for the year of \$1,263,395 less retirements of \$401,525. In addition to accumulated depreciation, the Respondent has recorded \$20,028 to Account 111 Accumulated Provision for Amortization on intangible plant in service of \$166,079. Total accumulated depreciation and amortization for Respondent's Market-based storage is \$7,026,618.

Schedule Page: 217 Line No.: 1 Column: i

Depreciation expense reported of \$1,263,395 reflects depreciation accrued on tangible plant in service of \$53,753,190 for the Respondent's Market-based storage. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$3,884 on intangible plant in service of \$166,079. Total depreciation and amortization expense for Respondent's Market-based storage is \$1,267,279.

Schedule Page: 217 Line No.: 1 Column: f

Deferred income taxes are recorded in Account 282.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 218 Line No.: 5 Column: d

The 12% rate of return is a black box settlement rate based on the Respondent's consolidated stipulation and agreement of settlement for its RP03-398 and RP04-155 rate case proceedings approved on March 25, 2005.

Schedule Page: 218 Line No.: 6 Column: c

The capital structure of the Respondent was used in the computation of allowance for funds used during construction.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2013/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 4 Column: c

The Respondent's annual FAS 143 allowance of \$4,325,087 is charged to Account 403 depreciation expense, similar to Respondent's negative salvage depreciation allowance for its offshore assets. As a result of this recovery method, all accretion and depreciation expense related to asset retirement obligations are cleared from Account 411.10 accretion expense and Account 403.1 depreciation expense for Asset Retirement Obligations and deferred as a regulatory asset in Account 182.3. Therefore, Respondent does not reflect any net expense in Accounts 411.10 or 403.1 related to asset retirement obligations.

Schedule Page: 219 Line No.: 8 Column: c

Reclassification of Respondent's Omaha office building depreciation expense for overhead to Account 107 Construction Work-in-Progress.

Schedule Page: 219 Line No.: 12 Column: b

The difference of \$170,961 between the total retirements reported for Gas Plant in Service on page 209 Line 125 column d and that reported on line 12 of page 219, column b is due to the following retirements:

- | | |
|-------------------|---|
| 1. \$ 22,664 | Retirement of Transmission Land Rights, which are classified as Intangible Plant and not reflected on page 219. |
| 2. \$ 148,297 | Sale of land, which is not depreciated. |
| \$ 170,961 | Total |

Schedule Page: 219 Line No.: 16 Column: c

The \$1,836,143 increase to the balance in Account 108 is comprised of the following items:

- | | |
|--------------------|---|
| 1. \$1,520,000 | LB 775 - Credit Refund Accrual Adjustment (2013). |
| 2. \$ 494,309 | For Contribution in aid of Construction Paid by Others for removal costs. |
| 3. (\$ 178,166) | Correcting entry to transfer accumulated depreciation reserves for transmission land rights to Account 111 Accumulated Provision for Amortization and Depletion of Gas Utility Plant. |
| \$1,836,143 | Total |

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 22 Column: c

The accumulated depreciation reserve for production and gathering is related to Respondent's pipeline facilities located in the Gulf of Mexico offshore the coasts of Texas and Louisiana. The balance is comprised of the following:

Plant Reserve

Accumulated Depreciation	\$ 32,619,155
Cost of Plant Retired	(38,651,251)
Accumulated Plant Reserve	(\$ 6,032,096)

Retirement Work-In-Progress	(\$ 1,171)
------------------------------------	------------

Negative Salvage

Accumulated Provision	\$ 1,495,893
Cost of Removal	(603,629)
Net Negative Salvage	\$ 892,264

Asset Retirement Obligation

Accumulated Depreciation on ARO Capitalized	\$ 2,732,780
---	--------------

Asset Retirement Obligation (ARO) Allowance

Accumulated Annual ARO Allowance	\$ 19,573,020
Accumulated Cost of ARO Retirements	(33,074,958)
Unrecovered Net ARO Costs	(\$ 13,501,938)

Accumulated Provision for Depreciation Gas Gathering	(\$ 15,910,161)
---	-----------------

The ARO allowance is booked to the accumulated depreciation reserves for transmission and production and gathering plant based on cost incurred to settle asset retirement obligations for each classification.

Schedule Page: 219 Line No.: 27 Column: c

Total includes \$792,933 accumulated annual ARO allowance, \$1,352,040 of accumulated cost of transmission ARO retirements, and \$15,389,800 of accumulated depreciation on capitalized ARO. The ARO allowance is booked to the accumulated depreciation reserve for gas transmission and production and gathering based on the cost incurred to settle asset retirement obligations for each classification.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 220 Line No.: 5 Column: b

The Respondent utilizes the fixed asset method to account for the gas.

Schedule Page: 220 Line No.: 5 Column: c

The Respondent utilizes the fixed asset method to account for the gas.

Schedule Page: 220 Line No.: 5 Column: e

The Respondent utilizes the fixed asset method to account for the gas.

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Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 222 Line No.: 11 Column: a

Date Issued	Amount
1/15/2010	\$ 20,000,000
2/16/2010	15,000,000
3/2/2010	40,000,000
3/15/2010	40,000,000
3/26/2010	10,000,000
4/15/2010	15,000,000
4/30/2010	10,000,000
1/18/2011	80,000,000
	<u>\$230,000,000</u>

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FOOTNOTE DATA			

Schedule Page: 230 Line No.: 5 Column: b

Miscellaneous prepayments include:

Software licenses and maintenance contracts	\$2,573,401
Right of way	119,450
Fees and permits	36,604
Rating agency fees	23,167
Total	<u>\$2,752,622</u>

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

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

Regulatory Authorization

Line No.	Description	Regulatory Citation	Amortization Period
1	Deferred regulatory commission expense	RP04-155	Over 60 months
3	Asset retirement obligation	RP04-155	
5	Deferred FERC annual charge	18 CFR Sec 154.402	12 months ending September
7	Deferred income taxes associated with AFUDC equity	RP04-155	Based on life of plant
9	Deferred migration costs	RP04-155	120 months through 10/2014
11	Deferred system upgrade costs	RP04-155	120 months through 10/2014
13	Smartpigging/hydrostatic testing	RP04-155	Over 84 months
17	Unrealized loss on derivatives, net	Orders 552 & 627	
19	Fuel and storage, unaccounted for gas, and electrical compression trackers ⁽¹⁾	RP97-275	
21	Interest rate lock (ref. \$200M Sr Notes due 6-1-2021)	Not applicable	Through 05/2021

(1) Refer to footnote 4 - Regulatory Matters in the Notes to Financial Statements on page 122 of the 2012 FERC Form No. 2 for more information regarding regulatory trackers.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

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

The current portion of these advance payments for software licenses and right of way leases was reclassified to Account 165 - Prepayments.

Schedule Page: 233 Line No.: 7 Column: d

The current portion of this unbilled contribution in aid of construction was reclassified to Account 174 - Miscellaneous Current and Accrued Assets - CIACs.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Goodwill and intangibles \$83,699,541

Schedule Page: 234 Line No.: 7 Column: k

Deferred income taxes that could be included in the development of jurisdictional recourse rates:

	<u>Beginning of year</u>	<u>End of year</u>
Regulatory Liabilities	\$ 1,382,659	\$ 1,350,311
Depreciable Property	<u>17,723,646</u>	<u>18,206,329</u>
Total	\$ 19,106,305	\$ 19,556,640

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Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 258 Line No.: 6 Column: g
 True-up of estimated issuance costs.

