

THIS FILING IS

Item 1: ☒ An Initial (Original)
Submission

OR ☐ Resubmission No. _____

Form 2 Approved
OMB No.1902-0028
(Expires 09/30/2017)

Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2016)



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 2015/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, 2015, 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, 2015, 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 18, 2016

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

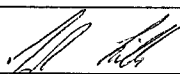
IDENTIFICATION

01 Exact Legal Name of Respondent Northern Natural Gas Company		Year/Period of Report End of <u>2015/Q4</u>	
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 Joseph M. Lillo		06 Title of Contact Person Vice President - Finance	
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 402-398-7333		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 04/18/2016

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 2015/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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23	Investments in Subsidiary Companies	224-225		NA
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25	Extraordinary Property Losses	230		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 2015/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)
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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		
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72	Shipper Supplied Gas for the Current Quarter	521		
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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 2015/Q4
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General Information

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.

Joseph M. Lillo, Vice President Finance
1111 South 103rd Street, Omaha, NE 68124

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.

Delaware, 7/14/1986

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.

NA

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

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.

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?

(1) ☐ Yes... Enter the date when such independent accountant was initially engaged:

(2) ☒ No

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	/ /	End of <u>2015/Q4</u>

Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Berkshire Hathaway Inc.	M	DE	89.85
2	Berkshire Hathaway Energy Company	I	IA	100.00
3	NNGC Acquisition, LLC	D	DE	100.00
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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	/ /	End of <u>2015/Q4</u>

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:

08/11/2015

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:

08/11/2015 by written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 08/11/2015			
		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					
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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 2015/Q4
Northern Natural Gas Company			
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. No important extensions or reductions of the Respondent's transmission system occurred pursuant to Section 7(c) of the Natural Gas Act and Part 157 of the regulations of the Federal Energy Regulatory Commission from January 1 through December 31, 2015.

CP14-489-000

By Commission order issued July 31, 2014, Respondent was granted approval to abandon four units totaling 24,800 horsepower at the Tescott compressor station in Ottawa County, Kansas. The units were abandoned effective August 28, 2015.

BLANKET CERTIFICATE ACTIVITIES

CP15-61-000

Pursuant to Respondent's blanket certificate and Section 157.208(b) of the Commission's regulations, Northern constructed a 1,590-horsepower Willow Lake compressor station in Clark County, South Dakota, and the Hazel interconnect with Northern Border Pipeline Company in Codington County, South Dakota. The facilities were in service

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Northern Natural Gas Company			2015/Q4
Important Changes During the Quarter/Year			

October 31 and 30, 2015, respectively.

§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, 2015.

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. None

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 <u>2015/Q4</u>
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	3,838,473,638	3,681,036,431	
3	Construction Work in Progress (107)	200-201	52,872,790	50,283,779	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,891,346,428	3,731,320,210	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,284,588,325	1,254,423,493	
6	Net Utility Plant (Total of line 4 less 5)		2,606,758,103	2,476,896,717	
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)		2,606,758,103	2,476,896,717	
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	7,410,082	9,544,952	
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)		37,639,147	36,576,077	
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)		37,639,147	36,576,077	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)		(6,113,390)	(11,735,257)	
33	Special Deposits (132-134)		2,175,920	1,935,010	
34	Working Funds (135)		23,900	24,400	
35	Temporary Cash Investments (136)	222-223	33,612,440	58,611,862	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		65,149,717	70,585,634	
38	Other Accounts Receivable (143)		887,759	2,835,039	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		155,000,000	175,000,000	
41	Accounts Receivable from Associated Companies (146)		49,707,084	37,168,479	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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Comparative Balance Sheet (Assets and Other Debits)(continued)					
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)	
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
45	Plant Materials and Operating Supplies (154)		26,839,547	26,252,771	
46	Merchandise (155)		0	0	
47	Other Materials and Supplies (156)		0	0	
48	Nuclear Materials Held for Sale (157)		0	0	
49	Allowances (158.1 and 158.2)		0	0	
50	(Less) Noncurrent Portion of Allowances		0	0	
51	Stores Expense Undistributed (163)		0	0	
52	Gas Stored Underground-Current (164.1)	220	0	0	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0	
54	Prepayments (165)	230	4,237,714	4,002,590	
55	Advances for Gas (166 thru 167)		0	0	
56	Interest and Dividends Receivable (171)		0	0	
57	Rents Receivable (172)		0	0	
58	Accrued Utility Revenues (173)		0	0	
59	Miscellaneous Current and Accrued Assets (174)		7,331,589	18,817,756	
60	Derivative Instrument Assets (175)		0	1,783,788	
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		0	1,017,207	
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		338,852,280	386,299,279	
65	DEFERRED DEBITS				
66	Unamortized Debt Expense (181)		4,436,986	4,886,035	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	159,221,184	148,148,622	
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0	
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		537,463	38,820	
72	Clearing Accounts (184)		0	0	
73	Temporary Facilities (185)		0	0	
74	Miscellaneous Deferred Debits (186)	233	3,733,586	5,243,646	
75	Deferred Losses from Disposition of Utility Plant (187)		0	0	
76	Research, Development, and Demonstration Expend. (188)		0	0	
77	Unamortized Loss on Reacquired Debt (189)		0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	127,453,870	154,505,416	
79	Unrecovered Purchased Gas Costs (191)		0	0	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		295,383,089	312,822,539	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		3,355,683,629	3,291,780,492	

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 2015/Q4
Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		62,660,132	59,712,761	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		30,994,470	31,283,936	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		102,924,324	95,657,904	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt		0	99,994,381	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		31,236,127	64,846,299	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		967,409	840,979	
42	Customer Deposits (235)		16,481,123	17,805,900	
43	Taxes Accrued (236)	262-263	49,464,756	46,077,705	
44	Interest Accrued (237)		12,259,722	13,113,888	
45	Dividends Declared (238)		0	0	
46	Matured Long-Term Debt (239)		0	0	
47	Matured Interest (240)		0	0	
48	Tax Collections Payable (241)		1,019,322	1,003,475	
49	Miscellaneous Current and Accrued Liabilities (242)	268	16,746,193	30,401,471	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		74,482,899	70,537,233	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		62,660,132	59,712,761	
53	Derivative Instrument Liabilities - Hedges (245)		0	194,667	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		139,997,419	285,103,237	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		1,582,356	3,920,777	
58	Accumulated Deferred Investment Tax Credits (255)		0	0	
59	Deferred Gains from Disposition of Utility Plant (256)		0	0	
60	Other Deferred Credits (253)	269	0	159,477	
61	Other Regulatory Liabilities (254)	278	34,508,824	34,346,470	
62	Unamortized Gain on Reacquired Debt (257)	260	0	0	
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0	
64	Accumulated Deferred Income Taxes - Other Property (282)		794,184,530	674,248,159	
65	Accumulated Deferred Income Taxes - Other (283)		72,986,424	68,821,481	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		903,262,134	781,496,364	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		3,355,683,629	3,291,780,492	

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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)		195,779,095	184,183,781	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)		0	2,204	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		54	80	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)		1,234,282	1,288,407	0	0
38	Allowance for Other Funds Used During Construction (419.1)		3,150,380	4,366,451	0	0
39	Miscellaneous Nonoperating Income (421)		4,724,540	10,694,646	0	0
40	Gain on Disposition of Property (421.1)		(200)	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		9,108,948	16,347,220	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	10,474	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	360,402	566,273	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		120,345	49,551	0	0
49	Other Deductions (426.5)		349,403	48,489	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	830,150	674,787	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	(20,114,753)	(17,587,309)	0	0
54	Income Taxes-Other (409.2)	262-263	(4,467,471)	(3,911,540)	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	31,711,386	64,716,700	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	3,796,001	36,969,289	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)		3,333,161	6,248,562	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		4,945,637	9,423,871	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		40,658,334	44,075,000	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	440,740	358,576	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	55,202	94,324	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		882,721	1,194,966	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		40,271,555	43,332,934	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		160,453,177	150,274,718	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)		160,453,177	150,274,718	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		347,716,981	378,518,263
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)		160,453,177	150,274,718
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	181,076,000
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)		428,170,158	347,716,981
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		428,170,158	347,716,981
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)	160,453,177	150,274,718	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	70,201,331	68,727,594	
5	Amortization of (Specify)	10,858,484	11,355,054	
6	Deferred Income Taxes (Net)	151,479,367	104,718,813	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(6,549,359)	(27,702,283)	
9	Net (Increase) Decrease in Inventory	(514,774)	(1,459,739)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	(5,246,193)	5,538,406	
12	Net (Increase) Decrease in Other Regulatory Assets	(17,077,098)	(11,820,774)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	(1,675,203)	1,954,224	
14	(Less) Allowance for Other Funds Used During Construction	3,150,380	4,366,451	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:	3,491,469	(232,136)	
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.?)	362,270,821	296,987,426	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(192,782,223)	(266,580,999)	
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	(3,150,380)	(4,366,451)	
27	Other:	(29,762,987)	15,501,409	
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(219,394,830)	(246,713,139)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
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)	(4,467,058)		
39	Proceeds from Sales of Investment Securities (a)	2,213,012		

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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.?)	(221,648,876)	(246,713,139)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)			
54	Preferred Stock			
55	Common Stock			
56	Other: Debt issuance costs			
57	Net Increase in Short-Term Debt (c)			
58	Other: Loans to BHE	70,000,000	80,000,000	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	70,000,000	80,000,000	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)	(100,000,000)		
63	Preferred Stock			
64	Common Stock			
65	Other: Issuance of promissory notes to BHE	(50,000,000)	(25,000,000)	
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(80,000,000)	(181,076,000)	
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	(160,000,000)	(126,076,000)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of Line 18, 49 and 71)	(19,378,055)	(75,801,713)	
75				
76	Cash and Cash Equivalents at Beginning of Year	46,901,005	122,702,718	
77				
78	Cash and Cash Equivalents at End of Year	27,522,950	46,901,005	

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Notes to Financial Statements			

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 Berkshire Hathaway Energy Company ("BHE"), a holding company that owns subsidiaries principally engaged in the energy business. BHE 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 5.7 billion cubic feet ("Bcf") per day and a Field Area delivery capacity of 1.7 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 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

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.

Use of Estimates in Preparation of Financial Statements

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 18, 2016, 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

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the application of the guidance for regulated operations is appropriate and its existing regulatory assets and liabilities are 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 securities 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, 2015 and 2014, the allowance for doubtful accounts totaled \$0.1 million, 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, which may include 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 \$0.9 million and \$1.2 million for the years ended December 31, 2015 and 2014, respectively, and is included in interest expense on the Statements of Income. AFUDC on equity funds totaled \$3.2 million and \$4.4 million for the years ended December 31, 2015 and 2014, 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,

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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.

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 and any resulting impairment loss is reflected on the Statements of Income. The impacts of regulation are considered when evaluating the carrying value of rate base assets.

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, 2015 and 2014, unbilled revenue was \$6.0 million and \$7.9 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, 2015 and 2014.

Income Taxes

Berkshire Hathaway includes BHE 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 BHE.

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

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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 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 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-02, which creates FASB Accounting Standards Codification ("ASC") Topic 842, "Leases" and supersedes Topic 840 "Leases." This guidance increases transparency and comparability among entities by recording lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee have not significantly changed from previous guidance. This guidance is effective for interim and annual reporting periods beginning after December 15, 2018, with early adoption permitted, and is required to be adopted using a modified retrospective approach. The Respondent is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

In May 2014, the FASB issued ASU No. 2014-09, which creates FASB ASC Topic 606, "Revenue from Contracts with Customers" and supersedes ASC Topic 605, "Revenue Recognition." The guidance replaces industry-specific guidance and establishes a single five-step model to identify and recognize revenue. The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Additionally, the guidance requires the entity to disclose further quantitative and qualitative information regarding the nature and amount of revenues arising from contracts with customers, as well as other information about the significant judgments and estimates used in recognizing revenues from contracts with customers. In August 2015, the FASB issued ASU No. 2015-14, which defers the effective date of ASU No. 2014-09 one year to interim and annual reporting periods beginning after December 15, 2017. This guidance may be adopted retrospectively or under a modified retrospective method where the cumulative effect is recognized at the date of initial application. The Respondent is currently evaluating the impact of adopting this guidance on its Financial Statements and 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	2015	2014
Transmission and other plant	1.5% to 10.0%	\$ 3,056,804	\$ 2,924,575
Storage plant (1)	1.25% to 2.34%	550,162	528,954
Intangible plant (2)	4.4% to 20.0%	140,419	131,927
General plant and buildings	2.75% to 10.0%	91,089	95,580
Utility plant		3,838,474	3,681,036
Construction work-in-progress		52,873	50,284
Total utility plant		3,891,347	3,731,320
Accumulated depreciation and amortization		(1,284,588)	(1,254,423)
Net utility plant		2,606,759	2,476,897
System gas		77,051	79,186
Total utility plant, net		\$ 2,683,810	\$ 2,556,083

(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 \$119.9 million and \$112.7 million and accumulated amortization of \$50.6 million and \$45.5 million as of December 31, 2015 and 2014, 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 \$102.0 million and \$101.4 million and accumulated amortization of \$35.2 million and \$32.8 million as of December 31, 2015 and 2014, 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, 2015 and 2014, depreciation expense of \$62.3 million and \$59.0 million, respectively, and amortization expense of \$7.9 million and \$9.8 million, respectively, were included in depreciation and amortization on the Statements of Income. The Respondent expects amortization expense to be \$7.8 million for 2016, \$7.6 million for 2017, \$7.4 million for 2018, \$7.3 million for 2019 and \$7.0 million for 2020.

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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	2015	2014
Unrealized loss on regulated derivative contracts	7 years	\$ 74,963	\$ 68,753
AROs	7 years	27,398	26,087
Smart pigging and hydrostatic testing costs	7 years	29,192	29,769
Deferred income taxes associated with equity AFUDC ⁽¹⁾	67 years	20,477	18,735
Employee benefit plan ⁽²⁾	12 years	5,098	2,279
Other	Various	2,093	2,526
Total regulatory assets		<u>\$ 159,221</u>	<u>\$ 148,149</u>

(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 \$124.4 million and \$119.9 million as of December 31, 2015 and 2014, 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 electric compression surcharges, when approved, are added to the firm and interruptible transportation rates. The mainline fuel, storage fuel and unaccounted for gas trackers are used to establish fuel and unaccounted for gas retention percentages. The fuel and unaccounted for gas regulatory asset (liability) consists of the following as of December 31 (in thousands):

	2015	2014
Electric compression tracker:		
Balance, January 1	\$ 324	\$ 79
Gas operating revenue	(740)	(297)
Operating expenses	462	542
Balance, December 31	46	324
Fuel and storage volumetric tracker:		
Balance, January 1	1,413	5,915
Gas used (1)	39,652	95,597
Gas retained (1)	(43,504)	(100,099)
Balance, December 31	(2,439)	1,413
Unaccounted for gas volumetric tracker:		
Balance, January 1	(6,984)	(4,126)
Unaccounted for activity (1)	688	10,921
Gas retained (1)	256	(13,779)
Balance, December 31	(6,040)	(6,984)
Total	\$ (8,433)	\$ (5,247)

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

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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):

	Weighted Average Remaining Life	2015	2014
Employee benefit plan ⁽¹⁾	12 years	\$ 23,006	\$ 23,242
Fuel trackers periodic rate adjustments	1 to 2 years	8,479	5,247
Encroachment revaluation	1 year	1,196	2,282
Other	Various	1,828	3,576
Total regulatory liabilities		\$ 34,509	\$ 34,347

(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):

	2015	2014
DDVC and penalty revenue tracker:		
Balance, January 1	\$ 2,554	\$ 611
Revenue collected ⁽¹⁾	803	2,413
Interest expense	29	63
Customer reimbursements	(2,461)	(533)
Balance, December 31	925	2,554
Carlton surcharge revenue tracker:		
Balance, January 1	949	936
Revenue collected ⁽²⁾	2,678	2,775
Interest expense	24	27
Customer reimbursements	(2,748)	(2,789)
Balance, December 31	\$ 903	\$ 949

(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.

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(5) Long-Term Debt

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

	Par Value	2015	2014
Long-term debt:			
5.125% Senior Notes, due 2015	\$ —	\$ —	\$ 99,994
5.75% Senior Notes, due 2018	200,000	199,986	199,980
4.25% Senior Notes, due 2021	200,000	199,974	199,970
5.8% Senior Bonds, due 2037	150,000	149,909	149,907
4.1% Senior Bonds, due 2042	250,000	249,592	249,584
Total long-term debt	\$ 800,000	\$ 799,461	\$ 899,435

Reflected as:

Current liabilities	\$ —	\$ 99,994
Noncurrent liabilities	799,461	799,441
	<u>\$ 799,461</u>	<u>\$ 899,435</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.

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(6) Income Taxes

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

	2015	2014
Current:		
Federal	\$ (35,838)	\$ (7,282)
State	(9,793)	1,649
	<u>(45,631)</u>	<u>(5,633)</u>
Deferred:		
Federal	122,612	88,333
State	28,867	16,386
	<u>151,479</u>	<u>104,719</u>
Total	<u>\$ 105,848</u>	<u>\$ 99,086</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:

	2015	2014
Federal statutory income tax rate	35.0 %	35.0 %
State income tax, net of federal income tax benefit	4.7	4.7
Effective income tax rate	<u>39.7 %</u>	<u>39.7 %</u>

The Respondent's income tax benefit for the year ended December 31, 2015, reflects \$65.8 million of federal and state income tax benefits recognized in connection with an income tax method change for income tax years 2015 and prior, related to repair costs for its regulated gas transportation assets based on guidance published by the Internal Revenue Service.

The income tax method change results in current deductibility for applicable repair costs, which are capitalized for book purposes. The Respondent retroactively applied the method changes and deducted amounts related to prior years' costs on the tax return that includes the year of change.