Schedule Page: 258 Line No.: 15 Column: h

Financing costs reported on this page	\$ 474,966
Debt discount costs reported on this page	33,580
Swap gains - page 278, line 3, column D	(203,542)
Swap losses - page 232, line 21, column E	36,537
Total reported on page 116, line 63, column C	\$ 341,541

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FOOTNOTE DATA			

Schedule Page: 261 Line No.: 6 Column: b

Section 263A - Capitalized Interest	\$ 1,396,870
Prior year state tax receipts	12,084
Amortization of gain on reacquired debt	1,980
Total Other	\$ 1,410,934

Schedule Page: 261 Line No.: 12 Column: b

Current Federal income tax expense	\$ 11,969,355
Book amortization	7,207,066
Regulatory assets/liabilities	3,416,534
Current state income tax expense	3,413,118
Book fixed asset loss	522,341
Accrued vacation	232,974
Meals and entertainment	218,347
Lobbying expenses and political contributions	70,088
Workers compensation	52,460
Penalties	2,252
Total Other	\$ 27,104,535

Schedule Page: 261 Line No.: 25 Column: b

State and local current tax adjustment	\$ 3,707,813
Pipe Recoating - Tax Contra	1,432,224
Transportation Reserve	423,117
Environmental Reserve	208,686
Amortization of loss on reacquired debt	146,640
Texas Gross Receipts Tax	88,397
Prepaid Insurance	86,854
Total Other	\$ 6,093,731

Schedule Page: 261 Line No.: 27 Column: b

MEHC Sub-Group:

Alaska Gas Transmission Company, LLC	Solar Star 3, LLC	F&R/T LLC
American Pacific Finance Company	Solar Star California XIX, LLC	FFR, Inc
American Pacific Finance Company II	Solar Star California XX, LLC	First Realty, Ltd
AVSP 1B, LLC	Solar Star Funding, LLC	First Reserve Insurance, Inc
AVSP 2B, LLC	Solar Star Projects Holdings, LLC	For Rent, Inc
BG Energy Holding Company LLC	SSC XIX, LLC	FRTC, LLC
BG Energy LLC	SSC XX, LLC	Guarantee Appraisal Corporation
Bishop Hill Energy II, LLC	Topaz Solar Farms, LLC	Guarantee Real Estate
Bishop Hill II Holdings, LLC	TPZ Holding, LLC	HMSV Financial Services, Inc
CalEnergy Company, Inc	Wailuku Investment LLC	HN Real Estate Group N.C., Inc
CalEnergy Generation Operating Company	Kern River Funding Corporation	HN Real Estate Group, LLC
CalEnergy Holdings, Inc	KR Acquisition 1, LLC	HN Referral Corporation
CalEnergy International Services, Inc	KR Acquisition 2, LLC	HomeServices Financial Holdings, Inc
CalEnergy International, Inc	KR Holding, LLC	HomeServices Insurance, Inc
CalEnergy Minerals Development, LLC	Cimmred Leasing Company	HomeServices Northeast, LLC
CalEnergy Minerals LLC	Dakota Dunes Development Company	HomeServices of Alabama, Inc.
CalEnergy Pacific Holdings Corp	DCCO, Inc	HomeServices of America, Inc
CalEnergy UK Inc	MEC Construction Services Company	HomeServices of California, Inc
CE Administrative Services, Inc	MHC Investment Company	HomeServices of Connecticut, LLC
CE Black Rock Holdings LLC	MHC, Inc	HomeServices of Florida, Inc
CE Butte Energy Holdings LLC	MidAmerican Energy Company	HomeServices of Georgia, LLC
CE Butte Energy LLC	Midwest Capital Group, Inc	HomeServices of Iowa, Inc
CE Electric (NY), Inc	MWR Capital, Inc	HomeServices of Kentucky, Inc
CE Electric, Inc	Two Rivers, Inc	HomeServices of Nebraska, Inc

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CE Exploration Company	Northern Natural Gas Company	HomeServices of Oregon, LLC
CE Geothermal, Inc.	Centralia Mining Company	HomeServices of the Carolinas, Inc
CE Indonesia Geothermal, Inc	Energy West Mining Company	HomeServices of Washington, LLC
CE International Investments, Inc	Glenrock Coal Company	HomeServices Referral Network, LLC
CE Obsidian Energy LLC	Interwest Mining Company	HomeServices Relocation, LLC
CE Obsidian Holding LLC	Pacific Minerals, Inc	HomeSvc of IL LLC d/b/a Koenig & Strey GMAC RE
CE Power, Inc	PacifiCorp	HS Franchise Holding, LLC
CE Red Island Energy Holdings LLC	PPW Holdings LLC	HSGA Real Estate Group, L.L.C.
CE Red Island Energy LLC	Commonsite, Inc.	HSR Equity Funding, Inc
Cordova Energy Company, LLC	GPSF-B	Huff Commercial Group, LLC
Cordova Funding Corporation	Lands of Sierra, Inc.	Huff-Drees Realty, Inc
M & M Ranch Acquisition Company LLC	Nevada Electric Investment Company	IMO Company, Inc
M & M Ranch Holding Company LLC	Nevada Power Company dba NV Energy	InsuranceSouth, LLC
MEHC American Transco LLC	NV Energy, Inc. fka Sierra Pacific Resources	Iowa Realty Company, Inc
MEHC Canada, LLC	NVE Holdings, LLC	Iowa Realty Insurance Agency, Inc
MEHC Insurance Services Ltd.	NVE Insurance Co, Inc.	Iowa Title Company
MEHC Investment, Inc	Pinon Pine Corporation	J.S. White Associates, Inc
MEHC Merger Sub Inc	Pinon Pine Investment Company	JBRC, Inc
MEHC Texas Transco LLC	Sierra Gas Holding Company	Jim Huff Realty, Inc.
MidAmerican AC Holding, LLC	Sierra Pacific Power Company dba NV Energy	JRHBW Realty, Inc d/b/a/ RealtySouth
MidAmerican Energy Holdings Company	Arizona HomeServices, LLC	Kansas City Title, Inc
MidAmerican Energy Machining Services LLC	Capitol Title Company	Kentucky Residential Referral, LLC
MidAmerican Funding, LLC	CBSHome Commerical, LLC	Larabee School of Real Estate & Insurance, Inc
MidAmerican Geothermal, LLC	CBSHome Real Estate Company	Mid-America Referral Network, Inc.
MidAmerican Hydro, LLC	CBSHome Real Estate of Iowa, Inc	Midland Escrow Services, Inc
MidAmerican Nuclear Energy Company LLC	CBSHome Relocation Services, Inc	Midwest Realty Ventures, LLC
MidAmerican Renewables, LLC	Champion Realty, Inc	Nebraska Land Title & Abstract Company
MidAmerican Solar, LLC	Chancellor Title Services, Inc	Nebraska Referral, Inc.
MidAmerican Transmission, LLC	Columbia Title of Florida, Inc	NMA, LLC
MidAmerican Wind, LLC	Connecticut Referral Group, L.L.C.	NRS Referral Services, LLC
Midwest Power Transmission Illinois LLC	CTHM, L.L.C.	NW Referral Services, LLC
Midwest Power Transmission Iowa LLC	CTRE, L.L.C.	PCRE, L.L.C.
NGGC Acquisition LLC	Edina Financial Services, Inc	PFR Staffers, LLC
Northern Aurora Inc	Edina Realty Referral Network, Inc	Pickford Escrow Company, Inc
Pinyon Pines I Holding Company, LLC	Edina Realty Relocation, Inc	Pickford Holdings, LLC
Pinyon Pines II Holding Company, LLC	Edina Realty Title, Inc	Pickford Real Estate, Inc
Pinyon Pines Wind I, LLC	Edina Realty, Inc	Pickford Services Company, Inc
Pinyon Pines Wind II, LLC	Employee Transfer Corporation	Pilot Butte, LLC
Quad Cities Energy Company	Esslinger-Wooten-Maxwell, Inc	PNW Referral, LLC
Salton Sea Minerals Corporation	E-W-M Referral Services, Inc.	PPW Staffers, LLC
Preferred Carolinas Realty, Inc	Reece Commercial, Inc.	Semonin Realtors, Inc
Preferred Carolinas Title Agency, LLC	Referral Associates of Georgia, LLC	Southwest Relocation, LLC
Professional Referral Organization, Inc	Referral Company of North Carolina, Inc	Sterling Title Services, LLC
PW Fox Holding LLC	Referral Network of IL LLC	The Escrow Firm
PW Fox, LLC	Relocation Advantage Partners, LLC	The Referral Company
Real Estate Knowledge Services, L.L.C.	RHL Referral Company, LLC	TIAC LLC
Real Estate Links, LLC	Roberts Brothers, Inc	TitleSouth, LLC
Real Estate Referral Network, Inc	Roy H. Long Realty Company, Inc	TLTC LLC
Reece & Nichols Alliance, Inc	Rubloff Insurance Agency LLC	TRMC LLC
Reece & Nichols Realtors, Inc	San Diego PCRE, Inc	Wm Broughton, LLC