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

	2015	2014
Deferred income tax assets:		
Acquired goodwill	\$ 29,408	\$ 56,554
Regulatory liabilities	14,248	18,963
Unrealized losses on derivative contracts	29,757	27,292
AROs	12,303	12,418
Utility plant, net	18,084	18,302
State carryforwards	10,010	9,733
Other	20,847	18,730
Total deferred income tax assets	134,657	161,992
Valuation allowance	(7,203)	(7,487)
Total deferred income tax assets, net	127,454	154,505
Deferred income tax liabilities:		
Utility plant, net	(793,194)	(673,267)
Regulatory assets	(62,748)	(58,044)
Employee benefits	(9,132)	(9,226)
Other	(2,097)	(2,532)
Total deferred income tax liabilities	(867,171)	(743,069)
Net deferred income tax liability	\$ (739,717)	\$ (588,564)

The Respondent did not have federal net operating loss or credit carryforwards as of December 31, 2015. The following table provides the Respondent's state net operating loss and credit carryforwards and expiration dates as of December 31, 2015 (in thousands):

Net operating loss carryforwards	\$ 53,643
Deferred income taxes on net operating loss carryforwards	\$ 3,055
Expiration dates	2016-2025
Other tax credits	\$ 6,955
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 BHE's income tax returns through December 31, 2009, including components related to the Respondent. In addition, state jurisdictions have closed examination of BHE's income tax returns through February 9, 2006.

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(7) Employee Benefit Plans

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

	Pension		Other Postretirement	
	2015	2014	2015	2014
Service cost	\$ 12	\$ 14	\$ 7	\$ 6
Interest cost	32	35	9	10
Expected return on plan assets	(46)	(45)	(15)	(15)
Net amortization	2	1	(3)	(3)
Net periodic benefit cost (credit)	\$ —	\$ 5	\$ (2)	\$ (2)

The Respondent's share of pension cost totaled \$0.8 million and \$1.0 million for the years ended December 31, 2015 and 2014, respectively. The Respondent's share of other postretirement cost totaled \$(2.3) million and \$(2.1) million for the years ended December 31, 2015 and 2014, respectively.

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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):

	Pension		Other Postretirement	
	2015	2014	2015	2014
Plan assets at fair value, beginning of year	\$ 730	\$ 722	\$ 259	\$ 256
Employer contributions	7	7	1	1
Participant contributions	—	—	1	1
Actual return on plan assets	4	52	—	13
Benefits paid	(63)	(51)	(12)	(12)
Plan assets at fair value, end of year	<u>\$ 678</u>	<u>\$ 730</u>	<u>\$ 249</u>	<u>\$ 259</u>

The Respondent's contributions to the pension plan and the other postretirement plan totaled \$0.8 million and \$1.0 million for the years ended December 31, 2015 and 2014, respectively. As of December 31, 2015 and 2014, the fair value of plan assets attributable to the Respondent in the pension plan was \$26.9 million and \$31.1 million, respectively, and the other postretirement plan was \$43.6 million and \$45.7 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):

	Pension		Other Postretirement	
	2015	2014	2015	2014
Benefit obligation, beginning of year	\$ 840	\$ 768	\$ 249	\$ 235
Service cost	12	14	7	6
Interest cost	32	35	9	10
Participant contributions	—	—	1	1
Actuarial (gain) loss	(36)	74	(20)	9
Benefits paid	(63)	(51)	(12)	(12)
Benefit obligation, end of year	<u>\$ 785</u>	<u>\$ 840</u>	<u>\$ 234</u>	<u>\$ 249</u>
Accumulated benefit obligation, end of year	<u>\$ 773</u>	<u>\$ 825</u>		

MEC paid benefits from the plans to the Respondent's participants totaling \$8.0 million and \$6.3 million for the years ended December 31, 2015 and 2014, respectively. As of December 31, 2015 and 2014, the benefit obligation attributable to the Respondent for the pension plan was \$32.0 million and \$33.4 million, respectively, and for the other postretirement plan was \$20.6 million and \$22.5 million, respectively.

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

	Pension		Other Postretirement	
	2015	2014	2015	2014
Plan assets at fair value, end of year	\$ 678	\$ 730	\$ 249	\$ 259
Less - benefit obligation, end of year	785	840	234	249
Funded status	\$ (107)	\$ (110)	\$ 15	\$ 10

As of December 31, 2015, the Respondent recorded in other long-term liabilities its portion of the under funded status of the pension plan and in other assets its portion of the over funded status of the other postretirement plan of \$5.1 million and \$23.0 million, respectively. As of December 31, 2014, the Respondent recorded in other long-term liabilities its portion of the under funded status of the pension plan and in other assets its portion of the over funded status of the other postretirement plan of \$2.3 million and \$23.2 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.

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):

	Pension		Other Postretirement	
	2015	2014	2015	2014
Net loss	\$ 26	\$ 21	\$ 42	\$ 49
Prior service cost (credit)	2	3	(36)	(42)
Total	\$ 28	\$ 24	\$ 6	\$ 7

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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, 2015 and 2014 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) with Affiliates	Total
Pension				
Balance, December 31, 2013	\$ 16	\$ (55)	\$ (2)	\$ (41)
Net loss arising during the year	6	51	9	66
Net amortization	—	(1)	—	(1)
Total	6	50	9	65
Balance, December 31, 2014	22	(5)	7	24
Net loss (gain) arising during the year	2	5	(1)	6
Net amortization	(2)	—	—	(2)
Total	—	5	(1)	4
Balance, December 31, 2015	\$ 22	\$ —	\$ 6	\$ 28

	Regulatory Asset	Regulatory Liability	Receivables (Payables) with Affiliates	Total
Other Postretirement				
Balance, December 31, 2013	\$ 10	\$ —	\$ (16)	\$ (6)
Net loss arising during the year	8	—	2	10
Net amortization	2	—	1	3
Total	10	—	3	13
Balance, December 31, 2014	20	—	(13)	7
Net gain arising during the year	(5)	—	—	(5)
Net amortization	2	—	2	4
Total	(3)	—	2	(1)
Balance, December 31, 2015	\$ 17	\$ —	\$ (11)	\$ 6

The net loss and prior service cost (credit) for MEC and its participating affiliates that will be amortized in 2016 into net periodic benefit cost are estimated to be as follows (in millions):

	Net Loss	Prior Service Cost (Credit)	Total
Pension	\$ 1	\$ 1	\$ 2
Other postretirement	2	(6)	(4)
Total	\$ 3	\$ (5)	\$ (2)

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The net loss and prior service cost amounts expected to be recognized by the Respondent for the year ended December 31, 2016 for the pension plan and the other postretirement plan are an insignificant loss and a credit of \$0.8 million, respectively.

Plan Assumptions

Assumptions used to determine benefit obligations and net periodic benefit cost for MEC and its participating affiliates were as follows:

	Pension		Other Postretirement	
	2015	2014	2015	2014
Benefit obligations as of December 31:				
Discount rate	4.50%	4.00%	4.25%	3.75%
Rate of compensation increase	2.75%	2.75%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	4.00%	4.75%	3.75%	4.50%
Expected return on plans assets (1)	7.25%	7.50%	7.00%	7.25%
Rate of compensation increase	2.75%	3.00%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 5.18% for 2015 and 5.37% for 2014.

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.

	2015	2014
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	7.70%	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	2025	2025

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

	One Percentage-Point	
	Increase	Decrease
Increase (decrease) in:		
Total service and interest cost for the year ended December 31, 2015	\$ 1	\$ —
Other postretirement benefit obligation as of December 31, 2015	3	(3)

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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 2016. 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 generally contribute amounts consistent with its rate regulatory arrangements.

The Respondent's contributions to the pension plan and the other postretirement plan are expected to be \$0.9 million and \$- million, respectively, during 2016.

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 2016 through 2020 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2016	\$ 59	\$ 17
2017	60	19
2018	60	20
2019	60	21
2020	61	21
2021-2025	291	102

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, 2015:

	Pension	Other Postretirement
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 are 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.

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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 the Fair Value Measurements				
	Level 1	Level 2	Level 3	Total	
As of December 31, 2015					
Cash equivalents	\$ —	\$ 16	\$ —	\$ 16	
Debt securities:					
United States government obligations	5	—	—	5	
Corporate obligations	—	57	—	57	
Municipal obligations	—	6	—	6	
Agency, asset and mortgage-backed obligations	—	27	—	27	
Equity securities:					
United States companies	130	—	—	130	
International equity securities	40	—	—	40	
Investment funds (1)	61	289	—	350	
Real estate funds	—	—	47	47	
Total	\$ 236	\$ 395	\$ 47	\$ 678	
As of December 31, 2014					
Cash equivalents	\$ —	\$ 24	\$ —	\$ 24	
Debt securities:					
United States government obligations	8	—	—	8	
Corporate obligations	—	29	—	29	
Municipal obligations	—	4	—	4	
Agency, asset and mortgage-backed obligations	—	33	—	33	
Equity securities:					
United States companies	149	—	—	149	
International equity securities	40	—	—	40	
Investment funds (1)	84	319	—	403	
Real estate funds	—	—	40	40	
Total	\$ 281	\$ 409	\$ 40	\$ 730	

- (1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 72% and 28%, respectively, for 2015 and 68% and 32%, respectively, for 2014. Additionally, these funds are invested in United States and international securities of approximately 73% and 27%, respectively, for 2015 and 74% and 26%, respectively, for 2014.

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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 the Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
<u>As of December 31, 2015</u>				
Cash equivalents	\$ 5	\$ —	\$ —	\$ 5
Debt securities:				
United States government obligations	5	—	—	5
Corporate obligations	—	12	—	12
Municipal obligations	—	39	—	39
Agency, asset and mortgage-backed obligations	—	12	—	12
Equity securities:				
United States companies	120	—	—	120
Investment funds (1)	56	—	—	56
Total	\$ 186	\$ 63	\$ —	\$ 249
<u>As of December 31, 2014</u>				
Cash equivalents	\$ 4	\$ —	\$ —	\$ 4
Debt securities:				
United States government obligations	5	—	—	5
Corporate obligations	—	11	—	11
Municipal obligations	—	40	—	40
Agency, asset and mortgage-backed obligations	—	15	—	15
Equity securities:				
United States companies	128	—	—	128
Investment funds (1)	56	—	—	56
Total	\$ 193	\$ 66	\$ —	\$ 259

- (1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 68% and 32%, respectively, for 2015 and 69% and 31%, respectively, for 2014. Additionally, these funds are invested in United States and international securities of approximately 32% and 68%, respectively, for 2015 and 31% and 69%, respectively, for 2014.

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

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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):

	Real Estate Funds	
	2015	2014
Beginning balance	\$ 40	\$ 31
Actual return on plan assets still held at period end	7	4
Purchases and sales	—	5
Ending balance	\$ 47	\$ 40

The Respondent participates in the MEC sponsored defined contribution plan and contributed \$4.5 million and \$4.3 million for the years ended December 31, 2015 and 2014, respectively.

(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):

	2015	2014
Beginning balance	\$ 31,284	\$ 35,396
Change in estimated costs	(246)	(3,267)
Retirements	(1,218)	(2,160)
Accretion	1,174	1,315
Ending balance	\$ 30,994	\$ 31,284

The Respondent's ARO liability relates to the abandonment of pipeline assets located in offshore waters. The change in estimated costs did not impact earnings in 2015 or 2014.

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(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 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 0.9 Bcf of natural gas through October 2022 to meet these requirements based on an average system requirements factor of 0.9% 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, 2015, the Respondent had entered into swap agreements covering 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, 2015					
Not designated as hedging contracts⁽²⁾:					
Commodity liabilities	\$ —	\$ —	\$ (12,303)	\$ (62,660)	\$ (74,963)
Total	—	—	(12,303)	(62,660)	(74,963)
Total derivatives	—	—	(12,303)	(62,660)	(74,963)
Cash collateral receivable	—	—	480	—	480
Total derivatives - net basis⁽³⁾	\$ —	\$ —	\$ (11,823)	\$ (62,660)	\$ (74,483)
As of December 31, 2014					
Not designated as hedging contracts⁽²⁾:					
Commodity assets	\$ 3,134	\$ —	\$ 801	\$ —	\$ 3,935
Commodity liabilities	(1,350)	—	(11,625)	(59,713)	(72,688)
Total	1,784	—	(10,824)	(59,713)	(68,753)
Designated as cash flow hedging contracts:					
Commodity assets	1,017	—	—	—	1,017
Commodity liabilities	—	—	(195)	—	(195)
Total	1,017	—	(195)	—	822
Total derivatives - net basis⁽³⁾	\$ 2,801	\$ —	\$ (11,019)	\$ (59,713)	\$ (67,931)

- (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, 2015 and 2014, a regulatory asset of \$75.0 million and \$68.8 million, respectively, was recorded related to the net derivative liability of \$74.5 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 is 14 million and 15 million dth of natural gas purchases as of December 31, 2015 and 2014, respectively, and 1 million gallons of crude oil sales as of December 31, 2014. As of December 31, 2015, the Respondent had no derivative contracts related to crude oil sales.

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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):

	2015	2014
Beginning balance	\$ 68,753	\$ 69,338
Changes in fair value recognized in regulatory assets	15,323	6,249
Net gains reclassified to gas operating revenues	3,021	83
Net losses reclassified to operating expenses	(12,134)	(6,917)
Ending balance	\$ 74,963	\$ 68,753

Designated as Hedging Contracts

The following table reconciles the beginning and ending balances of the Respondent's accumulated other comprehensive (income) 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):

	2015	2014
Beginning balance	\$ (822)	\$ 411
Changes in fair value recognized in OCI	(4,607)	(1,360)
Net gains reclassified to gas operating revenues	5,429	127
Ending balance	\$ —	\$ (822)

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, 2015 and 2014, hedge ineffectiveness was insignificant.

Credit Risk

The Respondent is exposed to counterparty credit risk associated with wholesale energy supply and marketing activities with other utilities, energy marketing companies, financial institutions and other market participants. Credit risk may be concentrated to the extent the Respondent's counterparties have similar economic, industry or other characteristics and due to direct or indirect relationships among the counterparties. Before entering into a transaction, the Respondent analyzes the financial condition of each significant wholesale counterparty, 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 further mitigate wholesale counterparty credit risk, the Respondent enters into netting and collateral arrangements that may include margining and cross-product netting agreements and obtain third-party guarantees, letters of credit and cash deposits. If required, the Respondent exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

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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, 2015, 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 \$75.0 million and \$72.9 million as of December 31, 2015 and 2014, respectively, for which the Respondent had posted collateral of \$0.5 million and \$- million, respectively, in the form of cash deposits. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of December 31, 2015 and 2014, the Respondent would have been required to post \$74.5 million and \$67.9 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).
- 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.

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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, 2015					
Assets:					
Money market mutual funds ⁽²⁾	\$ 44,112	\$ —	\$ —	\$ —	\$ 44,112
Investment funds	2,124	—	—	—	2,124
	<u>\$ 46,236</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 46,236</u>
Liabilities - commodity derivatives					
	<u>\$ —</u>	<u>\$ (74,483)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (74,483)</u>
As of December 31, 2014					
Assets:					
Commodity derivatives	\$ —	\$ 4,952	\$ —	\$ (3,363)	\$ 1,589
Money market mutual funds ⁽²⁾	69,846	—	—	—	69,846
	<u>\$ 69,846</u>	<u>\$ 4,952</u>	<u>\$ —</u>	<u>\$ (3,363)</u>	<u>\$ 71,435</u>
Liabilities - commodity derivatives					
	<u>\$ —</u>	<u>\$ (72,883)</u>	<u>\$ —</u>	<u>\$ 3,363</u>	<u>\$ (69,520)</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 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. Investment funds are accounted for as trading securities and are stated at fair value. Trading securities are carried at fair value with realized and unrealized gains and losses recognized in earnings. 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):

	2015		2014	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 799,461	\$ 825,990	\$ 899,435	\$ 979,900

(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 65% of its system-wide transportation and storage revenue in 2015.

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	
	2015	2014	2015	2014
Xcel Energy, Inc.(1)	14 %	14 %	13 %	14 %
CenterPoint Energy Resources Corporation(2)	11	11	16	16
MEC	10	10	12	10

(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 \$4.8 million and \$14.7 million as of December 31, 2015 and 2014, respectively. Included in these amounts were balances owed of \$2.4 million and \$11.6 million as of December 31, 2015 and 2014, respectively, which were related to the Respondent's deferred delivery services.

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As a general policy, collateral is not required for receivables from creditworthy customers. Customers' financial condition 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, 2015 and 2014, the Respondent has reflected on the Balance Sheets escrow funds of \$2.1 million and \$1.9 million, respectively, in special deposits and \$12.4 million and \$13.3 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 was 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 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. The federal district court established a three-person compensation commission in September 2012, to determine the value of the interests to be taken. 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 panel issued a report in August 2014, recommending a total award of \$7.3 million. The federal district court issued a decision in February 2015, adopting the condemnation panel's recommendations. The Respondent filed its appeal of the final condemnation order to the Tenth Circuit Court of Appeals in November 2015. All of the defendants have cross-appealed. The Respondent filed its initial brief in February 2016. The defendant's briefs are due March 28, 2016. The Company's response is due April 27, 2016.
- 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 nuisance, conversion 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. The conversion and unjust enrichment claims have been dismissed, but the nuisance claim remains. Discovery has been stayed pending the conclusion of the condemnation action discussed above. The Respondent's motion to lift the stay was denied in February 2016. The court requested briefs on whether questions regarding the Respondent's nuisance claim should be certified to the Kansas Supreme Court. The briefs are due April 4, 2016 and response briefs are due April 18, 2016.

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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 August 2014, the Pratt County State District Court granted the producers' motion for summary judgment, finding the Respondent did not have a viable conversion claim related to the gas produced after June 2, 2010. The Respondent filed a motion to modify the summary judgment ruling which was heard in October 2014. In June 2015, the court indicated an order would be entered denying the Respondent's motion, but no order has been issued. The proceeds from June 2010 through February 2011 when the wells were shut-in will continue to be held in suspense pending appeal with the Kansas Supreme Court. The Respondent has valued these amounts at approximately \$4.7 million.

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. As of December 31, 2015, the Respondent had firm construction commitments of \$5.0 million, primarily related to branch line and compressor replacements. 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, 2015 were \$1.6 million, \$1.6 million, \$1.4 million, \$1.1 million and \$1.0 million for the years 2016 through 2020, respectively, and \$4.9 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 \$3.8 million for each of the years ended December 31, 2015 and 2014, 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 BHE and its subsidiaries. The following transactions with BHE 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 \$60.7 million and \$60.8 million for the years ended December 31, 2015 and 2014, 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 \$5.3 million and \$6.0 million for the years ended December 31, 2015 and 2014, respectively. MEC also provided electricity and other services to the Respondent of \$0.7 million and \$1.6 million for the years ended December 31, 2015 and 2014, respectively. The Respondent reimbursed MEC \$61.3 million and \$60.0 million for the years ended December 31, 2015 and 2014, respectively, for payroll, healthcare benefits and other benefit payments that MEC processed on behalf of the Respondent.

BHE provides certain administrative and management services, including executive, financial, legal and tax, to the Respondent. Expenses incurred by BHE and billed to the Respondent are based on the individual services and expense items provided and were \$2.4 million and \$1.9 million for the years ended December 31, 2015 and 2014, respectively. Income tax transactions with BHE resulted in net receipts of \$31.0 million and net payments of \$26.9 million for the years ended December 31, 2015 and 2014, respectively.

As of December 31, 2015 and 2014, the Respondent had accounts payable to affiliates of \$1.0 million and \$0.8 million, respectively. The Respondent also had accounts receivable from affiliates of \$49.7 million and \$37.2 million as of December 31, 2015 and 2014, 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 BHE. The Respondent billed Kern River \$1.4 million and \$1.3 million for the years ended December 31, 2015 and 2014, respectively, for these services.

The Respondent possesses demand promissory notes from BHE. The balance of the demand promissory notes as of December 31, 2015 and 2014 was \$155.0 million and \$175.0 million, respectively. The notes contain variable interest rates based on 30-day LIBOR plus a fixed spread per annum. Interest income of \$1.1 million was recorded for each of the years ended December 31, 2015 and 2014.

(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 \$1.6 million and \$6.9 million of miscellaneous nonoperating income for the years ended December 31, 2015 and 2014, respectively.

(15) Subsequent Events

In January and February 2016, the Respondent distributed dividends on common stock of \$40.0 million and \$45.0 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	3,621,586,246		
3	Plant in Service (Classified)			
4	Property Under Capital Leases			
5	Plant Purchased or Sold	216,784,211		
6	Completed Construction not Classified			
7	Experimental Plant Unclassified	3,838,370,457		
8	TOTAL Utility Plant (Total of lines 3 thru 7)			
9	Leased to Others	103,181		
10	Held for Future Use	52,872,790		
11	Construction Work in Progress			
12	Acquisition Adjustments	3,891,346,428		
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,284,588,325		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,606,758,103		
15	Net Utility Plant (Total of lines 13 and 14)			
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:	1,182,766,653		
18	Depreciation			
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	7,796,544		
20	Amortization of Underground Storage Land and Land Rights	93,921,947		
21	Amortization of Other Utility Plant	1,284,485,144		
22	TOTAL In Service (Total of lines 18 thru 21)			
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	103,181		
28	Depreciation			
29	Amortization	103,181		
30	TOTAL Held for Future Use (Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment	1,284,588,325		
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)			

Name of Respondent Northern Natural Gas Company	This Report Is:		Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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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		3,621,586,246		
3				
4				
5		216,784,211		
6				
7		3,838,370,457		
8				
9		103,181		
10		52,872,790		
11				
12		3,891,346,428		
13		1,284,588,325		
14		2,606,758,103		
15				
16				
17		1,182,766,653		
18				
19		7,796,544		
20		93,921,947		
21		1,284,485,144		
22				
23				
24				
25				
26				
27		103,181		
28				
29		103,181		
30				
31				
32		1,284,588,325		
33				

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

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. 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.

3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.

4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. 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	4,841,691	
2	301 Organization		
3	302 Franchises and Consents	127,085,635	8,491,624
4	303 Miscellaneous Intangible Plant	131,927,326	8,491,624
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)		
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		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment	1,528,820	55,605
19	332 Field Lines		
20	333 Field Compressor Station Equipment	16,922	
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs	5,096,689	(12,398)
26	339 Asset Retirement Costs for Natural Gas Production and	6,642,431	43,207
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
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				4,841,691
2				
3				135,577,259
4				140,418,950
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				1,528,820
19	55,605			
20				16,922
21				
22				
23				
24				
25				5,084,291
26				6,630,033
27	55,605			
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)	6,642,431	43,207		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and				
40	Manufactured Gas Production Plant (Submit Supplementary	6,642,431	43,207		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)				
42	NATURAL GAS STORAGE AND PROCESSING PLANT				
43	Underground Storage Plant	933,266	1,077,675		
44	350.1 Land	3,384,345	(1,086,347)		
45	350.2 Rights-of-Way	23,059,013	543,824		
46	351 Structures and Improvements	101,148,427	2,337,391		
47	352 Wells	20,205,728			
48	352.1 Storage Leaseholds and Rights	19,249,118	(94,255)		
49	352.2 Reservoirs	19,797,078			
50	352.3 Non-recoverable Natural Gas	59,533,706	3,170,982		
51	353 Lines	83,759,127	1,734,543		
52	354 Compressor Station Equipment	11,441,552	1,638,127		
53	355 Other Equipment	50,557,891	1,136,986		
54	356 Purification Equipment	3,088,392	325,627		
55	357 Other Equipment				
56	358 Asset Retirement Costs for Underground Storage Plant	396,157,643	10,784,553		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru				
58	Other Storage Plant	639,698			
59	360 Land and Land Rights	5,766,699	133,513		
60	361 Structures and Improvements	20,174,119			
61	362 Gas Holders	7,131,984	2,923,373		
62	363 Purification Equipment	7,162,121	84,383		
63	363.1 Liquefaction Equipment	2,557,359	12,170,430		
64	363.2 Vaporizing Equipment	36,687,038	619,484		
65	363.3 Compressor Equipment	2,340,470	5,711		
66	363.4 Measuring and Regulating Equipment	199,720	(10,189)		
67	363.5 Other Equipment				
68	363.6 Asset Retirement Costs for Other Storage Plant	82,659,208	15,926,705		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)				
70	Base Load Liquefied Natural Gas Terminating and Processing Plant				
71	364.1 Land and Land Rights				
72	364.2 Structures and Improvements	5,810,270	(47,493)		
73	364.3 LNG Processing Terminal Equipment	1,599,353	20,090		
74	364.4 LNG Transportation Equipment		67,378		
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	7,409,623	39,975		
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				6,630,033	
39	55,605				
40				6,630,033	
41	55,605				
42					
43				2,010,941	
44			64,238	2,362,236	
45			4,718,785	28,291,849	
46	29,773		10,161,986	113,612,515	
47	35,289		267,830	20,473,558	
48			2,188,744	21,343,607	
49			6,110,395	25,907,473	
50			7,150,844	69,637,427	
51	218,105		909,843	86,152,210	
52	251,303		2,818,899	15,537,142	
53	361,436		5,544,125	56,986,016	
54	252,986		607,217	4,020,397	
55	839				
56			40,542,906	446,335,371	
57	1,149,731				
58				639,698	
59				5,897,693	
60	2,519			20,121,837	
61	52,282		53,614	9,358,786	
62	750,185			7,244,431	
63	2,073			13,542,898	
64	1,184,891			37,035,657	
65	270,865			2,346,181	
66				189,531	
67					
68			53,614	96,376,712	
69	2,262,815				
70					
71					
72				5,762,777	
73				1,619,443	
74				67,378	
75					
76					
77					
78					
79				7,449,598	
80					

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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)		
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	486,226,474	26,751,233		
82	TRANSMISSION PLAN				
83	365.1 Land and Land Rights	2,393,165	207,000		
84	365.2 Rights-of-Way	78,585,728	33,720		
85	366 Structures and Improvements	85,918,922	6,078,008		
86	367 Mains	1,804,494,613	73,349,067		
87	368 Compressor Station Equipment	651,612,053	57,497,611		
88	369 Measuring and Regulating Station Equipment	264,907,672	13,854,823		
89	370 Communication Equipment	960,923	44,259		
90	371 Other Equipment	2,459,020			
91	372 Asset Retirement Costs for Transmission Plant	18,503,096	(232,876)		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	2,909,835,192	150,831,612		
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	1,948,874			
112	390 Structures and Improvements	21,303,656	2,488		
113	391 Office Furniture and Equipment	21,966,661	1,532,572		
114	392 Transportation Equipment	16,498,159	2,224,333		
115	393 Stores Equipment				
116	394 Tools, Shop, and Garage Equipment	22,655,090	3,076,523		
117	395 Laboratory Equipment	621,450	30,498		
118	396 Power Operated Equipment	6,474,830	881,173		
119	397 Communication Equipment	4,038,207	46,586		
120	398 Miscellaneous Equipment	73,163			
121	Subtotal (Enter Total of lines 111 thru 120)	95,580,090	7,794,173		
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)	95,580,090	7,794,173		
125	TOTAL (Accounts 101 and 106)	3,630,211,513	193,911,849		
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)	3,630,211,513	193,911,849		

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 2015/Q4
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	3,412,546		40,596,520	550,161,681	
82					
83			79,180	2,679,345	
84	(564,153)		(2,322)	79,181,279	
85	434,580		559,140	92,121,490	
86	(1,189,767)		2,363,795	1,881,397,242	
87	17,618,086		2,763,505	694,255,083	
88	2,910,916		3,761,236	279,612,815	
89	45,758			959,424	
90	7,614		(179,811)	2,271,595	
91	677,846			17,592,374	
92	19,940,880		9,344,723	3,050,070,647	
93					
94					
95					
96					
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101					
102					
103					
104					
105					
106					
107					
108					
109					
110				1,948,874	
111			(2,911)	21,136,450	
112	166,783			15,030,649	
113	8,468,584			16,876,053	
114	1,846,439				
115			2,431	23,949,637	
116	1,784,407		(32,929)	619,019	
117			30,498	7,386,501	
118				4,084,793	
119				57,170	
120	15,993		(2,911)	91,089,146	
121	12,282,206				
122					
123			(2,911)	91,089,146	
124	12,282,206		49,938,332	3,838,370,457	
125	35,691,237				
126					
127					
128			49,938,332	3,838,370,457	
129	35,691,237				

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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 2015/Q4
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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			2,520
2				
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45	Total			2,520

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>2015/Q4</u>
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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 property held for future			103,181
2	use 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 2015/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	Gaines County Crossover Compressor	606,335	37,421,670
2	Kermit Compressor	20,919,628	2,802,175
3	Beatrice Compressor Unit 28	6,201,719	15,513,664
4	M860B Class 3 Replacement	6,330,485	140,671
5	Throughput Management System Nominations Segment 2	1,710,973	3,518,091
6	M770C Sunray to Beaver Replacement	954,656	2,436,245
7	Wrenshall Mole Sieve	426,327	2,083,553
8	Wrenshall Cold Box Separator	108,908	2,242,179
9	Garner Power Transformers	257,395	1,655,404
10	NOPR FERC Gas Electric Order 809	1,490,729	383,755
11	Palmyra Units 26 and 29 Automation	7,481	1,774,112
12	Cunningham ELevated Well Run	20,649	1,720,545
13	Kipping #12 Withdrawal/Injection Well Down Hole	56,345	1,640,184
14	Davis #13 Withdrawal/Injection Well Down Hole	95,796	1,433,377
15	Oasis Waha Interconnect Meter	856,170	546,361
16	Mullinville Power System	55,810	1,291,836
17	Cunningham Well Lot 25-31 Separator	1,158,326	73,227
18	Kipping #12 Withdrawal/Injection Well Surface Facility	20,492	1,195,067
19	Davis #13 Withdrawal/Injection Well Surface Facility	13,849	1,123,056
20	Targa Meter Station	673,440	436,552
21	Oasis Waha Lateral	519,979	553,749
22	Capacity Analysis System 2 Enhancements	341,730	713,621
23	Cunningham Injection Pig Pen Liquid Handling	1,029,582	13,327
24	Various Projects under \$1,000,000	9,015,986	18,662,856
25			
26			
27			
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45	Total	52,872,790	99,375,277

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 2015/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	53,213,690
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Total				53,213,690

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 2015/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	9,573,139	11,158,425	515,151	237,898	1,311,656	804,320	11,402,404
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	9,573,139	11,158,425	515,151	237,898	1,311,656	804,320	11,402,404

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			2015/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			2015/Q4
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 2015/Q4
General Description of Construction Overhead Procedure (continued)					
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>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.</p> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>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.</p>					
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 800,000,000	36.20	d	4.96
	(4) Preferred Stock	P		p	
	(5) Common Equity	C 1,410,039,142	63.80	c	12.00
	(6) Total Capitalization		100.00		
	(7) Average Construction Work In Progress Balance	W 56,281,187			
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$			1.80		
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$			7.66		
4. Weighted Average Rate Actually Used for the Year:					
a. Rate for Borrowed Funds -			2.00		
b. Rate for Other Funds -			7.16		

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,161,148,499	1,135,219,503	25,928,996	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	62,321,312	62,321,312		
4	(403.1) Depreciation Expense for Asset Retirement Costs	1,354,335	1,354,335		
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):	34,773	34,773		
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	63,710,420	63,710,420		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(35,634,868)	(35,577,544)	(57,324)	
13	Cost of Removal	(9,811,327)	(9,811,327)		
14	Salvage (Credit)	(3,772,214)	(3,772,214)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(41,673,981)	(41,616,657)	(57,324)	
16	Other Debit or Credit Items (Describe) (footnote details):	362,742	26,131,233	(25,768,491)	
17					
18	Book Cost of Asset Retirement Costs	(677,846)	(677,846)		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,182,869,834	1,182,766,653	103,181	
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas	(7,394,911)	(7,394,911)		
23	Products Extraction-Natural Gas				
24	Underground Gas Storage	147,190,473	147,190,473		
25	Other Storage Plant	44,889,958	44,889,958		
26	Base Load LNG Terminaling and Processing Plant	746,557	746,557		
27	Transmission	958,703,404	958,600,223	103,181	
28	Distribution				
29	General	38,734,353	38,734,353		
30	TOTAL (Total of lines 21 thru 29)	1,182,869,834	1,182,766,653	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 <u>2015/Q4</u>
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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

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.
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.
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).

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		9,544,952				79,185,880
2	Gas Delivered to Storage				80,320,200				80,320,200
3	Gas Withdrawn from				74,771,120				74,771,120
4	Other Debits and Credits				(7,683,950)				(7,683,950)
5	Balance at End of Year	28,429,396	41,211,532		7,410,082				77,051,010
6	Dth	37,219,100	14,000,000		3,126,607				54,345,707
7	Amount Per Dth	0.7638	2.9437		2.3700				1.4178

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 2015/Q4
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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		58,611,862	489,804,578
4				
5	Total Account 136		58,611,862	489,804,578
6				
7				
8				
9				
10	Account 145 - Notes Receivable - Associated Companies			
11	Promissory notes issued by Berkshire Hathaway Energy Company payable on demand		175,000,000	50,000,000
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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 2015/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	514,804,000		33,612,440	4,779	
4					
5	514,804,000		33,612,440		
6					
7					
8					
9					
10					
11	70,000,000		155,000,000	1,070,267	
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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	1,578,924
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	2,658,790
6	TOTAL	4,237,714

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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	1,194,267	136,732	928	600,117		730,882
2							
3	Asset retirement obligation	26,087,491	2,528,502		1,218,359		27,397,634
4							
5	Deferred FERC annual charge	1,042,820	1,425,668	928	1,399,237		1,069,251
6							
7	Deferred income taxes for AFUDC equity	18,735,117	2,083,007	421	341,323		20,476,801
8							
9	Smartpigging/hydrostatic testing	29,768,648	7,500,000	833,863	8,077,067		29,191,581
10							
11	Unrealized loss on derivatives, net	68,753,444	15,773,320	438,803	9,563,864		74,962,900
12							
13	Interest rate lock	288,284		428	39,840		248,444
14							
15	Defined benefit pension plan	2,278,551	5,097,543		2,278,551		5,097,543
16							
17	Fuel, unaccounted for, and other trackers		2,943,376	813,855	2,897,228		46,148
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40	Total	148,148,622	37,488,148		26,415,586	0	159,221,184

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Miscellaneous Deferred Debits (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Payroll/investment credits (Nebraska					
2	Legislative Bill 775)	3,715,407	500,000	143	1,276,250	2,939,157
3						
4	Advance payments	919,961	84,013	165	209,545	794,429
5						
6	Unbilled contribution in aid					
7	of construction	65,962		174	65,962	
8						
9	Minor items less than \$250,000	542,316			542,316	
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39	Miscellaneous Work in Progress					
40	Total	5,243,646	584,013		2,094,073	3,733,586

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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	97,951,679	39,850,443	39,672,253
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	97,951,679	39,850,443	39,672,253
6	Other (Specify) (footnote details)	56,553,737		
7	TOTAL Account 190 (Total of lines 5 thru 6)	154,505,416	39,850,443	39,672,253
8	Classification of TOTAL			
9	Federal Income Tax	123,527,886	32,338,835	31,435,500
10	State Income Tax	30,977,530	7,511,608	8,236,753
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>2015/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
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	End of Year
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)
1							
2							
3	65,549	11,488	219	877,643	219	1,204,150	98,045,935
4							
5	65,549	11,488		877,643		1,204,150	98,045,935
6	29,407,323	2,261,521					29,407,935
7	29,472,872	2,273,009		877,643		1,204,150	127,453,870
8							
9	23,988,650	1,732,554		709,979		977,074	100,635,550
10	5,484,222	540,455		167,664		227,076	26,818,320
11							

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Capital Stock (Accounts 201 and 204)

1. 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.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. 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	1.00	
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)
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2	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

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			2015/Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

The Respondent repaid at maturity the \$100.0 million 5.125% senior notes due May 1, 2015.