With respect to members of the MEHC Sub-Group, MidAmerican Energy Holdings Company (MEHC) requires all subsidiaries to pay to or receive from MEHC an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.

All Other Affiliates:

Berkshire Hathaway Inc.	Los Angeles Junction Railway Company	CTB International Corp
Berkshire Hathaway Credit Corporation	Star Lake Railroad Company	Ironwood Plastics Inc

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Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Berkshire Hathaway Finance Corporation	The BN and SF Railway de Mexico, S.A. de C.V.	CTB IW INC
BH Columbia Inc.	The Zia Company	CTB Midwest
Railsplitter Holdings Corporation	Santa Fe Pacific Pipeline Holdings, Inc.	CTB MN Investments
Acme Brick Company	Burlington Northern Santa Fe British Columbia, Ltd.	Meyn LLC
Acme Brick DFW, Inc.	Pine Canyon Land Company	International Dairy Queen, Inc.
Acme Brick Sales Company	Santa Fe Pacific Insurance Company	American Dairy Queen Corporation
Acme Ochs Brick and Stone, Inc.	Santa Fe Pacific Railroad Company	DQF, Inc.
American Tile and Stone, Inc.	Western Fruit Express Company	DQGC, Inc.
Innovative Building Products, Inc.	Burlington Northern Railroad Holdings, Inc.	Unified Supply Chain, Inc.
Alpha Cargo Motor Express, Inc.	Winona Bridge Railroad Company	DQ Funding Corporation
Brick Acquisition Company	BNSF Railway International Services, Inc.	Dairy Queen Of Georgia, Inc.
Acme Building Brands, Inc.	BN Leasing Corporation	Golden Skillet International, Inc.
Acme Investment Company	Midwest Northwest Properties, Inc.	Karmelkorn Shoppes, Inc.
Acme Management Company	Santa Fe Pacific Pipelines, Inc.	Orange Julius Of America
Acme Services Company, L.P.	BNSF Communications, Inc.	Dairy Queen Corporate Stores, Inc.
Denver Brick Company	BNSF Spectrum, Inc.	DQ Managed Stores, Inc.
Edmonds Material and Equipment Co.	Borsheim Jewelry Company, Inc.	DQ Wholly-Owned Stores, Inc.
Justin Industries, Inc.	Brooks Sports, Inc.	DQ Joint Venture Stores, Inc.
AEG Processing Center No. 35, Inc.	Total Quality Apparel Resources	PJR Management, Inc.
AEG Processing Center No. 58, Inc.	The Buffalo News, Inc.	All Bilt Uniforms
Applied Processing Center No. 60, Inc.	Business Wire, Inc.	Command Uniforms
American Employers Group, Inc.	Clayton Commercial Buildings, Inc.	Commonwealth Uniforms Inc.
Applied Group Insurance Holdings, Inc.	CMH Hodgenville, Inc.	Crowley Garment Mfg Co Inc.
Applied Investigations Inc.	CMH Manufacturing, Inc.	Crowley Shirt Mfg Co Inc.
Applied Logistics, Inc.	CMH Set and Finish, Inc.	The Eagle Company
Applied Premium Finance, Inc.	CMH Manufacturing West, Inc.	Farriors, Inc.
Applied Risk Services of New York, Inc.	AL/TEX Homes, Inc.	The Fechheimer Brothers Co.
Applied Risk Services, Inc.	BR Agency, Inc.	Fulton Manufacturing Company
AU Holding Company, Inc.	Giles Industries, Inc.	Great Plains Uniforms
Applied Underwriters, Inc.	Southern Energy Homes, Inc.	Griffey Uniforms
AU Captive Risk Assurance Co.	CMH Transport, Inc.	Harris Uniforms
BH, LLC	Cavalier Homes, Inc.	Martin Manufacturing Company
Berkshire Indemnity Group Inc.	Fontana Wood Products, Inc.	McCain Uniform Company Inc.
Combined Claims Services, Inc.	Fontana Wood Products of Oregon, Inc.	Metro Uniforms
Coverage Dynamics Group, Inc.	CMH Homes, Inc.	Nick Bloom Uniforms
Commercial General Indemnity, Inc.	CMH of KY, Inc.	Nationwide Uniforms
California Insurance Company	CMH Parks, Inc.	Roberts Men's Shop
Continental Indemnity Company	Chatwell, Inc.	Silver State Uniforms
Applied Underwriters Captive Risk Assurance Company, Inc.	Freedom Warehouse Corp.	Simon's Incorporated
Illinois Insurance Company	Vanderbilt ABS Corp.	Sol Frank Uniforms Inc.
North American Casualty Co.	Vanderbilt Mortgage and Finance, Inc.	Uniforms of Texas
Promesa Health, Inc.	Vanderbilt SPC, Inc.	Universal Uniforms
Pennsylvania Insurance Company	Vanderbilt Property&Casualty Insurance Co., Ltd.	Waynesburg Shirt Company Inc.
Strategic Staff Management, Inc.	Homefirst Agency, Inc.	Zuckerbergs Uniforms
The Ben Bridge Corporation	21st Communities, Inc.	Fruit of the Loom, Inc.
Ben Bridge Jeweler, Inc.	21st Mortgage Corporation	Union Underwear Co., Inc
Benjamin Moore & Co.	Henley Holdings, LLC	Cumberland Asset Management, Inc.
Complementary Coatings Corporation	21 SPC, Inc.	Fruit of the Loom Direct, Inc.
Eco Color Company	Clayton Homes, Inc.	Vanity Fair, Inc.
The Indecor Group, Inc.	CMH Capital, Inc.	VFI-Mexico, Inc.
Burlington Northern Santa Fe, LLC	CMH Services, Inc.	The BVD Licensing Corporation
FreightWise, Inc.	Clayton Education Corp.	Russell Athletic Corporation
Burlington Northern Santa Fe Insurance Company, Ltd.	Cort Business Services Corporation	Martin Mills, Inc.
BNSF Logistics International, Inc.	Central States of Omaha Companies, Inc.	Camp Manufacturing Company
Royal Cargo Lines	Central States Indemnity Co. of Omaha	Leesburg Yarn Mills, Inc.
Albacor Shipping (USA) Inc.	CSI Life Insurance Company	Rabun Apparel, Inc.
BNSF Railway Company	Roxell USA, Inc. (fka Agile Manufacturing Inc.)	FTL Sales Company, Inc.
Bayport Systems, Inc.	CTB Credit Corp	FTL Regional Sales Co., Inc.
Burlington Northern Santa Fe Manitoba, Inc.	CTB Inc.	Union Sales, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Fruit of the Loom Trading Company	Berkshire Hathaway Homestate Insurance Company	Anderson Retail, Inc.
Fruit of the Loom, Inc. (Sub)	Continental Divide Insurance Company	Penn Coal Land, Inc.
Mobile Disaster Structures, Inc	Cypress Insurance Company	Penn Pocahontas Coal Co.
Forest River Financial Services, Inc.	Oak River Insurance Company	TRH Holding Corp.
Forest River Housing, Inc.	Redwood Fire and Casualty Insurance Company	Alexander-Otto Company, LLC
Forest River, Inc.	Boot Royalty Company	Precision Millwork Settings LLC
Forest River Manufacturing LLC	Chippewa Shoe Company	Marmon Holdings, Inc.
Mapletree Transportation, Inc.	Footwear Investment Company	Getz Bros. & Co. Zug, Inc.
Priority One Financial Services, Inc.	H.J. Justin & Sons, Inc.	Webb Wheel Products, Inc.
Veritas Insurance Group, Inc.	Justin Belt Company, Inc.	Perfection Hy-Test Company
FlightSafety Capital Corp.	Justin Brands, Inc.	Marathon Suspension Systems, Inc.
FlightSafety Development Corp.	Justin Boot Company	Fontaine Trailer Company
FlightSafety International Inc.	J.S Justin, Inc.	Fontaine Modification Company
FlightSafety New York, Inc.	Nocona Boot Company	Fontaine Fifth Wheel Company
FlightSafety Properties, Inc.	Tony Lama Company	Fontaine Commercial Trailer, Inc.
FlightSafety Services Corporation	Johns Manville Corporation	Fontaine Engineered Products, Inc.
Garan Central America Corp.	Johns Manville, Inc.	Marmon-Herrington Company
Garan Incorporated	Seventeenth Street Realty, Inc.	Triangle Suspension Systems, Inc.
Garan Manufacturing Corp.	Johns Manville China, Ltd.	Fontaine Spray Suppression Company
Garan Services Corp	Jordan's Furniture, Inc.	TSE Brakes, Inc.
Criterion Insurance Agency	Kansas Bankers Surety Company	Union Tank Car Company
GEICO Corporation	Albecca, Inc.	Uni-Form Components Co.
Government Employees Financial Corp.	Active Organics, Inc.	Marmon Distribution Services, Inc.
GEICO Insurance Agency	Lubrizol Inter-Americas Corporation	Railserve, Inc.
GEICO Products, Inc.	Lubrizol Advanced Materials China, Inc.	Tiger-Sunbelt Industries, Inc.
International Insurance Underwriters, Inc.	The Lubrizol Corporation	Worldwide Containers, Inc.
Maryland Ventures, Inc..	Chemtool Incorporated	Exsif Worldwide, Inc.
Plaza Financial Services Co.	Lubrizol Advanced Materials FCC, Inc.	McLane Southern, Inc.
Plaza Resources Co.	Lubrizol Advanced Materials Holding Corporation	McLane Western, Inc.
Top Five Club, Inc.	LZ Holding Corporation	McLane Beverage Distribution, Inc.
GEICO Advantage Insurance Company	Lubrizol Advanced Materials International, Inc.	McLane Beverage Holding, Inc.
GEICO Casualty Co.	Lipotec Group Corp.	McLane Minnesota, Inc.
GEICO Choice Insurance Company	Lubrizol Enterprises, Inc.	McLane Express, Inc.
GEICO General Insurance Co.	Lubrizol International Management Corporation	JDS Properties, Inc.
Government Employees Insurance Co.	Lubrizol Overseas Trading Corporation	Intrepid JSB, Inc.
GEICO Indemnity Co.	MPP Pipeline Corporation	International Traders, Inc.
GEICO Secure Insurance Company	Noveon Hilton Davis, Inc.	First American Carriers, Inc.
General Re Corporation	Lubrizol Advanced Materials, Inc.	Meadowbrook Meat Company, Inc.
Gen Re Long Ridge LLC	Lubrizol Advanced Materials Gibraltar, Inc.	McLane New Jersey, Inc.
Elm Street Corporation	Lubricant Investments, Inc.	Kahn Ventures, Inc.
GRD Holdings Corporation	Marmon Water, Inc.	Empire Distributors, Inc.
Gen Re Intermediaries Corporation	Marmon Crane Services, Inc.	Empire Distributors of North Carolina, Inc.
General Re New England Asset Management	Marmon Electrical & Plumbing Products Distribution, Inc.	Horizon Wine & Spirits - Nashville, Inc.
Genesis Management and Insurance Services Corporation	Marmon Engineered Industrial & Metal Components, Inc.	Horizon Wine & Spirits - Chattanooga, Inc.
General Star Management Company	Marmon Retail & End User Technologies, Inc.	Delta Wholesale Liquors, Inc.
United States Aviation Underwriters, Incorporated	Marmon Wire & Cable, Inc.	Salado Sales, Inc.
General Re Financial Products Corporation	Lockwood Street Urban Renewal Corporation	McLane Foodservice, Inc.
General Reinsurance Corporation	Ecodyne Corporation	McCarty-Hull Cigar Company, Inc.
Faraday Capital Limited	J.L. Mining Company	Professional Datasolutions, Inc.
Genesis Insurance Company	Fontaine Truck Equipment Company	Claims Services, Inc.
General Star Indemnity Company	Marmon Retail Home Improvement Products, Inc.	Transco, Inc.
General Star National Insurance Company	Cerro Plumbing Retail, Inc.	McLane Company, Inc.
Helzberg's Diamond Shops, Inc.	Cerro Wire Distribution, Inc.	McLane Eastern, Inc.
HDS Redevelopment Corporation	Morgantown-National Supply, Inc.	McLane Midwest, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

H. H. Brown Shoe Company, Inc.
Running with Heels, Inc.
BH Shoe Holdings, Inc.
Vision Retailing, Inc.
American All Risk Insurance Services Inc.

American Commercial Claims
Administrators Inc
Brookwood Insurance Company
Princeton Advertising & Marketing Group,
Inc.
Alexander Road Insurance Agency, Inc.