Securities Retired:

\$100,000,000 5.125% Senior Notes due 5/1/2015

Entry:

131 Cash		100,000,000
224 Other Long-Term Debt	100,000,000	

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Long-Term Debt (Accounts 221, 222, 223, and 224)					
<p>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.</p> <p>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.</p> <p>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.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>					
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	Account 221				
2	5.80% Senior Bonds due 02/15/2037	02/12/2007	02/15/2037	150,000,000	
3	4.10% Senior Bonds due 09/15/2042	08/27/2012	09/15/2042	250,000,000	
4	Subtotal			400,000,000	
5					
6					
7	Account 224				
8	5.125% Senior Notes due 05/01/2015	04/14/2005	05/01/2015		
9	5.75% Senior Notes due 07/15/2018	07/15/2008	07/15/2018	200,000,000	
10	4.25% Senior Notes due 06/01/2021	04/20/2011	06/01/2021	200,000,000	
11	Subtotal			400,000,000	
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40	TOTAL			800,000,000	

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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	5.800	8,700,000			
3	4.100	10,250,000			
4		18,950,000			
5					
6					
7					
8	5.125	1,708,334			
9	5.750	11,500,000			
10	4.250	8,500,000			
11		21,708,334			
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40		40,658,334			

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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 05/01/2015	100,000,000	884,929	04/14/2005	05/01/2015
3	5.75% Senior Notes due 07/15/2018	200,000,000	1,794,586	07/15/2008	07/15/2018
4	4.25% Senior Notes due 06/01/2021	200,000,000	1,604,642	04/20/2011	06/01/2021
5	5.80% Senior Bonds due 02/15/2037	150,000,000	1,012,926	02/12/2007	02/15/2037
6	4.10% Senior Bonds due 09/15/2042	250,000,000	2,202,472	08/27/2012	09/15/2042
7	Total 181	900,000,000	7,499,555		
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	36,832		36,832	
3	756,838		198,255	558,583
4	1,097,184		151,898	945,286
5	887,392		20,399	866,993
6	2,107,789		41,665	2,066,124
7	4,886,035		449,049	4,436,986
8				
9				
10	5,618		5,618	
11	19,400		5,082	14,318
12	30,085		4,165	25,920
13	93,302		2,145	91,157
14	416,224		8,229	407,995
15	564,629		25,239	539,390
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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)	160,453,177
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in aid of construction	7,125,044
6	State taxes	10,279,580
7	Other	3,675,919
8	TOTAL	21,080,543
9	Deductions Recorded on Books Not Deducted for Return	
10	Deferred income tax expense	151,479,367
11	Book depreciation	62,321,312
12	Other	11,403,301
13	TOTAL	225,203,980
14	Income Recorded on Books Not Included in Return	
15	Current federal income tax expense	35,838,289
16	Current state income tax expense	9,793,371
17	Other	4,102,433
18	TOTAL	49,734,093
19	Deductions on Return Not Charged Against Book Income	
20	Federal tax depreciation	198,153,664
21	Federal 481(a) adjustment (Repairs deduction prior years)	100,717,965
22	Repairs deduction (current year)	64,932,874
23	Tax goodwill	68,385,978
24	Regulatory assets/liabilities	13,476,425
25	Other	10,341,814
26	TOTAL	456,008,720
27	Federal Tax Net Income	(99,005,113)
28	Show Computation of Tax:	
29	Federal taxable income	(99,005,113)
30	Federal statutory rate	35
31	Federal income tax	(34,651,790)
32	Prior year adjustments	(1,186,499)
33	Federal income tax accrual	(35,838,289)
34		
35		

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 2015/Q4
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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.

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 2015		
4	Illinois 2014	5,254	
5	Iowa 2015		
6	Iowa 2014	13,251,928	
7	Iowa 2013	6,307,893	
8	Kansas 2015		
9	Kansas 2014	6,777,553	
10	Louisiana 2015		
11	Louisiana 2014	3	
12	Michigan 2015		
13	Michigan 2014	195,781	
14	Minnesota 2015		
15	Minnesota 2014	15,457,300	
16	Minnesota 2013	754	
17	Nebraska 2015		
18	Nebraska 2014	1,812,999	
19	New Mexico 2015		
20	New Mexico 2014	18,087	
21	North Dakota 2015		
22	North Dakota 2014	501	
23	Oklahoma 2015		
24	Oklahoma 2014	230,764	
25	South Dakota 2015		
26	South Dakota 2014	409,200	
27	Texas 2015		
28	Texas 2014	528,894	
29	Wisconsin 2015		
30	Wisconsin 2014	(15)	
31			
32			
33			
34	Subtotal Real and Personal Property Tax	44,996,896	
35			
36			
37	Federal Income Tax		
38	Other		
39	FICA	204,226	

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 2015/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.

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	5,351			5,351	
4	59	5,313			
5	13,784,999	16		13,784,983	
6	(230,384)	6,510,889		6,510,655	
7	30	6,307,923			
8	14,095,001	7,046,813		7,048,188	
9		6,777,553			
10	1,087	1,086		1	
11	(3)				
12	748,000	446,853		301,147	
13	32,206	227,987			
14	17,516,999	578		17,516,421	
15	(744,772)	14,708,846		3,682	
16	(754)				
17	2,109,001			2,109,001	
18	(100,306)	1,712,693			
19	36,606	18,303		18,303	
20	(2)	18,085			
21	477			477	
22	(61)	440			
23	542,340	271,169		271,171	
24	3	230,767			
25	394,999			394,999	
26	(25,674)	383,526			
27	1,154,999	412,989		742,010	
28	6,022	534,916			
29	1,325,939	1,325,939			
30	15				
31					
32					
33					
34	50,652,177	46,942,684		48,706,389	
35					
36					
37	(35,838,289)	(30,326,141)	5,512,148		
38					
39	5,735,740	5,669,792		270,174	

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 2015/Q4
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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		5,351		
4		59		
5		13,784,999		
6		(230,384)		
7		30		
8		14,095,001		
9				
10		1,087		
11		(3)		
12		748,000		
13		32,206		
14		17,516,999		
15		(744,772)		
16		(754)		
17		2,109,001		
18		(100,306)		
19		36,606		
20		(2)		
21		477		
22		(61)		
23		542,340		
24		3		
25		394,999		
26		(25,674)		
27		1,154,999		
28		6,022		
29		1,325,939		
30		15		
31				
32				
33				
34		50,652,177		
35				
36				
37		(15,723,536)		(20,114,753)
38				
39		4,975,496		

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 2015/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					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39				760,244	

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 2015/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	1,336	
2			
3	Subtotal Federal Tax	205,562	
4			
5	State Income Tax		
6			
7	Illinois		
8	Iowa		
9	Kansas		
10	Michigan		
11	Minnesota		
12	Nebraska		
13	New Mexico		
14	North Dakota		
15	Oklahoma		
16	Texas		
17	Wisconsin		
18	Other		
19			
20	Subtotal State Income Tax		
21			
22	State Unemployment Tax (SUTA)		
23			
24	Illinois		
25	Iowa		
26	Kansas	27	
27	Michigan	18	
28	Minnesota	170	
29	Nebraska	313	
30	New Mexico		
31	Oklahoma	16	
32	South Dakota		
33	Texas	198	
34	Wisconsin	388	
35			
36	Subtotal State Unemployment Tax	1,130	
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 2015/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.	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	37,784	38,380		740	
2					
3	(30,064,765)	(24,617,969)	5,512,148	270,914	
4					
5					
6					
7	(28,960)		28,960		
8	(2,667,607)	839,662	3,507,269		
9	(2,375,467)	(428,000)	1,947,467		
10	(19,723)	16,540	36,263		
11	(1,777,364)	(272,834)	1,504,530		
12	(1,974,451)	(572,000)	1,402,451		
13	(45,404)	(14,973)	30,431		
14	(4,131)	13	4,144		
15	(488,744)	(164,630)	324,114		
16	57,577	67,822	10,245		
17	(469,097)	(93,975)	375,122		
18					
19					
20	(9,793,371)	(622,375)	9,170,996		
21					
22					
23					
24					
25					
26	1,005	1,012		20	
27	1,365	1,383			
28	12,024	12,042		152	
29	19,587	19,540		360	
30					
31	385	386		15	
32	631	540		91	
33	3,584	3,782			
34	3,024	3,412			
35					
36	41,605	42,097		638	
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 2015/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		33,680			
2					
3		(10,714,360)		(20,114,753)	
4					
5					
6					
7		(15,749)		(13,211)	
8		(1,450,717)		(1,216,890)	
9		(1,291,843)		(1,083,624)	
10		(10,726)		(8,997)	
11		(966,578)		(810,786)	
12		(1,073,760)		(900,691)	
13		(24,692)		(20,712)	
14		(2,247)		(1,884)	
15		(265,792)		(222,952)	
16		31,312		26,265	
17		(255,108)		(213,989)	
18					
19					
20		(5,325,900)		(4,467,471)	
21					
22					
23					
24					
25					
26		888			
27		1,214			
28		10,567			
29		17,146			
30					
31		339			
32		474			
33		3,319			
34		2,995			
35					
36		36,942			
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 2015/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				4,104	
2					
3				764,348	
4					
5					
6					
7					7.75
8					12.00
9					7.00
10					6.00
11					9.80
12					7.81
13					6.90
14					
15					6.00
16					
17					7.90
18					
19					
20					
21					
22					
23					
24					
25					
26				117	
27				151	
28				1,457	
29				2,441	
30					
31				46	
32				157	
33				265	
34				29	
35					
36				4,663	
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>2015/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	(8)			
8	Iowa	381,048			
9	Kansas	95,221			
10	Louisiana				
11	Michigan	1,752			
12	Minnesota	173,336			
13	Nebraska	136,093			
14	New Mexico				
15	North Dakota				
16	Oklahoma	21,327			
17	South Dakota	(3,149)			
18	Texas	58,715			
19	Wisconsin	9,782			
20					
21	Subtotal Use Tax	874,117			
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		46,077,705			

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>2015/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	8				
8	315,763	459,650		237,161	
9	304,270	360,217		39,274	
10					
11	5,031	6,511		272	
12	1,374,498	1,448,910		98,924	
13	366,366	463,156		39,303	
14	322	273		49	
15					
16	89,172	104,489		6,010	
17	28,366	21,033		4,184	
18	268,983	276,470		51,228	
19	16,402	15,774		10,410	
20					
21	2,769,181	3,156,483		486,815	
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	13,624,927	24,921,020	14,683,144	49,464,756	

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>2015/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)

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		410,128		
13				
14				
15				
16				
17				
18				
19				
20				
21		410,128		
22				
23				
24				
25				
26		20,100		
27				
28		20,100		
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL		35,079,087		(24,582,224)

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 2015/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				8	
8				315,763	
9				304,270	
10					
11				5,031	
12				964,370	
13				366,366	
14				322	
15					
16				89,172	
17				28,366	
18				268,983	
19				16,402	
20					
21				2,359,053	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL				3,128,064	

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 2015/Q4
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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	Accrued vacation and other employee benefits	8,754,294
2	Transportation and exchange gas payable	3,668,675
3	Contract retainage	2,843,279
4	Accrued Department of Transportation safety user fees	1,267,992
5	Minor items	211,953
6		
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	16,746,193

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 2015/Q4
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Other Deferred Credits (Account 253)

- Report below the details called for concerning other deferred credits.
- For any deferred credit being amortized, show the period of amortization.
- 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	Other	159,477	131	159,477		
2						
3						
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44						
45	Total	159,477		159,477	0	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 2015/Q4
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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	673,267,239	164,305,361	45,094,712
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	673,267,239	164,305,361	45,094,712
6	Other (Specify) (footnote details)	980,920	9,414	
7	TOTAL Account 282 (Enter Total of lines 5 thr	674,248,159	164,314,775	45,094,712
8	Classification of TOTAL			
9	Federal Income Tax	567,555,901	131,755,080	36,295,797
10	State Income Tax	106,692,258	32,559,695	8,798,915
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>2015/Q4</u>
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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	2,238,448	1,522,140					793,194,196
4							
5	2,238,448	1,522,140					793,194,196
6							990,334
7	2,238,448	1,522,140					794,184,530
8							
9	1,816,744	1,230,778					663,601,150
10	421,704	291,362					130,583,380
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 2015/Q4
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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	68,821,481	15,730,983	11,565,254
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	68,821,481	15,730,983	11,565,254
6	Other (Specify) (footnote details)			
7	TOTAL Account 283 (Total of lines 5 thru 6)	68,821,481	15,730,983	11,565,254
8	Classification of TOTAL			
9	Federal Income Tax	56,298,456	12,764,082	9,356,364
10	State Income Tax	12,523,025	2,966,901	2,208,890
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>2015/Q4</u>
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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	66	852					72,986,424
4							
5	66	852					72,986,424
6							
7	66	852					72,986,424
8							
9	50	694					59,705,530
10	16	158					13,280,894
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 2015/Q4	
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	2,554,102	131	2,461,412		831,812	924,502
2							
3	Interest rate lock	73,388	428	73,388			
4							
5	Employee benefits	23,241,544	128	23,241,544		23,005,741	23,005,741
6							
7	Encroachment revaluation	2,282,077	182.3	2,724,112		1,638,490	1,196,455
8							
9	Carlton resolution credits	948,507	131	3,183,253		3,137,650	902,904
10							
11	Fuel, unaccounted for, and other trackers	5,246,852	182.3	15,778,094		19,010,464	8,479,222
12							
13							
14							
15							
16							
17							
18							
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44							
45	Total	34,346,470		47,461,803	0	47,624,157	34,508,824

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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 2015/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)	13,333			1,865,708	1,865,708
2	Transportation of Gas for Others (489.2 and 489.3)					
3	CS-1					
4	TF	31,489,941		43,760	9,408,466	9,452,226
5	TFX	51,188,343		72,717	18,806,426	18,879,143
6	GS-T					
7	TI	3,247,480		4,175	267,970	272,145
8	SMS	1,719,114			853,867	853,867
9	Less: CS-1 units					
10	Less: SMS units in other rates schedules	-1,719,114				
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 2015/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers
3. 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.
4. 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.
5. 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	51,209			445,545	445,545	99,985			848,020	848,020
2										
3										
4	27,739,855		39,512	24,986,045	25,025,557	34,700,784		48,869	25,041,742	25,090,611
5	50,839,764		71,745	43,784,266	43,856,011	68,523,516		94,215	43,084,689	43,178,904
6									1,000	1,000
7	2,363,402		3,338	265,070	268,408	2,974,607		4,644	456,200	460,844
8	2,029,949			869,542	869,542	2,591,552			881,451	881,451
9										
10	-2,029,949					-2,591,552				
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 2015/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						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	85,925,764		120,652	29,336,729	29,457,381
64	Storage (489.4)					
65	FDD-1	135,985			6,829,663	6,829,663
66	IDD-1	1,008,464			135,797	135,797
67	PDD-1				1,070,422	1,070,422
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage	1,144,449			8,035,882	8,035,882
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)	2,749			18,572	18,572
97	Rents (493-494)				4,732	4,732
98	Other Gas Revenues (495)				248,813	248,813
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues	2,749			272,117	272,117
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	87,086,295		120,652	39,510,436	39,631,088

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 2015/Q4
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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)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	80,943,021		114,595	69,904,923	70,019,518	106,198,907		147,728	69,465,082	69,612,810
64										
65	321,381			2,101,025	2,101,025	5,225,445			2,143,946	2,143,946
66	901,902			178,336	178,336	1,243,452			172,980	172,980
67				1,431,048	1,431,048	425,000			1,744,590	1,744,590
68										
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84										
85										
86										
87										
88										
89										
90	1,223,283			3,710,409	3,710,409	6,893,897			4,061,516	4,061,516
91										
92										
93										
94										
95										
96	1,241			17,467	17,467	-372			(3,370)	(3,370)
97				4,732	4,732				5,333	5,333
98				41,054	41,054				142,124	142,124
99										
100	1,241			63,253	63,253	-372			144,087	144,087
101	82,218,754		114,595	74,124,130	74,238,725	113,192,417		147,728	74,518,705	74,666,433

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 2015/Q4
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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 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	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			1,473,867	1,287,801
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:			1,473,867	1,287,801
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			1,473,867	1,287,801

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 2015/Q4
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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	5,981,126	8,800,888	5,981,126	8,800,888	838,656	1,464,741
3						
4	28,486,108	93,499,503	28,486,108	93,499,503	9,497,387	15,480,451
5						
6						
7						
8						
9		6,494		6,494		663,637
10	556,495,012	556,331,417	557,968,879	557,619,218	1,051,617,439	1,025,464,658
11						
12	61,771,213	60,943,821	61,771,213	60,943,821	104,542,204	103,134,115
13						
14						
15	129,435	241,308	129,435	241,308		
16	58,185	66,732	58,185	66,732		
17						
18	5,483,431	27,861,423	5,483,431	27,861,423		
19	658,404,510	747,751,586	659,878,377	749,039,387		
20						
21	658,404,510	747,751,586	659,878,377	749,039,387		

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>2015/Q4</u>
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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	TI and MOPS GA				
2					
3					
4	Total				
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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 2015/Q4
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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 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		6,494		6,494		663,637
2						
3						
4		6,494		6,494		663,637
5						
6						
7						
8						
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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 2015/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			65	158
2	SMS				
3	TF			503,362	470,591
4	TFX			924,272	778,155
5	TI			46,168	38,897
6	CS-1				
7	Deduct SMS units in other rate schedules				
8	Deduct CS-1 units				
9					
10	Total			1,473,867	1,287,801
11					
12					
13					
14					
15					
16					
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19					
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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 2015/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	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	30,077	80,545	30,142	80,703	41,635	114,754
2	10,402,454	10,284,445	10,402,454	10,284,445	25,552,913	23,020,875
3	189,315,750	190,065,015	189,819,112	190,535,606	358,886,148	375,673,031
4	352,876,717	350,864,506	353,800,989	351,642,661	659,896,275	618,838,463
5	3,746,441	4,772,813	3,792,609	4,811,710	32,793,381	30,838,410
6	123,573	264,093	123,573	264,093	294,164	16,478,796
7					(25,552,913)	(23,020,875)
8					(294,164)	(16,478,796)
9						
10	556,495,012	556,331,417	557,968,879	557,619,218	1,051,617,439	1,025,464,658
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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 2015/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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8					
9					
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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>2015/Q4</u>
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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	49,214,985	49,325,112	49,214,985	49,325,112	58,109,939	61,790,697
2	2,520,923	3,613,861	2,520,923	3,613,861	15,461,388	14,457,193
3	10,035,305	8,004,848	10,035,305	8,004,848	30,970,877	26,886,225
4						
5						
6	61,771,213	60,943,821	61,771,213	60,943,821	104,542,204	103,134,115
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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	/ /	End of <u>2015/Q4</u>

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	803,286
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	4,680,145
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	Total	5,483,431

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>2015/Q4</u>
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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	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	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.	206,492,811	587,691,943	60,126,887	28,225,133
3	Account 489.4, Revenues from storing gas of others.	9,046,581	31,913,833	1,983,500	
4	Account 495, Other gas revenues.				
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37					
38					
39					
	Total	215,539,392	619,605,776	62,110,387	28,225,133