Princeton Insurance Company
Medical Protective Corporation
Princeton Risk Protection, Inc.

MedPro Risk Retention Services, Inc.

Somerset Services, Inc

Accurate Installations, Inc.
Benson, Ltd.
Benson Industries, Inc.
Cubic Designs, Inc.
Hardy Frames, Inc.
HeatPipe Technology, Inc.
Hohmann & Barnard, Inc.

MiTek Holdings, Inc.
MiTek Industries, Inc.
Kova Solutions, Inc.
Miller-Sage, Inc.
Rush Air Inc
SidePlate Systems, Inc.
SSS Acquisition Inc.

TMI Climate Solutions, Inc.
MiTek USA, Inc.
United Steel Products Company
121 Acquisition Co., LLC
Floors, Inc.
NFM of Kansas, Inc.
LMG Ventures, LLC
Nebraska Furniture Mart, Inc.
NFM SERVICES, LLC

Homemakers Plaza, Inc.
TXFM, Inc.
WMC Corp.
First Berkshire Hathaway Life Insurance
Company
Berkshire Hathaway Life Insurance
Company of Nebraska
BHG Life Insurance Company
Ringwalt & Liesche Co.
Brilliant National Services, Inc.
Soco West, Inc.
Whittaker, Clark & Daniels, Inc.
L.A. Terminals, Inc.
Boat America Corporation
Boat/U.S., Inc.
Vessel Assist Association of America, Inc.
BHG Structured Settlements, Inc.
Resolute Management Inc.
International America Group Inc.

Procrane Holdings, Inc.
RCP Investment, Inc.
Wells Lamont Retail, Inc.
HG-Power Plant, Inc.
Marmon Natural Resource &
Transportation Service
UTLX Company

Amarillo Gear, Inc.
WestGUARD Insurance Company

Berkshire Hathaway Assurance
Corporation
EastGUARD Insurance Company
Wesco-Financial Insurance Company
National Liability & Fire Insurance
Company

National Indemnity Company of
Mid-America

National Fire & Marine Insurance
Company

National Indemnity Company
Atlanta International Insurance Company
Stonewall Insurance Company
Columbia Insurance Company
NorGUARD Insurance Company
Commercial Casualty Insurance Company
Unione Italiana Reinsurance Company of
America, Inc.

Seaworthy Insurance Company
Finial Reinsurance Company
National Indemnity Company of the South
AmGUARD Insurance Company
BNJ NetJets, Inc.
Executive Jet Europe, Inc.
Executive Jet Management, Inc.

NetJets Aviation, Inc.
NetJets Europe Holdings, LLC
NetJets Inc.
NetJets International, Inc.
NetJets Large Aircraft, Inc.
NetJets Sales, Inc.
NetJets Services, Inc.
NetJets U.S., Inc.
NJE Holdings, LLC

NJI Sales, Inc.
Marquis Jet Partners, Inc.
Marquis Jet Holdings, Inc.
Brainy Toys, Inc.

OTC Brands, Inc.

OTC Direct, Inc.
Fun Express LLC
Mindware Corporation
M W Wholesale, Inc.
Oriental Trading Company, Inc.
OTC Worldwide Holdings, Inc.
Ace Mailing Services, Inc.
BH Media Group, Inc.
BH Media Group Holdings, Inc.
Diversified Mailing, Inc.
LEE Distributing Services, Inc.
Midlands Newspapers, Inc.

McLane Sunecast, Inc.
McLane Mid-Atlantic, Inc.
C & R Insurance Services, Inc.
C & R Legal Insurance Agency, LLC
Medical Protective Finance Corporation

The Medical Protective Company

Medical Protective Insurance Services, Inc.
Hallmark Sweet, Inc.

Stern/Leach Company

Rio Grande, Inc.
See's Candies, Inc
Sees Candy Shops, Incorporated

BHSF, Inc.

Ambucor Health Solutions, Inc.

ScottCare Corporation
The Scott Fetzer Company
Campbell Hausfeld/Scott Fetzer Company
Adalet/Scott Fetzer Company
Western/Scott Fetzer Company
Halex/Scott Fetzer Company
Stahl/Scott Fetzer Company

France/Scott Fetzer Company
Wayne/Scott Fetzer Company
Carefree/Scott Fetzer Company
Scott Fetzer Financial Group, Inc.
UCFS Europe Company
BH Finance, Inc.
United Consumer Financial Services
Company

United Direct Finance, Inc.
World Book, Inc.
World Book Encyclopedia, Inc.
World Book/Scott Fetzer Company
SHX Leasing, Inc.
SHX Flooring, Inc.
Shaw International Services, Inc.
Pro Installations, Inc.
Shaw Contract Flooring Installation
Services, Inc.
Shaw Contract Flooring Services, Inc.
Spectra Contract Flooring Puerto Rico, Inc.
Shaw Industries Group, Inc.
Shaw Industries, Inc.

Shaw Diversified Services, Inc.

Shaw Transport, Inc.
Queen Carpet Corporation
Shaw Floors, Inc.
Shaw Retail Properties, Inc.
Shaw Funding Company
Star Furniture Company
CJE II
Mouser Electronics, Inc.
Ray-Q, Inc
Sager Electrical Supply Co. Inc
TTI, Inc.
Gateway Underwriters Agency, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

International American Management Company

Northern States Agency, Inc.
Finial Holdings, Inc.
CLAL U.S. Holdings, Inc.

GUARD Financial Group, Inc.
GUARD Insurance Group, Inc.
GUARDco, Inc.

Affiliated Agency Operations Co.
InterGUARD, Ltd.

TransGUARD, Ltd.

Hawthorn Life International Limited
Consolidated Health Plans Inc.

Affordable Housing Partners, Inc.
Boat Owners Association of the United States

American Centennial Insurance Company

Mail Tech, LTD.

Omaha World-Herald Company
World Investments, Inc.
World Marketing, Inc.

World Publishing Enterprises, Inc.

World Technologies, Inc.
TPC European Holdings, LTD.

TPC North America, Ltd.

TPC N.A.S.A., LLC

The Pampered Chef, Ltd.

Precision Steel Warehouse - Charlotte S/C

Precision Steel Warehouse, Inc.

Precision Brand Products, Inc.

R.C. Willey Home Furnishings

Richline Group, Inc

U.S. Investment Corporation

United States Liability Insurance Company

Mount Vernon Fire Insurance Company

Mount Vernon Specialty Insurance Company

U.S. Underwriters Insurance Co.

Blue Chip Stamps, Inc.

Montana Retail Properties, Inc.

MS Property Company

AJF Warehouse Distributors, Inc.

XTRA Finance Corporation

XTRA Intermodal, Inc.

RENTCO Trailer Corporation

X-L-Co., Inc.

XTRA Corporation

XTRA Companies, Inc.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 38 Column: f

Change in FIN 48 balance.

Schedule Page: 262.1 Line No.: 18 Column: f

Change in FIN 48 balance.

Schedule Page: 262 Line No.: 40 Column: j

Column J total	\$86,947,112
less Income Taxes-Federal - column (j.) line 37 (account 409.1)	27,707,020
less Income Taxes-State - column (j.) line 20 (account 409.1)	6,918,930
Amount charged to Taxes Other Than Income	\$52,321,162
Taxes (account 408.1) included in column (j.)	
Taxes charged to construction overhead	(82,026)
Taxes billed to others	(85,818)
Nebraska Legislative Bill 775 valuation adjustment	365,442
Sales taxes	159,692
Other	4,831
Taxes reported on p. 114 line 14 column (c.)	\$52,683,283

Schedule Page: 262 Line No.: 40 Column: p

These amounts are payroll taxes and sales and use taxes which follow the taxable item and are charged to multiple accounts.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 6 Column: k
FIN 48 \$756,416

Schedule Page: 274 Line No.: 7 Column: k
Deferred income taxes that could be included in the development of jurisdictional recourse rates:

	<u>Beginning of year</u>	<u>End of year</u>
Depreciable property	\$ 542,719,849	\$ 588,565,757

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 6 Column: k

FIN 48

\$66,763

Schedule Page: 276 Line No.: 7 Column: k

Deferred income taxes that could be included in the development of jurisdictional recourse rates:

	<u>Beginning of year</u>	<u>End of year</u>
Regulatory Assets	\$ 14,935,376	\$ 14,308,196

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

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

Line No.	Description	Regulatory Citation	Amortization Period
1	Penalty and deferred delivery variance charge revenue crediting mechanism	Order 637 A	
3	Interest rate lock (ref. \$100M Sr. Notes due 5-1-2015)	Not applicable	Through 04/2015
5	Employee benefits	A107-1-000 & Order 710	
7	Encroachment revaluation	Orders 552 & 627	
9	Carlton resolution credits	RP01-382	

Schedule Page: 278 Line No.: 7 Column: f
Represents valuation changes.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 10 Column: j

Dekatherm volumes for the current year and prior year represent invoiced volumes excluding pooling points and deferred deliveries other than Ogden, Iowa.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 10 Column: j

See footnote for Page 300 line 10 column J for representation of dekatherm volumes.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 308 Line No.: 11 Column: b

Other Revenues consists of four items each less than \$250,000.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 313 Line No.: 40 Column: b

Revenue reflects (1) all discounted firm reservation revenue; (2) all firm commodity revenue on contracts where the Respondent discounted any part of the reservation charge for the month; and (3) all discounted interruptible revenue. The amounts exclude revenue associated with non-traditional rate treatment reported on page 217.

Schedule Page: 313 Line No.: 40 Column: c

Volume reflects (1) all firm commodity volume on contracts where the Respondent discounted any part of the reservation charge for the month; and (2) all discounted interruptible volume.

Schedule Page: 313 Line No.: 40 Column: d

Reflects total revenue and volume for the year for any contract that was considered a 'negotiated rate' for any part of the year. The amounts exclude revenue associated with non-traditional rate treatment reported on page 217.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 331 Line No.: 1 Column: b

Gas used for compressor station fuel includes charges to Account 854 for transmission and to Account 819 for underground storage as follows:

	<u>Gas Used (Dth)</u>	<u>Amount (\$)</u>
Transmission	11,045,837	\$ 41,164,743
Underground Storage	730,729	2,644,195
Total Line 1	<u>11,776,566</u>	<u>\$ 43,808,938</u>

Schedule Page: 331 Line No.: 10 Column: b

Other underground storage operations includes charges to Account 817 for storage lines fuel and to Account 819 for other underground storage facility fuel as follows:

	<u>Gas Used (Dth)</u>	<u>Amount (\$)</u>
Storage Lines Fuel	173,104	\$ 634,682
Other Underground Storage Facility Fuel	44,948	166,638
Total Line 10	<u>218,052</u>	<u>\$ 801,320</u>

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Northern Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2013/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 3 Column: b

The Respondent's annual FAS 143 allowance of \$4,325,087 is recorded as negative salvage with 1/12 of the annual allowance charged monthly to Account 403 Depreciation expense and related credits accumulated in a "negative salvage for ARO" subaccount of Account 108 Accumulated provision for depreciation. Actual costs of removal (asset removal costs) are charged against this accumulated allowance account as incurred.

Schedule Page: 336 Line No.: 3 Column: c

To meet the requirements of ASC 410, Asset Retirement and Environmental Obligations and the related requirements of the Uniform System of Accounts, the Respondent records its ARO obligations with credits to Account 230 Asset retirement obligations, with the related debit to Account 101 Gas plant in service using the appropriate gas plant detail account for asset retirement cost. Monthly entries are recorded to depreciate the capitalized retirement costs on a straight-line basis over the remaining life of the plant asset and to accrete the asset retirement obligation liability with an offsetting charge to Account 411.10 Accretion expense. The charges to depreciation expense and to accretion expense are deferred to Account 182.3 Other regulatory assets – ARO by recording credits to those expense accounts and charges to the ARO regulatory asset.

Schedule Page: 336 Line No.: 8 Column: c

To meet the requirements of ASC 410, Asset Retirement and Environmental Obligations and the related requirements of the Uniform System of Accounts, the Respondent records its ARO obligations with credits to Account 230 Asset retirement obligations, with the related debit to Account 101 Gas plant in service using the appropriate gas plant detail account for asset retirement cost. Monthly entries are recorded to depreciate the capitalized retirement costs on a straight-line basis over the remaining life of the plant asset and to accrete the asset retirement obligation liability with an offsetting charge to Account 411.10 Accretion expense. The charges to depreciation expense and to accretion expense are deferred to Account 182.3 Other regulatory assets – ARO by recording credits to those expense accounts and charges to the ARO regulatory asset.

Schedule Page: 338 Line No.: 2 Column: b

All plant bases are the balances as of 12-31-13.

The depreciation rates as identified for lines 4, 7, 8, 10, 13, 14, and 15 are consistent with General Rate Case Docket Nos. RP03-398 and RP04-155 consolidated stipulation and agreement dated March 25, 2005.

Schedule Page: 338 Line No.: 2 Column: c

The 4.64% depreciation rate for Offshore Production and Gathering facilities is applied to those depreciable assets placed in service after 10/31/98 consistent with the General Rate Case Settlement in RP98-203. All offshore assets installed on or prior to 10/31/98 are fully depreciated. In addition to the 4.64% depreciation rate, the Respondent also accrues for expected negative salvage to be incurred on offshore plant retirements at an annual rate of 0.25% on all offshore facilities in service. The negative salvage accrual of 0.25% was established in the settlement agreement of Respondent's RP85-206 rate case and reaffirmed in the settlement agreements for each of the subsequent rate cases filed by Respondent. The Offshore Production and Gathering basis for the 0.25% negative salvage accrual as of 12/31/13 was \$2,753,563.

Schedule Page: 338 Line No.: 6 Column: c

The 4.64% depreciation rate for Offshore Transmission facilities is applied to those depreciable assets placed in service after 10/31/98 consistent with the General Rate Case Settlement in RP98-203. All offshore assets installed on or prior to 10/31/98 are fully depreciated. In addition to the 4.64% depreciation rate, the Respondent also accrues for expected negative salvage to be incurred on offshore plant retirements at an annual rate of 0.25% on all offshore facilities in service. The negative salvage accrual of 0.25% was established in the settlement agreement of Respondent's RP85-206 rate case and reaffirmed in the settlement agreements for each of the subsequent rate cases filed by Respondent. The Offshore Transmission basis for the 0.25% negative salvage accrual as of 12/31/13 was \$55,456,503.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 338 Line No.: 8 Column: c

The depreciation rate for General Plant structures is 2.75% with a plant basis of \$21,275,930 as of 12/31/13. The depreciation rate for Other General Plant is 10.0% with a plant basis of \$72,949,279 as of 12/31/13.