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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 2015/Q4
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	0	0	
34	771 Operation Labor	0	0	
35	772 Gas Shrinkage	0	0	
36	773 Fuel	0	0	
37	774 Power	0	0	
38	775 Materials	0	0	
39	776 Operation Supplies and Expenses	0	0	
40	777 Gas Processed by Others	0	0	
41	778 Royalties on Products Extracted	0	0	
42	779 Marketing Expenses	0	0	
43	780 Products Purchased for Resale	0	0	
44	781 Variation in Products Inventory	0	0	
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0	
46	783 Rents	0	0	
47	TOTAL Operation (Total of lines 33 thru 46)	0	0	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	0	0	
50	785 Maintenance of Structures and Improvements	0	0	
51	786 Maintenance of Extraction and Refining Equipment	0	0	
52	787 Maintenance of Pipe Lines	0	0	
53	788 Maintenance of Extracted Products Storage Equipment	0	0	
54	789 Maintenance of Compressor Equipment	0	0	
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Total of lines 47 and 57)	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)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	0	0	
62	796 Nonproductive Well Drilling	0	0	
63	797 Abandoned Leases	0	0	
64	798 Other Exploration	0	0	
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	0	0	
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
70	801 Natural Gas Field Line Purchases	0	0	
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
72	803 Natural Gas Transmission Line Purchases	37,062,901	102,413,573	
73	804 Natural Gas City Gate Purchases	0	0	
74	804.1 Liquefied Natural Gas Purchases	0	23,595	
75	805 Other Gas Purchases	5,347,137	1,727,872	
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	42,410,038	104,165,040	
78	806 Exchange Gas	(2,155,957)	14,354,186	
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas	0	0	
81	807.2 Operation of Purchased Gas Measuring Stations	0	0	
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0	
83	807.4 Purchased Gas Calculations Expenses	0	0	
84	807.5 Other Purchased Gas Expenses	0	0	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	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)	
86	808.1 Gas Withdrawn from Storage-Debit	74,771,120	199,479,042	
87	(Less) 808.2 Gas Delivered to Storage-Credit	80,320,200	215,403,068	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0	
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0	
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit	33,145,181	88,174,946	
92	811 Gas Used for Products Extraction-Credit	0	0	
93	812 Gas Used for Other Utility Operations-Credit	4,994,549	24,269,664	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	38,139,730	112,444,610	
95	813 Other Gas Supply Expenses	6,396,676	35,475,254	
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	2,961,947	25,625,844	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	2,963,033	25,627,238	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering	295,412	255,471	
102	815 Maps and Records	0	3,480	
103	816 Wells Expenses	3,452,265	5,512,434	
104	817 Lines Expense	864,042	3,425,012	
105	818 Compressor Station Expenses	1,048,216	971,801	
106	819 Compressor Station Fuel and Power	1,977,338	4,718,973	
107	820 Measuring and Regulating Station Expenses	413,267	394,877	
108	821 Purification Expenses	743,246	1,048,694	
109	822 Exploration and Development	0	0	
110	823 Gas Losses	0	0	
111	824 Other Expenses	1,155,485	2,393,437	
112	825 Storage Well Royalties	0	0	
113	826 Rents	867,931	856,047	
114	TOTAL Operation (Total of lines of 101 thru 113)	10,817,202	19,580,226	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	285,199	245,890	
117	831 Maintenance of Structures and Improvements	598,512	528,758	
118	832 Maintenance of Reservoirs and Wells	3,471,008	5,566,919	
119	833 Maintenance of Lines	3,041,915	2,738,297	
120	834 Maintenance of Compressor Station Equipment	1,441,096	1,418,348	
121	835 Maintenance of Measuring and Regulating Station Equipment	303,653	252,494	
122	836 Maintenance of Purification Equipment	950,733	795,097	
123	837 Maintenance of Other Equipment	435,558	310,535	
124	TOTAL Maintenance (Total of lines 116 thru 123)	10,527,674	11,856,338	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	21,344,876	31,436,564	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	348,585	490,484	
129	841 Operation Labor and Expenses	2,493,145	4,155,600	
130	842 Rents	2,684	2,640	
131	842.1 Fuel	1,005,795	3,015,310	
132	842.2 Power	525,808	445,614	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Total of lines 128 thru 133)	4,376,017	8,109,648	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures	211,189	265,178	
138	843.3 Maintenance of Gas Holders	76,315	62,586	
139	843.4 Maintenance of Purification Equipment	346,062	546,148	
140	843.5 Maintenance of Liquefaction Equipment	1,967,080	2,877,482	
141	843.6 Maintenance of Vaporizing Equipment	104,632	222,686	
142	843.7 Maintenance of Compressor Equipment	136,654	377,126	
143	843.8 Maintenance of Measuring and Regulating Equipment	43,757	199,963	
144	843.9 Maintenance of Other Equipment	208,108	678,724	
145	TOTAL Maintenance (Total of lines 136 thru 144)	3,093,797	5,229,893	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	7,469,814	13,339,541	

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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)	28,814,690	44,776,105	

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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	5,870,492	5,651,912	
181	851 System Control and Load Dispatching	3,632,083	5,320,304	
182	852 Communication System Expenses	1,467,784	1,540,529	
183	853 Compressor Station Labor and Expenses	11,047,964	11,776,915	
184	854 Gas for Compressor Station Fuel	31,310,530	83,737,883	
185	855 Other Fuel and Power for Compressor Stations	3,331,607	2,546,072	
186	856 Mains Expenses	19,940,935	28,271,670	
187	857 Measuring and Regulating Station Expenses	4,226,036	4,448,396	
188	858 Transmission and Compression of Gas by Others	(19,759)	0	
189	859 Other Expenses	2,110,719	2,335,703	
190	860 Rents	213,424	181,150	
191	TOTAL Operation (Total of lines 180 thru 190)	83,131,815	145,810,534	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	15,777	37	
194	862 Maintenance of Structures and Improvements	953,000	1,062,941	
195	863 Maintenance of Mains	25,298,609	33,796,826	
196	864 Maintenance of Compressor Station Equipment	17,582,178	19,298,544	
197	865 Maintenance of Measuring and Regulating Station Equipment	3,135,272	3,023,802	
198	866 Maintenance of Communication Equipment	129,217	122,785	
199	867 Maintenance of Other Equipment	885,491	1,154,510	
200	TOTAL Maintenance (Total of lines 193 thru 199)	47,999,544	58,459,445	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	131,131,359	204,269,979	
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	0	
243	910 Miscellaneous Customer Service and Informational Expenses	193	8,839	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	193	8,839	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	2,328,482	2,310,016	
249	913 Advertising Expenses	3,629	7,298	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	2,332,111	2,317,314	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	31,315,202	31,817,505	
255	921 Office Supplies and Expenses	10,589,009	11,603,470	
256	(Less) 922 Administrative Expenses Transferred-Credit	1,794,570	1,578,434	
257	923 Outside Services Employed	14,681,483	15,473,495	
258	924 Property Insurance	949,759	1,004,786	
259	925 Injuries and Damages	1,219,834	1,307,140	
260	926 Employee Pensions and Benefits	11,129,381	10,818,750	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	1,999,354	2,632,007	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1General Advertising Expenses	0	0	
265	930.2Miscellaneous General Expenses	83,299	63,217	
266	931 Rents	528,340	509,955	
267	TOTAL Operation (Total of lines 254 thru 266)	70,701,091	73,651,891	
268	Maintenance			
269	932 Maintenance of General Plant	0	0	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	70,701,091	73,651,891	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	235,942,477	350,651,366	

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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	11,356,850	33,145,181		
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	29,598	108,334		
7	LNG Compressor Station Fuel	842.1	327,920	1,005,795		
8	Line Operations	856	1,814,041	5,221,228		
9	Purification Underground Storage	821	61,967	182,399		
10	Other Underground Storage Operations	817/819	234,539	692,999		
11	Condensate	856	15,026	129,434		
12	Unaccounted For	813	(785,707)	(2,345,640)		
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14						
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24						
25	Total		13,054,234	38,139,730		

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 2015/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		(19,759)	
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24				
25	Total		(19,759)	

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 2015/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	5,899,753
2	Revaluation of encroachments	2,819,531
3	Unaccounted for gas	(2,345,640)
4	Other	23,032
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25	Total	6,396,676

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 2015/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.	66,238
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 - 7 items	17,061
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25	Total	83,299

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 2015/Q4
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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	4,024,696			
4	Products extraction plant				
5	Underground gas storage plant	5,553,038			251,398
6	Other storage plant	1,089,462			
7	Base load LNG terminaling and processing plant	234,584			
8	Transmission plant	44,120,633			
9	Distribution plant				
10	General plant	7,298,899			
11	Common plant-gas				
12	TOTAL	62,321,312	0		251,398

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 2015/Q4
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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	6,275,132		6,275,132	Intangible plant
2				Production plant, manufactured gas
3			4,024,696	Production and gathering plant, natural gas
4				Products extraction plant
5	30,768		5,835,204	Underground gas storage plant
6			1,089,462	Other storage plant
7			234,584	Base load LNG terminaling and processing plant
8	1,322,721		45,443,354	Transmission plant
9				Distribution plant
10			7,298,899	General plant
11				Common plant-gas
12	7,628,621		70,201,331	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 2015/Q4
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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)

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)	0	4.64
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)	387,774	1.25
5	Transmission Plant		
6	Offshore (footnote details)	37	4.64
7	Onshore (footnote details)	2,969,996	1.50
8	General Plant (footnote details)	89,140	0.00
9	ARO, Offshore (footnote details)	22,677	0.00
10	Base Load LNG Plant (footnote details)	7,450	0.00
11	Intangible (footnote details)	139,626	0.00
12	Market Based Underground Storage (footnote detail)	56,286	2.34
13	Other Gas Storage Plant (footnote details)	95,290	1.25
14	Storage Plant, Computers & Comm (footnote details)	1,768	10.00
15	Transmission Plant, Computers (footnote details)	25,510	10.00

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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	360,402
2		
3	426.4 - Expenditures for Certain Civic, Political, and Related	120,345
4	Activities under \$250,000	
5		
6	426.5 - Other Deductions under \$250,000	349,403
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15	431 - Other Interest Expense - primarily interest on trackers	55,202
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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 2015/Q4
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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)				1,194,267
2	Federal Energy Regulatory Commission Order No. 472 2014 FERC Annual Charge (Oct 14 - Sep 15)	1,390,427			1,042,820
3	Federal Energy Regulatory Commission Order No. 472 2015 FERC Annual Charge (Oct 15 - Sep 16)	1,425,668			
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25	Total	2,816,095			2,237,087

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 2015/Q4
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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				136,732	182.3	600,117	730,882
2					182.3	1,042,820	
3				1,425,668	182.3	356,417	1,069,251
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25				1,562,400		1,999,354	1,800,133

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 2015/Q4
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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	779,188
2	Pensions -- other	4,478,497
3	Post-retirement benefits other than pensions (PBOP)	
4	Post-employment benefit plans	
5	Other (Specify)	
6	Healthcare and other benefits	5,871,696
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	Total	11,129,381

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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	3,900,461			3,900,461
32	Transmission	20,394,766	3,549		20,398,315
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	29,491,839	1,434,636		30,926,475
38	TOTAL Operation (Total of lines 28 thru 37)	53,787,066	1,438,185		55,225,251
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	2,861,142			2,861,142
44	Transmission	12,071,036			12,071,036
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)	14,932,178			14,932,178
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 Terminalling and Processing (Total of ll. 31 and 43)	6,761,603			6,761,603
54	Transmission (Total of lines 32 and 44)	32,465,802	3,549		32,469,351
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)	29,491,839	1,434,636		30,926,475
60	Total Operation and Maintenance (Total of lines 50 thru 59)	68,719,244	1,438,185		70,157,429
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	68,719,244	1,438,185		70,157,429
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	9,685,008	88	2,458,256	12,143,352
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	9,685,008	88	2,458,256	12,143,352
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	374,803			374,803
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	374,803			374,803
75	Other Accounts (Specify) (footnote details)	532,966	64		533,030
76	TOTAL Other Accounts	532,966	64		533,030
77	TOTAL SALARIES AND WAGES	79,312,021	1,438,337	2,458,256	83,208,614

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 2015/Q4
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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	27,740,344
2	U S PIPELINE INC	8,513,024
3	VENABLES CONSTRUCTION INC	8,390,412
4	MINNESOTA LIMITED LLC	7,076,282
5	AVERY PIPELINE SERVICES INC	5,443,808
6	SCG LLC	5,147,971
7	BLUEWATER CONSTRUCTORS INC	5,109,493
8	GAS GATHERING SPECIALISTS INC	4,978,239
9	GLENN E SESSIONS AND SONS INC	4,837,263
10	TDW SERVICES INC	4,721,987
11	EVETS OIL AND GAS CONSTRUCTION SERVICES	4,004,194
12	NBG ENTERPRISES	3,522,145
13	AEROTEK PROFESSIONAL SERVICES	3,140,340
14	MIDWEST INDUSTRIAL XRAY INC	3,130,714
15	CR INSPECTION INC	2,982,899
16	PRECISION PIPELINE LLC	2,653,017
17	APPLE ELECTRICAL CONTRACTORS	2,615,338
18	UDELHOVEN OILFIELD SYSTEM SERVICES INC	2,274,893
19	T AND C MFG AND OPERATING INC	2,211,296
20	Q3 CONTRACTING INC	2,007,043
21	NRG ENERGY SERVICES LLC	1,941,994
22	K K INC	1,911,586
23	SOVDE ENTERPRISES INC	1,841,978
24	EXLINE INC	1,687,268
25	EGAN FIELD AND NOWAK INC	1,537,186
26	OBJECT PARTNERS INC	1,505,033
27	BAKER HUGHES PIPELINE MANAGEMENT GROUP INC	1,401,903
28	MODIS, INC.	1,244,595
29	CSE SERVICES LLC	1,150,885
30	INFRA SOURCE CONSTRUCTION LLC	1,067,456
31	ALLSOURCEPPS, INC.	977,426
32	CSS STAFFING	964,895
33	COPPERHEAD PIPELINE AND CONSTRUCTION INC	956,250
34	CAPSTONE CONSULTING INC	922,227
35	D E RICE CONSTRUCTION COMPANY	915,149

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (In dollars) (b)
1	LIBERTY CORE CONSULTANTS LLC	859,499
2	TRITON DIVING SERVICES LLC	762,934
3	SHERMCO INDUSTRIES INC	748,936
4	TEK SYSTEMS	747,189
5	JWS PIPELINE INTEGRITY SERVICES LLC	726,208
6	XCEL NDT LLC	724,521
7	MCDANIEL TECHNICAL SERVICES INC	670,205
8	INNOVATIVE MECHANICAL SERVICES	663,756
9	ROTATING MACHINERY SERVICES	654,265
10	MERJENT INC	653,580
11	AGILE*1	620,055
12	CATCH INTELLIGENCE	617,574
13	AES CORPORATION	568,622
14	RICOH USA INC	553,825
15	APPALACHIAN PIPELINE CONTRACTORS LLP	552,542
16	ASHBAUGH BEAL LLP	543,750
17	ROSEN USA INC	532,350
18	ALLIED VALVE INC	520,350
19	TEAM INDUSTRIAL SERVICES INC	506,997
20	ER CON TECHNOLOGIES LLC	500,692
21	COASTAL CHEMICAL COMPANY LLC	487,035
22	STANTEC CONSULTING SERVICES INC	485,011
23	ENERGY ECONOMICS INC	482,856
24	BOCKMANN INC	482,820
25	EMS USA INC	480,682
26	PROSOURCE TECHNOLOGIES LLC	475,957
27	MARIOS CONTRACTOR CORP	467,985
28	MECO LAND AND FIELD SERVICES	461,640
29	KP LAND	447,307
30	VEC INC	444,910
31	OSI ENVIRONMENTAL INC	416,938
32	SUBMAR INC	411,950
33	SERVICE ENGINEERING REPAIR CO INC	402,450
34	EAGLE SKY PATROL INC	396,598
35	LAND SERVICES INC	391,000

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 2015/Q4
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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	FURMANITE AMERICA	370,626
2	EXTERRAN ENERGY SOLUTIONS LP	369,295
3	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	362,270
4	ARGUIJO OILFIELD SERVICES INC	361,335
5	BELKNAP ELECTRIC INC	358,190
6	TK AND COMPANY INC	332,249
7	BLACK & VEATCH CORPORATION	327,972
8	ADVANCE SERVICES PROFESSIONAL	327,383
9	TROY CONSTRUCTION LLC	326,743
10	LOCKE LORD LLP	322,927
11	SULZER TURBO SERVICES HOUSTON INC	313,021
12	DESERT NDT LLC	310,717
13	SOLAR TURBINES INCORPORATED	301,932
14	SLOAN BROTHERS CO	291,528
15	AMERICAN INNOVATIONS LTD	290,283
16	KUTAK ROCK	275,364
17	VELOSYS LLC	274,065
18	RRC SURVEYING LLC	273,042
19	BEAR PAW ENERGY INC	267,410
20	PARADIGM ALLIANCE INC	267,357
21	VISIONET SYSTEMS INC	261,877
22	ACS PROFESSIONAL STAFFING	255,587
23	BRACE INTEGRATED SERVICES INC	254,855
24	OTHER	22,195,965
25	TOTAL	179,281,515
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Transactions with Associated (Affiliated) Companies

1. 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.
2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned goods and services.
4. 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	3,287,002
3	Electricity, construction and other services	MEC	Various	687,989
4	Other-goods and services under \$250,000	MEC	Various	641,395
5	Executive management support services	MEC	Various	378,046
6	Human resource services	MEC	923	358,811
7	Tax compliance services	MEC	426.4, 923	353,878
8	Facility costs	MEC	426.5, 923	287,131
9	Natural gas swap settlements	Wells Fargo Bank	803, 808.2, 921	2,319,352
10	Other-goods and services under \$250,000	Berkshire Hathaway Energy Company ("BHEC")	Various	1,295,877
11	Software leases, maintenance contracts and other charges	BHEC	165 and 923	1,099,944
12	Other-goods and services	Ecodyne Heat Exchangers LLC	107	407,500
13	Labor and other-goods and services	International Business Machines	107,165,921	376,456
14	Labor and other-goods and services	PacifiCorp	426.5,850,923	325,088
15	Other-goods and services	MHC Inc	426.5,923	252,199
16	Other-goods and services under \$250,000	Various		140,437
17	Total			12,211,105
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Transportation and storage services	MEC	Various	60,395,801
22	Other-goods and services under \$250,000	MEC	Various	266,268
23	Other-goods and services under \$250,000	BHEC	Various	1,159,158
24	Financing services (demand promissory notes)	BHEC	419	1,070,267
25	Other-goods and services under \$250,000	Kern River Gas Transmission Co. ("Kern River")	Various	761,863
26	Finance and accounting services	Kern River	408.1,920,921,926	658,503
27	Storage services	Wells Fargo Commodities, LLC	489.4	365,248
28	Other-goods and services under \$250,000	Various		323,887
29	Total			65,000,995
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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 2015/Q4
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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	34,089,718
3	Underground Storage: Redfield, Iowa	7	16,760	49,659,874
4	Total Underground Storage	14	33,210	83,749,592
5				
6	Transmission: Transmission Compression:			
7	Transmission: Fort Buford, North Dakota	3	3,100	5,068,472
8	Transmission: Spencer, South Dakota	1	1,100	4,481,141
9	Transmission: Willow Lake, South Dakota	1	1,430	12,294,530
10	Transmission: Albert Lea, Minnesota	1	15,000	21,134,079
11	Transmission: Carlton, Minnesota	2	8,000	8,492,765
12	Transmission: Alexandria, Minnesota	1	800	3,630,387
13	Transmission: Farmington, Minnesota	7	20,200	35,825,105
14	Transmission: North Branch, Minnesota	4	8,000	13,188,142
15	Transmission: Pierz, Minnesota	1	800	5,215,882
16	Transmission: Owatonna, Minnesota	1	13,037	13,785,623
17	Transmission: Faribault, Minnesota	1	13,136	17,428,141
18	Transmission: Hugo, Minnesota	1	5,967	11,428,048
19	Transmission: Chatfield, Minnesota	2	4,250	8,112,316
20	Transmission: LaCrescent, Minnesota	1	1,250	3,231,171
21	Transmission: Popple Creek, Minnesota	1	2,000	4,392,802
22	Transmission: Elk River, Minnesota	1	1,100	5,922,329
23	Transmission: Belleville, Wisconsin	4	4,640	5,688,134
24	Transmission: Spring Green, Wisconsin	1	1,100	4,550,124
25	Transmission: Galena, Illinois	2	7,600	8,660,303

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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	544,503	(623)	2,257,209	187,406	11,721,192	14,578	5	07/07/2015
3	1,290,148	577,084	8,910,403	452,976	2,949,500	31,733	5	01/12/2015
4	1,834,651	576,461	11,167,612	640,382	14,670,692	46,311	10	
5								
6								
7	416,913		231,295	152,682	74,560	23,778	3	12/12/2015
8		28,294	108,174		429,000	713	1	01/05/2015
9	83			39		38	1	12/31/2015
10	752,375	24,936	202,637	226,969	179,360	1,946	1	01/12/2015
11	229,838	13,308	469,771	75,363	146,200	3,382	1	02/27/2015
12	556	82,659	44,683	205	692,928	2,145	1	01/05/2015
13	779,917	394,236	2,391,881	277,862	4,080,720	19,533	7	01/12/2015
14	544,925	62,714	986,062	189,718	543,200	12,536	4	03/23/2015
15	853	30,046	55,206	287	274,750	311	1	01/12/2015
16	648,883	20,699	119,710	207,776	166,950	2,237	1	03/27/2015
17	1,383,945	23,242	114,742	454,789	161,200	3,597	1	01/12/2015
18	344,655	12,931	179,332	111,621	124,000	1,632	1	03/22/2015
19		58,058	141,139		665,177	674	1	01/07/2015
20		27,212	71,356		153,626	34	1	02/04/2015
21		100,844	75,072		1,288,000	773	1	01/04/2015
22		14,300	140,399		165,600	176	1	01/05/2015
23	470,805	18,648	381,907	179,617	166,620	13,604	3	04/21/2015
24		59,618	32,242		178,717	29	1	01/08/2015
25	593,760	12,125	228,583	207,972	130,127	6,740	2	04/07/2015

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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: Hubbard, Iowa	1	8,000	12,056,825
2	Transmission: Earlville, Iowa	1	15,000	13,764,705
3	Transmission: Ventura, Iowa	5	12,330	15,885,433
4	Transmission: Waterloo, Iowa	8	16,250	28,213,360
5	Transmission: Ogden, Iowa	10	30,400	26,737,682
6	Transmission: Paullina, Iowa	5	4,400	8,296,655
7	Transmission: Oakland, Iowa	6	30,500	29,915,105
8	Transmission: Guthrie Center, Iowa	1	5,667	9,982,316
9	Transmission: Palmyra, Nebraska	12	31,755	44,460,467
10	Transmission: Beatrice, Nebraska	8	32,500	24,726,092
11	Transmission: Fremont, Nebraska	1	4,700	16,154,853
12	Transmission: Homer, Nebraska	4	9,480	32,761,500
13	Transmission: Clifton, Kansas	5	24,200	20,635,700
14	Transmission: Tescott, Kansas	5	33,900	11,991,538
15	Transmission: Bushton, Kansas	10	39,500	63,654,199
16	Transmission: Macksville, Kansas	5	33,900	27,625,055
17	Transmission: Mullinville, Kansas	7	25,900	40,988,996
18	Transmission: Sublette, Kansas	4	12,360	23,518,644
19	Transmission: Beaver, Oklahoma	7	28,500	36,738,704
20	Transmission: Plains, Texas	1	3,546	7,636,428
21	Transmission: Sunray, Texas	7	14,000	21,307,291
22	Transmission: Spraberry, Texas	6	7,702	15,186,269
23	Transmission: Pampa, Texas	1	9,300	3,839,076
24	Transmission: Plainview, Texas	1	9,300	6,449,163
25	Transmission: Seminole, Texas	1	9,300	8,750,799

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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		297,753	127,179		146,560	262	1	02/23/2015
2	520,475	19,556	268,900	182,865	184,896	1,687	1	01/08/2015
3	807,790	52,009	691,377	256,148	532,162	7,521	5	02/14/2015
4	1,067,832	74,506	1,229,162	369,176	423,050	21,573	8	01/07/2015
5	2,436,670	87,688	2,271,936	872,734	320,800	32,474	7	02/27/2015
6	111,288	24,872	326,208	33,224	221,020	2,825	4	01/12/2015
7	1,222,825	77,099	1,221,648	393,794	540,200	9,824	6	03/24/2015
8	456,845	11,324	115,738	157,570	108,700	2,762	1	01/07/2015
9	3,013,595	110,534	1,662,486	1,048,438	1,438,656	40,280	10	02/18/2015
10	2,169,142	90,933	2,139,706	732,135	1,282,080	30,123	8	02/19/2015
11	10,579	16,302	2,590	3,106	720,240	18	1	02/05/2015
12	48,795	65,494	36,903	15,415	268,512	991	2	01/08/2015
13	1,561,125	67,809	886,036	496,064	1,193,140	5,573	5	02/15/2015
14	506,579	35,535	226,871	149,719	331,722	1,148	1	01/13/2015
15	1,684,882	204,758	5,194,216	592,403	2,789,537	23,921	6	01/08/2015
16	1,188,313	84,367	1,194,793	380,464	803,200	6,438	4	04/07/2015
17	1,582,018	8,906	1,559,376	535,686	257,243	18,891	7	03/06/2015
18	57,511	149,004	660,927	19,882	1,414,840	142	1	07/21/2015
19	1,412,393	80,211	1,934,598	481,747	4,875,600	17,665	5	03/01/2015
20	337,852	14,396	285,044	118,375	149,685	3,297	1	03/01/2015
21	1,142,082	71,766	1,716,342	415,896	1,164,000	32,333	7	03/07/2015
22	832,374	53,667	1,421,773	306,224	807,500	34,349	6	05/06/2015
23	4,587	8,563	236,676	1,577	100,960	24	1	01/07/2015
24	245,722	15,737	124,928	74,823	101,680	846	1	03/06/2015
25	1,589,467	59,456	255,122	608,360	936,320	7,673	1	10/14/2015

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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: Claude, Texas	1	9,300	3,833,374
2	Transmission: Brownfield, Texas	1	9,300	7,893,065
3	Total Transmission Compression	160	583,500	755,532,788
4				
5	Other Storage Compression			
6	Other: Garner, IA LNG Plant	4	11,300	15,634,932
7	Other: Wrenshall, MN LNG Plant	6	8,230	21,400,726
8	Total Other Storage	10	19,530	37,035,658
9				
10	Offshore Compression			
11	Offshore: South Pelto 13	1	477	137,963
12	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	128,987	14,320	216,589	38,322	104,960	438	1	02/15/2015
2	1,003,294	26,453	219,877	347,421	286,560	4,865	1	01/07/2015
3	31,310,530	2,806,888	32,201,192	10,716,468	31,124,558	401,821	135	
4								
5								
6	110,830	1,499,152	2,501,457	35,989	24,438,400	9,144	3	03/05/2015
7	894,965	645,491	2,127,308	291,931	6,542,000	18,592	4	03/05/2015
8	1,005,795	2,144,643	4,628,765	327,920	30,980,400	27,736	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 2015/Q4
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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	(251,408)	986,036	734,628
3	February	(729,039)	1,234,019	504,980
4	March	(634,968)	5,321,125	4,686,157
5	April	(5,189,715)	7,524,240	2,334,525
6	May	(2,198,115)	4,980,386	2,782,271
7	June	(10,592,091)	14,866,822	4,274,731
8	July	(4,278,569)	15,913,350	11,634,781
9	August	(1,964,201)	18,515,199	16,550,998
10	September	(1,121,553)	19,209,450	18,087,897
11	October	1,146,352	14,228,166	15,374,518
12	November	609,014	7,563,826	8,172,840
13	December	(4,756,041)	6,981,589	2,225,548
14	TOTAL (Total of lines 2 thru 13)	(29,960,334)	117,324,208	87,363,874
15	Gas Withdrawn from Storage			
16	January	(1,269,305)	20,371,071	19,101,766
17	February	(4,348,874)	17,423,529	13,074,655
18	March	(2,910,312)	9,201,200	6,290,888
19	April	(3,047,367)	8,505,846	5,458,479
20	May	(1,103,948)	2,523,095	1,419,147
21	June	(6,307,416)	7,396,227	1,088,811
22	July	(4,206,319)	4,571,968	365,649
23	August	(1,763,949)	2,083,027	319,078
24	September	(895,035)	1,144,449	249,414
25	October	144,082	1,223,283	1,367,365
26	November	130,098	6,893,897	7,023,995
27	December	(4,827,435)	27,433,387	22,605,952
28	TOTAL (Total of lines 16 thru 27)	(30,405,780)	108,770,979	78,365,199

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Gas Storage Projects

1. On line 4, enter the total storage capacity certificated by FERC.
2. 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	67,381,863 MCF
2	Cushion Gas (Including Native Gas)	128,435,001 MCF
3	Total Gas in Reservoir (Total of line 1 and 2)	195,816,864 MCF
4	Certificated Storage Capacity	224,050,000 MCF
5	Number of Injection - Withdrawal Wells	241
6	Number of Observation Wells	108
7	Maximum Days' Withdrawal from Storage	1,226,800
8	Date of Maximum Days' Withdrawal	12/19/2015
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

1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
2. 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.
3. 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.
4. 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		4,373.70
3	Op by resp: Kansas	*	1,728.90
4	Op by resp: Michigan		269.20
5	Op by resp: Minnesota		3,342.20
6	Op by resp: Nebraska	*	1,659.30
7	Op by resp: New Mexico		76.20
8	Op by resp: Oklahoma		234.00
9	Op by resp: South Dakota	*	790.80
10	Op by resp: Texas	*	927.30
11	Op by resp: Wisconsin		1,338.00
12			
13	Total		14,761.40
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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 2015/Q4
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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 18, 2016			
2	Volumes of Gas Transported			
3	No-Notice Transportation		27,695	27,695
4	Other Firm Transportation	237,578	4,790,980	5,028,558
5	Interruptible Transportation		167,168	167,168
6	Other (Describe) (footnote details)			
7	TOTAL	237,578	4,985,843	5,223,421
8	Volumes of gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		778,338	778,338
11	Interruptible Storage		294,898	294,898
12	Other (Describe) (footnote details)			
13	TOTAL		1,073,236	1,073,236
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations		1,158,800	1,158,800
16	Reduction in Line Pack		(9,200)	(9,200)
17	Other (Describe) (footnote details)			
18	TOTAL		1,149,600	1,149,600
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: January 16, 17, and 18, 2016			
21	Volumes of Gas Transported			
22	No-Notice Transportation		75,842	75,842
23	Other Firm Transportation	755,040	14,023,835	14,778,875
24	Interruptible Transportation		429,250	429,250
25	Other (Describe) (footnote details)			
26	TOTAL	755,040	14,528,927	15,283,967
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		2,220,912	2,220,912
30	Interruptible Storage		886,227	886,227
31	Other (Describe) (footnote details)			
32	TOTAL		3,107,139	3,107,139
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		2,782,200	2,782,200
35	Reduction in Line Pack		184,100	184,100
36	Other (Describe) (footnote details)			
37	TOTAL		2,966,300	2,966,300

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 2015/Q4
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Auxiliary Peaking Facilities

1. 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.
2. 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.
3. 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	58,267,327	
2	Wrenshall, Minnesota	LNG	300,000	38,109,385	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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30					

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 2015/Q4
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Gas Account - Natural Gas

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. 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.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. 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.
10. 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)		9,366,327	936,068
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	1,051,617,439	273,067,692
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307	117,324,208	28,773,581
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	901,411	238,666
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		78,365,199	30,997,312
13	Gas Received from Shippers as Compressor Station Fuel		15,221,167	3,482,913
14	Gas Received from Shippers as Lost and Unaccounted for		(198,648)	(231,014)
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		1,272,597,103	337,265,218
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		10,336,043	164,527
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,051,617,439	273,067,692
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307	108,770,979	35,550,567
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	1,454,534	409,456
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		87,363,874	25,772,906
28	Gas Used for Compressor Station Fuel	509	11,356,850	2,222,779
29	Other Deliveries and Gas Used for Other Operations		2,483,091	380,883
30	Total Deliveries (Total of lines 18 thru 29)		1,273,382,810	337,568,810
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		(785,707)	(303,592)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,272,597,103	337,265,218

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 2015/Q4
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Shipper Supplied Gas for the Current Quarter

1. 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.
2. 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).
3. 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).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. 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.
7. 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).
8. 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).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. 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	457,570	75,513	221,068	754,151
5	Distribution				
6	Storage	1,814		238,562	240,376
7	Total Shipper Supplied Gas	459,384	75,513	459,630	994,527
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	362,654	59,825	175,171	597,650
12	Distribution				
13	Storage	538		71,200	71,738
14	Total gas used in compressors	363,192	59,825	246,371	669,388
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	56,621	9,340	27,349	93,310
19	Distribution				
20	Storage	46		6,041	6,087
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	56,667	9,340	33,390	99,397
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(108,584)	(17,912)	(52,448)	(178,944)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(108,584)	(17,912)	(52,448)	(178,944)

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 2015/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	1,189,565	196,235	574,591	1,960,391					805	805
5										
6	4,703		622,452	627,155					805	805
7	1,194,268	196,235	1,197,043	2,587,546						
8										
9										
10										
11	944,097	155,742	456,023	1,555,862					854	810
12										
13	1,401		185,355	186,756					819	810
14	945,498	155,742	641,378	1,742,618						
15										
16										
17										
18	147,400	24,315	71,199	242,914					See footnote	812
19										
20	119		15,727	15,846					See footnote	812
21										
22	147,519	24,315	86,926	258,760						
23										
24										
25										
26	(281,124)	(46,375)	(135,790)	(463,289)					813	812
27										
28										
29										
30	(281,124)	(46,375)	(135,790)	(463,289)						

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 2015/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	146,879	24,260	70,996	242,135
35	Distribution				
36	Storage	1,230		161,321	162,551
37	Total Net Excess Or (Deficiency)	148,109	24,260	232,317	404,686
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	148,109	24,260	232,317	404,686
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	148,109	24,260	232,317	404,686
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	273,067,692
67	Backhaul Volume in Dths for the Quarter	
68	TOTAL (Lines 66 and 67)	273,067,692

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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	379,192	62,553	183,159	624,904						
35										
36	3,183		421,370	424,553						
37	382,375	62,553	604,529	1,049,457						
38										
39										
40										
41										
42	382,375	62,553	604,529	1,049,457					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	382,375	62,553	604,529	1,049,457						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

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Shipper Supplied Gas for the Current Quarter

1. 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.
2. 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).
3. 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).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. 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.
7. 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).
8. 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).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. 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	565,866	77,675	232,425	875,966
5	Distribution				
6	Storage	3,250		184,387	187,637
7	Total Shipper Supplied Gas	569,116	77,675	416,812	1,063,603
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	491,904	67,541	202,016	761,461
12	Distribution				
13	Storage	1,143		64,913	66,056
14	Total gas used in compressors	493,047	67,541	266,929	827,517
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	72,245	9,920	29,669	111,834
19	Distribution				
20	Storage	136		7,740	7,876
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	72,381	9,920	37,409	119,710
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(210,872)	(28,954)	(86,601)	(326,427)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(210,872)	(28,954)	(86,601)	(326,427)

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 2015/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	1,284,199	176,329	527,396	1,987,924					805	805
5										
6	7,422		421,594	429,016					805	805
7	1,291,621	176,329	948,990	2,416,940						
8										
9										
10										
11	1,121,541	153,995	460,596	1,736,132					854	810
12										
13	2,605		148,002	150,607					819	810
14	1,124,146	153,995	608,598	1,886,739						
15										
16										
17										
18	164,718	22,617	67,647	254,982					See footnote	812
19										
20	311		17,646	17,957					See footnote	812
21										
22	165,029	22,617	85,293	272,939						
23										
24										
25										
26	(480,803)	(66,017)	(197,457)	(744,277)					813	812
27										
28										
29										
30	(480,803)	(66,017)	(197,457)	(744,277)						

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 2015/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	212,589	29,168	87,341	329,098
35	Distribution				
36	Storage	1,971		111,734	113,705
37	Total Net Excess Or (Deficiency)	214,560	29,168	199,075	442,803
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	214,560	29,168	199,075	442,803
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	214,560	29,168	199,075	442,803
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 2015/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	478,743	65,734	196,610	741,087						
35										
36	4,506		255,946	260,452						
37	483,249	65,734	452,556	1,001,539						
38										
39										
40										
41										
42	483,249	65,734	452,556	1,001,539					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	483,249	65,734	452,556	1,001,539						
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 2015/Q4
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Shipper Supplied Gas for the Current Quarter

1. 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.
2. 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).
3. 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).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. 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.
7. 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).
8. 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).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. 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	684,496	129,251	376,398	1,190,145
5	Distribution				
6	Storage			3,624	3,624
7	Total Shipper Supplied Gas	684,496	129,251	380,022	1,193,769
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	389,158	73,487	214,034	676,679
12	Distribution				
13	Storage			49,195	49,195
14	Total gas used in compressors	389,158	73,487	263,229	725,874
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	77,314	14,600	42,522	134,436
19	Distribution				
20	Storage			21,936	21,936
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	77,314	14,600	64,458	156,372
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	116,043	21,913	63,823	201,779
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	116,043	21,913	63,823	201,779

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>2015/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	1,468,570	277,320	807,701	2,553,591					805	805
5										
6			8,262	8,262					805	805
7	1,468,570	277,320	815,963	2,561,853						
8										
9										
10										
11	826,883	156,146	454,778	1,437,807					854	810
12										
13			104,530	104,530					819	810
14	826,883	156,146	559,308	1,542,337						
15										
16										
17										
18	164,278	31,021	90,351	285,650					See footnote	812
19										
20			46,609	46,609					See footnote	812
21										
22	164,278	31,021	136,960	332,259						
23										
24										
25										
26	247,503	46,738	136,124	430,365					813	812
27										
28										
29										
30	247,503	46,738	136,124	430,365						

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 2015/Q4
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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	101,981	19,251	56,019	177,251
35	Distribution				
36	Storage			(67,507)	(67,507)
37	Total Net Excess Or (Deficiency)	101,981	19,251	(11,488)	109,744
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	101,981	19,251	(11,488)	109,744
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	101,981	19,251	(11,488)	109,744
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 2015/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	229,906	43,415	126,448	399,769						
35										
36			(142,877)	(142,877)						
37	229,906	43,415	(16,429)	256,892						
38										
39										
40										
41										
42	229,906	43,415	(16,429)	256,892					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	229,906	43,415	(16,429)	256,892						
52										
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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			2015/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.