Schedule Page: 338 Line No.: 9 Column: c

The depreciation rates for Asset Retirement Costs are determined based on the estimated life of each asset for which an asset retirement obligation was recorded.

Schedule Page: 338 Line No.: 11 Column: c

For Intangible Plant related to Contributions in aid of Construction and Leasehold Improvements associated with a contract, a separate straight line amortization rate was determined based on the initial term of the contract, otherwise the rate will be 10.0%. For all other Intangible Plant which includes software development and organizational costs, the amortization rate is 4.4% as stated in the consolidated rate case settlement in Docket Nos. RP03-398 and RP04-155. The plant basis on which the 4.4% rate was applied as of December 31, 2013, was \$108,044,669.

Schedule Page: 338 Line No.: 12 Column: c

Per FERC Order 678, the Respondent must ensure that existing customers will not be subject to additional costs and separately account for costs, services, and commitments provided under section 4(f) authorizations for market-based rates. In order to comply with Order 678, straight line depreciation rates were derived for the Respondent's market-based facilities based on the average historical life experienced by the Respondent for that type of underground storage plant. Based on the Respondent's historical experience, the depreciation rate for market-based underground storage facilities is 2.34%.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 340 Line No.: 15 Column: a

Interest rates used are published by the FERC and updated quarterly.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

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

The \$446,465 pertains to the following:

Smartpigging/Hydro Testing (Account 182.3)	\$ 204,026
Job orders (Account 186)	242,440
	<hr/>
	\$ 446,465

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

The \$3,037 pertains to the following:

Lobbying expenses (Account 426.4)	\$ 3,037
	<hr/>
	\$ 3,037

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 3 Column: c

Accounts charged or credited for MEC: 408.1, 426.1, 426.4, 426.5 and 923.

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

Accounts charged or credited for MEC: 107, 235, 242, 252, 408.1, 421, 816, 819, 852, 855, 856, 857, 912, 921 and 931.

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

Accounts charged or credited for MEHC: 421, 426.1, 426.4 and 923.

Schedule Page: 358 Line No.: 12 Column: c

Accounts charged or credited for PacifiCorp: 426.5, 850 and 923.

Schedule Page: 358 Line No.: 13 Column: b

Affiliate company includes affiliates of Berkshire Hathaway and MEHC for goods and services amounting to \$250,000 or less.

Schedule Page: 358 Line No.: 14 Column: a

Amounts which are chargeable from another affiliate are assigned first by coding to the specific affiliate. These charges were based on actual labor, benefits and operational costs incurred. Amounts not directly assignable to an individual affiliate, such as work performed where multiple affiliates benefit, are assigned on the basis of allocations from MidAmerican Energy Holdings Company, MHC Inc. and MidAmerican Energy Company, as described below:

Allocator	Description
Labor and Assets	An equal weighting of each company's labor and assets expressed as a percentage of the whole ((labor % + assets %) ÷ 2) determines the portion assigned to each company. Labor is 12 months ended through December of the prior year. Assets are total assets at December 31 of the prior year. Five combinations of this allocator are used for allocating services that benefit different companies within the holding company organization.
Legislative and Regulatory	The Legislative and Regulatory allocator is used to allocate costs incurred by the holding company's Legislative & Regulatory groups. The Legislative & Regulatory groups work on a variety of legislative and regulatory subject matter for select groups of companies within the holding company organization. The Legislative and Regulatory allocation percentages are based on the Legislative & Regulatory groups' estimation of the time and resources that are being spent on these selected companies.
Information Technology Infrastructure	Allocates costs related to shared information technology infrastructure owned by the affiliate to other benefited affiliates based on an aggregation of various measures of usage of such infrastructure including storage capacity utilized, number of servers utilized, server processing times, etc.
Employee Count	This allocator distributes costs to benefited affiliates based on employee counts at such affiliates as of the prior year-end.
Processes	This allocator distributes costs of electronic data interchange software and services based on the number of transactions within each affiliate using such software or services.
Oracle Users	This allocator distributes costs of Oracle software and services based on the number of employees within each affiliate using such software and services.
Plant	This allocator distributes costs of managing the corporate insurance function based on assets for each affiliate.

Schedule Page: 358 Line No.: 21 Column: c

Accounts charged or credited for MEC: 107, 108, 408.1, 421, 489.2, 489.4, 493, 495, 806, 853, 856, 857, 859, 863, 864, 865, 867, 920, 921 and 926.

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

Accounts charged or credited for MEC: 408.1, 493, 910, 920, 921 and 926.

Schedule Page: 358 Line No.: 24 Column: c

Accounts charged or credited for MEHC: 408.1, 426.1, 493, 850, 864, 920, 921, 923, 926 and 930.2.

Schedule Page: 358 Line No.: 25 Column: b

Affiliate company includes affiliates of Berkshire Hathaway and MEHC for goods and services amounting to \$250,000 or less.

Schedule Page: 358 Line No.: 26 Column: c

Accounts charged or credited for Kern River: 408.1, 920, 921, 923 and 926.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 27 Column: c

Accounts charged or credited for Kern River: 408.1, 426.1, 920, 921, 923, 926 and 930.2.

Schedule Page: 358 Line No.: 28 Column: a

Amounts which are chargeable to another affiliate are assigned first by coding to the specific affiliate. These charges were based on actual labor, benefits and operational costs incurred. Amounts not directly assignable to an individual affiliate, such as work performed where multiple affiliates benefit, are assigned on the basis of allocations to MidAmerican Energy Holdings Company and CalEnergy Generation Operating Company, as described below:

Allocator	Description
Building space	Allocates costs for rent and building services associated with occupied building space in Northern's office building in Omaha, Nebraska to affiliates of MEHC. This allocator distributes costs to benefited affiliates based on the occupied square footage of the office building.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 508 Line No.: 7 Column: a

The Fort Buford, North Dakota, compressor station is operated by Bear Paw Energy, Inc.

Schedule Page: 508.1 Line No.: 5 Column: a

Unit 5 at the Paulina, Iowa, compressor station is classified as "Gas Plant Held For Future Use," and is also reported on Page 214 "Gas Plant Held for Future Use" of the Form 2.

Schedule Page: 508.1 Line No.: 12 Column: a

One of the compressors at Bushton, Kansas, is operated for the Lyons, Kansas, underground storage facility.

Schedule Page: 508.1 Line No.: 20 Column: a

The Pampa, Texas, compressor station was not operated in 2013 due to the lack of contract demand. Respondent has no current plans to abandon the station.

Schedule Page: 508.1 Line No.: 21 Column: a

Pursuant to the automatic blanket authorization of the Respondent's blanket certificate and Section 157.208(a) of the Commission's regulations, the Respondent leases the Cargray compressor station located in Carson County, Texas, from Eagle Rock Field Services, LP.

Schedule Page: 508.2 Line No.: 9 Column: a

The Respondent owns 13.5% of the compressor installed on a platform owned and operated by Reserve Oil Incorporated in South Pelto Block 13 in the Gulf of Mexico offshore Louisiana. The Respondent does not know the ownership percentages of the other owners.