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The book overdraft position 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			2015/Q4
FOOTNOTE DATA			

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

The \$496,042 pertains to natural gas and crude oil commodity swaps.

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

The \$10 pertains to natural gas 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			2015/Q4
FOOTNOTE DATA			

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

2015		2014	
Dividends		Dividends	
December 15, 2015	\$ 80,000,000	January 16, 2014	\$ 101,076,000
Total	\$ 80,000,000	February 27, 2014	80,000,000
		Total	\$ 181,076,000

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			2015/Q4
FOOTNOTE DATA			

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

	2015	2014
Regulatory assets	\$ 10,417,744	\$ 10,996,477
Debt discount and expense	440,740	358,577
Total	\$ 10,858,484	\$ 11,355,054

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

	2015	2014
Gas balancing activities	\$ (2,581,548)	\$ 579,395
Price risk management activities	6,209,456	(584,785)
Gain on the sale of assets	7,621	10,474
Prepayments and other assets	(144,060)	(237,220)
Total	\$ 3,491,469	\$ (232,136)

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

	2015	2014
Removal costs, net	\$ (8,994,509)	\$ (7,477,762)
Net (decrease) increase in payables and accrued expenses	(20,768,478)	22,979,171
Total	\$ (29,762,987)	\$ 15,501,409

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 129 Column: f

The net transfer amount of \$49,938,332 on Line 129, column (f) reflects the transfer of Respondent's Lyons, Kansas underground storage and related transmission assets from Account 105 Gas Plant Held for Future use in the amount of \$49,938,532 and an additional amount of negative (\$200) related to the Eldorado-Sprayberry line transferred to Account 102 Gas Plant Sold.

Account 105 - Lyons Storage

350.2	Rights-of-Way	\$ 64,238
351	Structures & Improvements	4,905,947
352	Wells	10,161,986
352.1	Storage Leaseholds & Rights	267,830
352.2	Reservoirs	2,188,744
352.3	Non-recoverable Natural Gas	6,110,395
353	Lines	7,150,844
354	Compressor Station Equipment	2,347,817
355	Measure/Regulating Equip	2,619,217
356	Purification Equipment	5,519,937
357	Other Equipment	607,217
TOTAL		\$41,944,172

Account 105 - Transmission

366	Structures & Improvements	\$ 314,453
367	Mains	2,507,571
368	Compressor Station Equipment	2,652,324
369	Measuring/Regulating Equip	2,520,012
TOTAL		\$ 7,994,360

Account 102 - Transmission

367	Mains	(\$ 200)
-----	-------	----------

GRAND TOTAL \$49,938,332

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

Instruction 5 requires that a supplemental statement of Account Distributions be provided for tentative classifications of retirements recorded in column (d). Respondent strives to reflect actual retirement activities on its books in the year the retirement was made. Therefore, there are no tentative retirements to report in column (d).

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

Below is the supplemental statement showing the account distributions of tentative classifications for Account 106 Completed Construction Not Classified for Column (c), as required by instruction 5 for pages 204-209. (Only affected groups are reported.)

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Pages 204 - 209	Line Number	Account (A)	Beginning Balance (B) (b)	Additions (C) (c)	Foot Note (D) (c)	Ending Balance (E) (g)
		Form 2 Column for Pages 204 - 209				
	1	INTANGIBLE PLANT				
	4	303 Miscellaneous Intangible Plant	4,568,755	8,491,624	(12,466,686)	593,693
	5	Total Intangible Plant	4,568,755	8,491,624	(12,466,686)	593,693
	6	PRODUCTION PLANT				
	19	332 Field Lines	-	55,605	(55,605)	-
	26	339 Asset Retirement Costs				-
	27	Total Production Plant	-	55,605	(55,605)	-
	42	NATURAL GAS STORAGE AND PROCESSING PLANT				
	43	Underground Storage Plant				
	44	350.1 Land	-	1,077,675	1/ (1,077,675)	-
	45	350.2 Rights-of-Way	1,088,347	(1,086,347)	1/	-
	46	351 Structures and Improvements	1,263,154	543,824	(1,089,663)	717,315
	47	352 Wells	16,375,389	2,337,391	(14,428,070)	4,284,711
	49	352.2 Reservoirs	4,982,889	(94,255)	(1,126)	4,887,508
	51	353 Lines	10,841,047	3,170,982	(8,312,396)	5,699,633
	52	354 Compressor Station Equipment	922,058	1,734,543	(757,771)	1,898,830
	53	355 Measure and Regulating Equipment	391,306	1,638,127	(442,413)	1,587,020
	54	356 Purification Equipment	209,784	1,136,986	4,391	1,351,161
	55	357 Other Equipment	-	325,627	-	325,627
	57	Total Underground Storage Plant	36,071,974	10,784,553	(26,104,722)	20,751,805
	58	Other Storage Plant				
	60	361 Structures and Improvements	215,437	133,513	(287,423)	61,527
	62	363 Purification Equipment	623,855	2,923,373	(634,921)	2,912,307
	63	363.1 Liquefaction Equipment	162,408	84,383	(27,750)	219,040
	64	363.2 Vaporizing Equipment	600,276	12,170,430	(144,971)	12,625,734
	65	363.3 Compressor Equipment	461,569	619,484	(43,956)	1,037,097
	66	363.4 Measuring and Regulating Equipment	433,136	5,711	(306,888)	131,958
	67	363.5 Other Equipment	199,720	(10,189)	-	189,531
	69	Total Other Storage Plant	2,696,400	15,926,705	(1,445,910)	17,177,195
	70	Base Load Liquefied Natural Gas Terminating and Processing Plant				
	73	364.3 LNG Processing Terminating Equipment	5,810,270	(47,493)	(5,693,097)	69,681
	74	364.4 LNG Transportation Equipment	117,473	20,090	(137,563)	-
	75	364.5 Measuring & Regulating Equip	-	67,378	(67,378)	-
	80	Total Base Load Liquefied Nat'l Gas Terminating	5,927,743	39,975	(5,898,038)	69,681
	81	Total Nat'l Gas Storage and Processing Plant	44,696,117	26,751,233	(33,448,670)	37,998,680
	82	TRANSMISSION PLANT				
	83	365.1 Land and Land Rights	-	207,000	(207,000)	-
	84	365.2 Rights-of-Way	-	33,720	(33,720)	-
	85	366 Structures and improvements	7,001,302	6,078,008	(6,893,624)	6,185,687
	86	367 Mains	147,873,716	73,349,067	(137,417,114)	83,805,669
	87	368 Compressor station equipment	94,871,355	57,497,611	(90,224,482)	62,144,484
	88	369 Measuring & Regulating Station Equipment	31,954,886	13,854,823	(22,484,346)	23,325,363
	89	370 Communication Equipment	506,871	44,259	(47,110)	504,019
	91	372 Asset Retirement Costs for Transmission Plant				-
		Total Transmission Plant	282,208,131	151,064,488	(257,307,395)	175,965,223

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

(Schedule continued from previous page)

Pages 204 - 209	Account 106, Completed Construction Not Classified - Gas					
Line Number	Account (A)	Beginning Balance (B)	Additions (C)	Foot Note	Classified (D)	Ending Balance (E)
	Form 2 Column for Pages 204 - 209	(b)	(c)		(c)	(g)
110	GENERAL PLANT					
112	390 Structures and Improvements	92,537	2,488		(95,025)	-
113	391 Office Furniture and Equipment	1,245,419	1,532,572		(2,210,821)	567,170
114	392 Transportation Equipment	-	2,224,333		(2,203,396)	20,937
116	394 Tools, Shop and Garage Equipment	1,329,318	3,076,523		(3,296,594)	1,109,248
117	395 Laboratory Equipment	132,247	30,498		(30,498)	132,247
118	396 Power Operated Equipment	-	881,173		(881,173)	-
119	397 Communication Equipment	711,794	46,586		(17,591)	740,789
124	Total General Plant	3,511,315	7,794,173		(8,735,099)	2,570,389
129	Total Gas Plant In Service	334,984,318	194,157,123		(312,013,456)	217,127,985

1/ Purchase of land for Cunningham, Kansas underground storage field expansion in the amount of \$1,086,347 was reclassified from utility account 350.2 Right of Way to utility account 350.1 Land. The addition amount of \$1,077,675 for account 350.1 reflects an \$8,672 reduction in purchase price.

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			2015/Q4
FOOTNOTE DATA			

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

In addition, to the Account 101 Plant in service amount reported of \$53,213,690 the Respondent has recorded in Account 117.1 Storage-base gas an amount of \$328,390, and in Account 106 Completed Construction Not Classified an amount of \$2,366,893 for a total plant in service of \$55,908,973.

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

The net change in accumulated depreciation between what was reported in Respondent's 2014 Form 2 for Market-based storage of \$8,261,483 and the amount reported for 2015 of \$9,573,139 on tangible plant in service of \$55,297,710 is \$1,311,656. In addition to accumulated depreciation, the Respondent has recorded \$144,593 to Account 111 Accumulated Provision for Amortization on intangible plant in service of \$282,873. Total accumulated depreciation and amortization for Respondent's Market-based storage is \$9,717,732.

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

Depreciation expense reported of \$1,311,656 reflects depreciation accrued on tangible plant in service of \$55,297,710 for the Respondent's Market-based storage. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$3,885 on intangible plant in service of \$282,873. Total depreciation and amortization expense for Respondent's Market-based storage is \$1,315,541.

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			2015/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	Year/Period of Report
Northern Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/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 (\$621,477) between the sum of line 12 and line 18, column b on page 219 and that reported for Gas Plant In Service, Pages 204-209, line 125, column d is due to the following retirements:

- | | |
|--------------------|--|
| 1. (\$564,153) | Retirement of Transmission Land Rights, which is classified as Intangible Plant and not reflected on page 219. |
| 2. (\$ 57,324) | Retirement of Lyons Storage classified as Plant Held for Future Use, Account 105. Account 105 assets are not reflected on pages 204-209. |
| (\$621,477) | Total |

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

The \$26,131,233 increase to the balance in Account 108 is comprised of the following items:

- | | |
|---------------------|---|
| 1. \$25,768,491 | Plant dedicated to Lyons Storage transferred from Plant Held for Future Use account 105. |
| 2. (\$ 93,748) | Accrual adjustment for sale and use tax incentive as a debit to 108 and credit to 107. |
| 3. \$ 455,815 | For Contribution in aid of Construction Paid by Others for removal costs. |
| 4. \$ 675 | Correcting entry to transfer accumulated depreciation reserves for transmission land rights to Account 111 Accumulated Provision for Amortization and Depletion of Gas Utility Plant. |
| \$26,131,233 | Total |

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

The \$25,768,491 decrease to the balance in Account 108 Plant Held for Future Use is due to the transfer of Lyons plant from account 105, Plant Held for Future Use.

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 2015/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	\$ 32,675,519
Cost of Plant Retired	(39,914,677)
Accumulated Plant Reserve	(\$ 7,239,158)

Retirement Work-In-Progress

(\$ 1,171)

Negative Salvage

Accumulated Provision	\$ 1,506,993
Cost of Removal	(603,629)
Net Negative Salvage	\$ 903,364

Asset Retirement Obligation

Accumulated Depreciation on ARO Capitalized	\$ 4,273,214
---	--------------

Asset Retirement Obligation (ARO) Allowance

Accumulated Annual ARO Allowance	\$ 27,718,003
Accumulated Cost of ARO Retirements	(33,049,163)
Unrecovered Net ARO Costs	(\$ 5,331,160)

Accumulated Provision for Depreciation Gas Gathering

(\$ 7,394,911)

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 \$1,298,124 accumulated annual ARO allowance, \$2,847,073 of accumulated cost of transmission ARO retirements, and \$14,806,615 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
Northern Natural Gas Company			2015/Q4
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.

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			2015/Q4
FOOTNOTE DATA			

Schedule Page: 222 Line No.: 10 Column: a

<u>Date Issued</u>	<u>Amount</u>
01/18/2011	80,000,000
12/23/2014	25,000,000
01/23/2015	25,000,000
02/17/2015	25,000,000
	<u>\$ 155,000,000</u>

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

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

Miscellaneous prepayments include:

Software licenses and maintenance contracts	\$2,306,825
Right of way	117,199
Fees and permits	234,766
Total	<u>\$2,658,790</u>

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

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

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	Smartpigging/hydrostatic testing	RP04-155	Over 84 months
11	Unrealized loss on derivatives, net	Orders 552 & 627	
13	Interest rate lock (ref. \$200M Sr Notes due 6-1-2021)	Not applicable	Through 05/2021
15	Defined benefit pension plan	AI07-1-000 & Order 710	
17	Fuel and storage, unaccounted for gas, and electrical compression trackers (1)	RP97-275	

(1) Refer to footnote 4 - Regulatory Matters in the Notes to Financial Statements on page 122 for more information regarding regulatory trackers.

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Northern Natural Gas Company			2015/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.

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

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

Goodwill and intangibles \$29,407,935

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>
Net operating loss	\$ 301,648	\$ 860,286
Regulatory Liabilities	703,538	365,842
Depreciable Property	<u>18,301,942</u>	<u>18,083,867</u>
Total	\$ 19,307,128	\$19,309,995

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Northern Natural Gas Company			
FOOTNOTE DATA			

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

Financing costs reported on this page	\$ 449,049
Debt discount costs reported on this page	25,239
Swap gains - page 278, line 3, column D	(73,388)
Swap losses - page 232, line 13, column E	39,840
Total reported on page 116, line 63, column C	\$ 440,740

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Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 7 Column: b

Section 263A - capitalized interest	3,150,380
Regulatory assets/liabilities	277,765
Prior year state tax receipts	188,409
Transportation reserve	46,754
Prepaid insurance	10,631
Amortization of gain on reacquired debt	1,980
Total Other (Line 7)	3,675,919

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

Book amortization	7,880,019
Long-term incentive plan	1,869,871
Regulatory assets/liabilities	1,155,664
Meals and entertainment	262,397
Lobbying expenses and political contributions	120,080
Accrued vacation	82,387
LTIP mark to mkt gain	25,262
Book fixed asset gain	7,621
Total Other (Line 12)	11,403,301

Schedule Page: 261 Line No.: 17 Column: b

Equity AFUDC	3,150,380
Debt AFUDC	882,721
Regulatory assets/liabilities	26,431
Interest from income taxes	23,464
Workers compensation	19,437
Total Other (Line 17)	4,102,433

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

Federal tax fixed asset gain	8,604,271
Regulatory asset amortization-Pipe Recoating	1,432,224
Amortization of loss on reacquired debt	146,640
Texas gross receipts tax	97,767
Accrued current liability	60,912
Total Other (Line 24)	10,341,814

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

BHE Sub-Group:

ABA Holding, LLC	CE Red Island Energy LLC	HomeServices of Illinois Holdings, LLC
ABA Management, L.L.C.	CE Salton Sea Inc	HomeServices of Iowa, Inc
Alaska Gas Transmission Company, LLC	CE Texas Energy, LLC	HomeServices of Kentucky, Inc
Allie Beth Allman Real Estate, Ltd	CE Texas Fuel LLC	HomeServices of MOKAN, LLC
Arizona HomeServices, LLC	CE Texas Pipeline LLC	HomeServices of Nebraska, Inc
Berkshire Hathaway Energy Company	CE Texas Power LLC	HomeServices of Oregon, LLC
BG Energy Holding Company LLC	CE Texas Resources LLC	HomeServices of Texas, LLC
BHE AC Holding, LLC	CE Turbo LLC	HomeServices of the Carolinas, Inc
BHE America Transco, LLC	Champion Realty, Inc	HomeServices of Washington, LLC
BHE California Utility Holdco, LLC	Chancellor Title Services, Inc	HomeServices of Wisconsin, LLC

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

BHE Canada LLC
BHE Geothermal, LLC
BHE Hydro, LLC

Cimmred Leasing Company
Columbia Title of Florida, Inc
Commonsite, Inc.