Schedule Page: 508.1 Line No.: 16 Column: f

Includes cooperative credit of \$67,398 for prior years' electrical expense.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2013/Q4
FOOTNOTE DATA			

Schedule Page: 512 Line No.: 28 Column: b

Negative amounts are due to displacement.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 514 Line No.: 3 Column: a

Lines held under a title other than full ownership

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
KSC81201 Greensburg to Mullinville	ANR	1.8	50.0

Schedule Page: 514 Line No.: 6 Column: a

Lines held under a title other than full ownership

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
NEC64201 to LES from NEM50103	Lincoln Electric System	6.3	100.0
NEC64401 to OPPD Cass county generator station	Omaha Public Power District	0.2	100.0

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

Lines held under a title other than full ownership

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
SDB96601 Webster branchline	NorthWestern Energy	10.4	100.0
SDB96701 Parkston branchline	NorthWestern Energy	43.7	100.0
SDB97001 Parker branchline	NorthWestern Energy	20.4	100.0
SDB97301 Marion branchline	NorthWestern Energy	0.1	100.0
SDB97101 Menno branchline	NorthWestern Energy	6.7	100.0

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

Lines held under a title other than full ownership

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
TXC90401 Spearman Interconnect from PVR	Penn Virginia Resources	0.3	100.0
TXC90701 Golden Spread Pipeline	Golden Spread Electric Coop	10.0	100.0

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

Lines held under a title other than full ownership

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
MAT665/ Intercoastal 116 (TOS71201)	Southern Natural Gas Florida Gas Transmission	18.0	18.6 13.4
Intercoastal 116 to Coastline (TOS80651)	Southern Natural Gas Florida Gas Transmission	7.1	18.6 13.4
Coastline to Tivoli Plant (TXG80651)	Southern Natural Gas Florida Gas Transmission	11.0	18.6 13.4
Tivoli Plant to Florida Gas Interconnect (TXG80621)	Southern Natural Gas Florida Gas Transmission	3.3	18.6 13.4
MAT 686/665 (TOS80631)	Southern Natural Gas Florida Gas Transmission	5.2	18.6 13.4
Interconnect on Matagorda Island (TOS85031)	Southern Natural Gas Florida Gas Transmission	0.0	18.6 13.4

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 520 Line No.: 3 Column: c

The 6,251,478 Dth represents gas purchases recorded to FERC account 803.

Schedule Page: 520 Line No.: 12 Column: c

The 95,621,340 Dth represents gas withdrawn from storage (includes third party and company owned gas).

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

Volumes transported for others equals invoiced volumes excluding deliveries to pooling points and deferred delivery points other than Ogden, Iowa. For the purpose of calculating the total volume eligible for the ACA surcharge, begin with the deliveries of gas transported for others on page 520, line 20 and adjust that volume by eliminating the December 2012 estimate reversal in January 2012 and the transportation estimate in and for December 2013.

	<u>Amount (Dth)</u>
Line 20 Deliveries of gas transported for others	1,013,454,506
Plus December 2012 throughput estimate reversal	101,706,000
Less December 2013 throughput estimate	(121,206,000)
Total volume eligible for ACA surcharge	<u>993,954,506</u>

Gas sales volumes shown on line 18 and deliveries of contract storage gas volumes shown on line 22 are not additive to the calculation above because they are already included in the deliveries of gas transportation volumes shown on line 20.

Schedule Page: 520 Line No.: 27 Column: c

The 86,048,345 Dth represents gas injected into storage (includes third party and company owned gas).

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

	<u>Amount (Dth)</u>
Drip Shrinkage	22,236
Work Order Adjustment	29,020
Gas Used in other O&M Operations	2,804,248
Total	<u>2,855,504</u>

Schedule Page: 520 Line No.: 3 Column: d

The 1,302,196 Dth represents gas purchases recorded to FERC account 803.

Schedule Page: 520 Line No.: 12 Column: d

The 46,299,443 Dth represents gas withdrawn from storage (includes third party and company owned gas).

Schedule Page: 520 Line No.: 27 Column: d

The 21,885,743 Dth represents gas injected into storage (includes third party and company owned gas).

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Quarter to Date	
	<u>Amount (Dth)</u>
Drip Shrinkage	6,091
Work Order Adjustment	8,217
Gas Used in other O&M Operations	644,511
Total	<u>658,819</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 521 Line No.: 22 Column: e

Gas used for other operation purposes:

		Month 1 Gas Used (Dth)	Month 1 Amount (\$)
LNG Compressor Station Fuel	842.1	379	1,374
Line Operations	856	119,437	433,114
Purification Underground Storage	821	5,999	21,753
Other Underground Storage Operations	817	4,898	17,761
Other Compressor Station Fuel	819	2,377	8,619
		133,090	\$ 482,621

Volume of gas used for other deliveries and gas used for other operations does not equal the volume reported on line 29 page 520. The variance is due to the exclusion of drip shrinkage and gas associated with work orders which are not considered shipper supplied gas.

Schedule Page: 521 Line No.: 22 Column: e

Gas used for other operation purposes:

		Month 2 Gas Used (Dth)	Month 2 Amount (\$)
LNG Compressor Station Fuel	842.1	28,626	106,034
Line Operations	856	154,325	571,635
Purification Underground Storage	821	4,436	16,431
Other Underground Storage Operations	817	9,466	35,063
Other Compressor Station Fuel	819	3,370	12,483
		200,223	\$ 741,646

Volume of gas used for other deliveries and gas used for other operations does not equal the volume reported on line 29 page 520. The variance is due to the exclusion of drip shrinkage and gas associated with work orders which are not considered shipper supplied gas.

Schedule Page: 521 Line No.: 22 Column: e

Gas used for other operation purposes:

		Month 3 Gas Used (Dth)	Month 3 Amount (\$)
LNG Compressor Station Fuel	842.1	56,800	220,384
Line Operations	856	223,985	869,062
Purification Underground Storage	821	8,431	32,712
Other Underground Storage Operations	817	16,752	64,998
Other Compressor Station Fuel	819	5,230	20,293
		311,198	\$ 1,207,449

Volume of gas used for other deliveries and gas used for other operations does not equal the volume reported on line 29 page 520. The variance is due to the exclusion of drip shrinkage and gas associated with work orders which are not considered shipper supplied gas.

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

Schedule Page: 521 Line No.: 44 Column: a

All excess gas is to be returned to shippers and is recorded in a volumetric tracker.

Schedule Page: 521 Line No.: 56 Column: a

All deficiency gas is to be recovered from shippers and is recorded in a volumetric tracker.

Schedule Page: 521 Line No.: 64 Column: a

For Balance Sheet accounts carried and resolved volumetrically, the Respondent carries the balance priced at the end of the month Northern Natural Gas Demarcation index as published in Gas Daily.

The Respondent allocated discounted, negotiated and recourse amounts for lines 11,18,and 26 based on the throughput amounts shown for transmission shipper supplied gas on line 4.

The Respondent allocated discounted and recourse amounts for lines 13 and 20 based on the amounts shown for storage shipper supplied gas on line 6.

Schedule Page: 521 Line No.: 1 Column:

The Respondent is a reticulated pipeline and backhaul volume service is not offered under the tariff, all volumes are reported as forwardhaul volume.

Forwardhaul volumes exclude deliveries to pooling and deferred delivery points other than Ogden, Iowa.