HomeServices Referral Network, LLC
HomeServices Relocation, LLC
HomeSvc of IL LLC d/b/a Koenig & Strey
GMAC RE

BHE Midcontinent Transmission Holdings LLC
BHE Renewables, LLC
BHE Solar, LLC
BHE Southwest Transmission Holdings LLC
BHE Texas Transco, LLC
BHE U.K. Electric, Inc
BHE U.K. Inc
BHE U.K. Power, Inc
BHE U.S. Transmission, LLC
BHE Wind, LLC
BHH Affiliates, LLC
BHH KC Real Estate, LLC
Big Spring Pipeline Company
Bishop Hill Energy II, LLC
Bishop Hill II Holdings, LLC
BRER Affiliates, LLC
BRER Real Estate Services, LLC
BRER Realty Holding Company, LLC
BRER Referral Services, LLC
CalEnergy Company, Inc
CalEnergy Generation Operating Company
CalEnergy Holdings, Inc
CalEnergy International Services, Inc
CalEnergy International, Inc
CalEnergy Minerals Development, LLC
CalEnergy Minerals LLC
CalEnergy Operating Corporation
CalEnergy Pacific Holdings Corp
California Energy Development Corporation
California Energy Management Company
California Energy Yuma Corporation
Capitol Title Company
CBSHome Commerical, LLC

Conejo Energy Company
Connecticut Referral Group, L.L.C.
Cordova Energy Company, LLC
Cordova Funding Corporation
CTHM, L.L.C.
CTRE, L.L.C.
Dakota Dunes Development Company
DCCO, Inc
Desert Valley Company
DG-SB Project Holdings, LLC
Edina Financial Services, Inc
Edina Realty Referral Network, Inc
Edina Realty Relocation, Inc
Edina Realty Title, Inc
Edina Realty, Inc
Elmore Company
Energy West Mining Company
eRealty, LLC
Esslinger-Wooten-Maxwell, Inc
E-W-M Referral Services, Inc.
F&R/T LLC
Falcon Power Operating Company
FFR, Inc
First Realty Group, Inc.
First Realty, Ltd
First Reserve Insurance, Inc
First Weber Illinois, LLC
First Weber, Inc.
For Rent, Inc
FRTC, LLC
FSRI Holdings, Inc
Geronimo Community Solar Gardens, LLC
Glenrock Coal Company

HS Franchise Holding, LLC
HSGA Real Estate Group, L.L.C.
HSR Equity Funding, Inc
HSW Affiliates Holding, LLC
Huff Commercial Group, LLC
Huff-Drees Realty, Inc
IES Holding II LLC
IES Holding LLC
IMO Company, Inc
Imperial Magma LLC
InsuranceSouth, LLC
Intelligent Energy Solutions LLC
Intero Franchise Services, Inc.
Intero Real Estate Holdings, Inc.
Intero Real Estate Services, Inc.
Intero Referral Services, Inc.
Interwest Mining Company
Iowa Realty Company, Inc
Iowa Realty Insurance Agency, Inc
Iowa Title Company
J.S. White Associates, Inc
JBRC, Inc
Jim Huff Realty, Inc.
JRHBW Realty, Inc d/b/a/ RealtySouth
Jumbo Road Holdings, LLC
Kansas City Title, Inc
Kentucky Residential Referral, LLC
Kern River Funding Corporation
KR Acquisition 1, LLC
KR Acquisition 2, LLC
KR Holding, LLC
Lands of Sierra, Inc.
Larabee School of Real Estate &
Insurance, Inc
M & M Ranch Acquisition Company LLC
M & M Ranch Holding Company LLC
Magma Land Company I
Magma Power Company
Marshall Wind Energy, LLC
MEC Construction Services Company
MEHC Insurance Services Ltd.
MEHC Investment, Inc
MEHC Merger Sub Inc
MHC Investment Company
MHC, Inc
Mid-America Referral Network, Inc.
MidAmerican Central California Transco
LLC
MidAmerican Energy Company
MidAmerican Energy Machining
Services LLC
MidAmerican Funding, LLC
MidAmerican Nuclear Energy Company
LLC
MidAmerican Wind Tax Equity
Holdings, LLC
San Diego PCRE, Inc
San Felipe Energy Company
Saranac Energy Company, Inc

CBSHome Real Estate Company
CBSHome Real Estate of Iowa, Inc
CBSHome Relocation Services, Inc
CE Administrative Services, Inc
CE Black Rock Holdings LLC
CE Butte Energy Holdings LLC
CE Butte Energy LLC
CE Electric (NY), Inc
CE Gen Oil Company
CE Gen Pipeline Corporation
CE Gen Power Corporation
CE Generation LLC
CE Geothermal, Inc.

GPSF-B
Grande Prairie Wind, LLC
Guarantee Appraisal Corporation
Guarantee Real Estate
HMSV Financial Services, Inc
HN Real Estate Group N.C., Inc
HN Real Estate Group, LLC
HN Referral Corporation
HomeServices Financial Holdings, Inc
HomeServices Insurance, Inc
HomeServices Lending, LLC
HomeServices Northeast, LLC
HomeServices of Alabama, Inc.

CE International Investments, Inc
CE Leathers Company

HomeServices of America, Inc
HomeServices of California, Inc

CE Obsidian Energy LLC
CE Obsidian Holding LLC

HomeServices of Connecticut, LLC
HomeServices of Florida, Inc

CE Red Island Energy Holdings LLC

HomeServices of Georgia, LLC

Midland Escrow Services, Inc
Midwest Capital Group, Inc
Midwest Power Transmission Arkansas LLC
(f/k/a Midwest Power Transmission I

Pinyon Pines II Holding Company, LLC
Pinyon Pines Wind I, LLC
Pinyon Pines Wind II, LLC

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FOOTNOTE DATA			

Midwest Power Transmission Iowa LLC
Midwest Realty Ventures, LLC
MTL Canyon Holdings LLC
MWR Capital, Inc
Nebraska Land Title & Abstract Company

PNW Referral, LLC
PPW Holdings LLC
PPW Staffers, LLC
Preferred Carolinas Realty, Inc
Preferred Carolinas Title Agency, LLC

SECI Holdings, Inc
Semonin Realtors, Inc
Shorebreak Holdings II, LLC
Sierra Gas Holding Company
Sierra Pacific Power Company dba NV
Energy

Nebraska Referral, Inc.
Nevada Electric Investment Company
Nevada Power Company dba NV Energy
Niguel Energy Company
NMA, LLC
NNGC Acquisition LLC
Norcon Holdings, Inc
Northern Aurora Inc
Northern Consolidated Power, Inc
Northern Natural Gas Company
NRS Referral Services, LLC
NV Energy, Inc. fka Sierra Pacific Resources
NVE Holdings, LLC
NVE Insurance Co, Inc.
NW Referral Services, LLC
Pacific Minerals, Inc
PacifiCorp
PCRE, L.L.C.
PFR Staffers, LLC
Pickford Escrow Company, Inc
Pickford Holdings, LLC

Priority Title Corporation
Professional Referral Organization, Inc
PW Fox Holding LLC
PW Fox, LLC
Quad Cities Energy Company
Real Estate Knowledge Services, L.L.C.
Real Estate Links, LLC
Real Estate Referral Network, Inc
Real Living Real Estate, LLC
Reece & Nichols Alliance, Inc
Reece & Nichols Realtors, Inc
Reece Commercial, Inc.
Referral Associates of Georgia, LLC
Referral Company of North Carolina, Inc
Referral Network of IL LLC
Relocation Advantage Partners, LLC
RHL Referral Company, LLC
Roberts Brothers, Inc
Roy H. Long Realty Company, Inc
Rubloff Insurance Agency LLC
S.W. Hydro, Inc.

Solar Star 3, LLC
Solar Star California XIX, LLC
Solar Star California XX, LLC
Solar Star Funding, LLC
Solar Star Projects Holdings, LLC
Southwest Relocation, LLC
SSC XIX, LLC
SSC XX, LLC
The Escrow Firm
The Referral Company
TIAC LLC
TitleSouth, LLC
TLTC LLC
Topaz Solar Farms, LLC
TPZ Holding, LLC
TRMC LLC
Two Rivers, Inc
TX Jumbo Road Wind, LLC
VPC Geothermal LLC
Vulcan Power Company
Vulcan/BN Geothermal Power
Company
Wailuku Holding Company LLC
Wailuku Investment LLC
Wailuku River Hydroelectric Power Co,
Inc.
Walnut Ridge Wind, LLC
Wm Broughton, LLC

Pickford Real Estate, Inc
Pickford Services Company, Inc
Pilot Butte, LLC

Salton Sea Funding Corporation
Salton Sea Minerals Corporation
Salton Sea Power Company

Pinon Pine Corporation
Pinon Pine Investment Company
Pinyon Pines I Holding Company, LLC

Salton Sea Power Generation Company
Salton Sea Power LLC
Salton Sea Royalty Company

With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (BHE) requires all subsidiaries to pay to or receive from BHE 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:

Acme Brick Company
Acme Brick DFW, Inc.
Acme Brick Sales Company
Acme Ochs Brick and Stone, Inc.
Innovative Building Products, Inc
Alpha Cargo Motor Express, Inc
Acme Brick Tile & Stone, Inc. (fka Brick
Acquisition Company)
Acme Building Brands, Inc
Acme Investment Company
Acme Management Company
Acme Services Company, L.P.

TOHVT Development, Inc.
TXVT Development, Inc.
Van Enterprises, Inc.
VNDR Development, Inc.
VT Insurance Acquisition Sub Inc.
The Ben Bridge Corporation
Ben Bridge Jeweler, Inc.

Cavalier Homes, Inc.
Fontana Wood Products, Inc.
CMH Homes, Inc.
CMH of KY, Inc.
CMH Parks, Inc.
Chatwell, Inc.
Freedom Warehouse Corp.

Denver Brick Company
Justin Industries, Inc.
AEG Processing Center No. 35, Inc.
AEG Processing Center No. 58, Inc.
Applied Processing Center No. 60, Inc.
American Employers Group, Inc.
Applied Group Insurance Holdings, Inc.
Applied Investigations Inc.
Applied Logistics, Inc.
Applied Premium Finance, Inc.

Berkshire Hathaway Credit Corporation
BH Columbia Inc.
Berkshire Hathaway Finance Corporation
Berkshire Hathaway Inc.

Vanderbilt ABS Corp.
Vanderbilt Mortgage and Finance, Inc.
Vanderbilt SPC, Inc.
Vanderbilt Property&Casualty
Insurance Co., Ltd.
Homefirst Agency, Inc.
21st Communities, Inc.
21st Mortgage Corporation
Henley Holdings, LLC
21 SPC, Inc.
Clayton Homes, Inc.
CMH Capital, Inc.
CMH Services, Inc.
Clayton Education Corp.
Cort Business Services Corporation

BH Credit LLC
Railsplitter Holdings Corporation
Benjamin Moore & Co.
Complementary Coatings Corporation
Eco Color Company
The Indecor Group, Inc.
Burlington Northern Santa Fe, LLC
FreightWise, Inc.
Transportation Technology Services, Inc.
Burlington Northern Santa Fe Insurance

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FOOTNOTE DATA			

Applied Risk Services of New York, Inc.	Company, Ltd. BNSF Logistics International, Inc.	Central States of Omaha Companies, Inc.
Applied Risk Services, Inc.	Royal Cargo Line, Inc.	Central States Indemnity Co. of Omaha
AU Holding Company, Inc.	Albacor Shipping (USA) Inc.	CSI Life Insurance Company
Applied Underwriters, Inc.	BNSF Railway Company	Roxell USA, Inc.
AU Captive Risk Assurance Co.	Bayport Systems, Inc.	CTB Credit Corp
BH, LLC	Burlington Northern Santa Fe Manitoba, Inc.	CTB Inc.
Berkshire Indemnity Group Inc.	Los Angeles Junction Railway Company	CTB International Corp
Combined Claims Services, Inc.	Star Lake Railroad Company	Ironwood Plastics Inc
Coverage Dynamics Group, Inc.	The BN and SF Railway de Mexico, S.A. de C.V.	CTB IW INC
Commercial General Indemnity, Inc.	The Zia Company	CTB Midwest Inc
California Insurance Company	Santa Fe Pacific Pipeline Holdings, Inc.	CTB MN Investments
Continental Indemnity Company	Burlington Northern Santa Fe British Columbia, Ltd.	Meyn LLC
Applied Underwriters Captive Risk Assurance Company, Inc.	Pine Canyon Land Company	International Dairy Queen, Inc.
Illinois Insurance Company	Santa Fe Pacific Insurance Company	American Dairy Queen Corporation
North American Casualty Co.	Santa Fe Pacific Railroad Company	DQF, Inc.
Promesa Health, Inc.	Western Fruit Express Company	DQGC, Inc.
Pennsylvania Insurance Company	Burlington Northern Railroad Holdings, Inc.	Unified Supply Chain, Inc.
Strategic Staff Management, Inc.	BNSF Railway International Services, Inc.	DQ Funding Corporation
Texas Insurance Company	BN Leasing Corporation	Dairy Queen Of Georgia, Inc.
121 Development, Inc.	Midwest Northwest Properties, Inc.	Karmelkorn Shoppes, Inc.
2150 Cobb Development, Inc.	Santa Fe Pacific Pipelines, Inc.	Orange Julius Of America
2701 Camelback Development, Inc.	BNSF Communications, Inc.	Dairy Queen Corporate Stores, Inc.
6991 Development, Inc.	BNSF Spectrum, Inc.	DQ Managed Stores, Inc.
Berkshire Hathaway Automotive Inc.	Borsheim Jewelry Company, Inc	DQ Wholly-Owned Stores, Inc.
BCC Development, Inc.	Brooks Sports, Inc.	DQ Joint Venture Stores, Inc.
BHA Real Estate Holdings, LLC	Total Quality Apparel Resources	PJR Management, Inc.
Borrego Holdings, Inc.	The Buffalo News, Inc.	The Fechheimer Brothers Co.
BWVT Motors, Inc.	Business Wire, Inc.	Nationwide Uniforms
Courtesy Dealership Property, Inc.	Charter Brokerage Holdings Corp.	Fruit of the Loom, Inc.
DAA Development, Inc.	DL Trading Holdings I, Inc.	Union Underwear Co., Inc
Dynamic Development, Inc.	Clayton Commercial Buildings, Inc.	Cumberland Asset Management, Inc.
FFBH Development, Inc.	CMH Hodgenville, Inc.	Fruit of the Loom Direct, Inc.
HFVBH Development, Inc.	CMH Manufacturing, Inc.	Vanity Fair, Inc.
MPP Administrators, Inc.	CMH Set and Finish, Inc.	VFI-Mexico, Inc.
MPP Co., Inc.	CMH Manufacturing West, Inc.	The BVD Licensing Corporation
MVVT Development, Inc.	AL/TEX Homes, Inc.	Russell Athletic Corporation
Old United Casualty Company	BR Agency, Inc.	Martin Mills, Inc.
PFVT Development, Inc.	Giles Industries, Inc.	Camp Manufacturing Company
SFVT Development, Inc.	Southern Energy Homes, Inc.	Leesburg Yarn Mills, Inc.
SN Management, Inc.	CMH Transport, Inc.	Rabun Apparel, Inc.
FTL Regional Sales Co., Inc.	BH Shoe Holdings, Inc.	Marmon Crane Services, Inc.
Union Sales, Inc.	Vision Retailing, Inc.	Marmon Tubing, Fittings & Wire Products, Inc.
Fruit of the Loom Trading Company	American All Risk Insurance Services Inc.	Marmon Engineered Components Company
Fruit of the Loom, Inc. (Sub)	American Commercial Claims Administrators Inc	Marmon Retail Technologies Company
Forest River Financial Services, Inc.	Brookwood Insurance Company	Marmon Wire & Cable, Inc.
Forest River Holdings, Inc.	Berkshire Hathaway Homestate Insurance Company	Lockwood Street Urban Renewal Corporation
Forest River, Inc.	Continental Divide Insurance Company	Ecodyne Corporation
Forest River Manufacturing LLC	Cypress Insurance Company	J.L. Mining Company
Mapletree Transportation, Inc.	Oak River Insurance Company	Fontaine Truck Equipment Company LLC
Priority One Financial Services, Inc.	Redwood Fire and Casualty Insurance Company	Marmon Retail Products, Inc.

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

FlightSafety Capital Corp.	ITTI Group USA Holdings, Inc.	Procrane Holdings, Inc.
FlightSafety Development Corp.	Ingersoll Cutting Tool Company	RCP Investment, Inc.
FlightSafety International Inc.	ITTI Investment Holdings, Inc.	Tucker Safety Products, Inc.
FlightSafety New York, Inc.	Iscar Metals Inc.	Marmon Retail Store Equipment LLC
FlightSafety Properties, Inc.	Taegutec Inc.	Artform International Inc.
FlightSafety Services Corporation	Tool-Flo Manufacturing, Inc.	DCI Marketing Inc.
Garan Central America Corp.	Boot Royalty Company	Cannon Equipment LLC
Garan Incorporated	Chippewa Shoe Company	Marmon Merchandising Holdings, Inc.
Garan Manufacturing Corp.	Footwear Investment Company	Marmon Beverage Technologies, Inc.
Garan Services Corp	H.J. Justin & Sons, Inc.	Cornelius Renew, Inc.
Boat Owners Association of the United States	Justin Belt Company, Inc.	3Wire Group Inc.
Criterion Insurance Agency	Justin Brands, Inc.	Cornelius Inc.
GEICO Corporation	Justin Boot Company	HG-Power Plant, Inc.
Government Employees Financial Corp.	J.S Justin, Inc.	Marmon Energy Services Company
GEICO Insurance Agency	Nocona Boot Company	UTLX Company
GEICO Products, Inc.	Tony Lama Company	Marmon Foodservice Technologies LLC
International Insurance Underwriters, Inc.	Johns Manville Corporation	Campbell Hausfeld Holdings, Inc.
Maryland Ventures, Inc..	Johns Manville, Inc.	Western Builders Supply, Inc.
Boat America Corporation	Seventeenth Street Realty, Inc.	Penn Coal Land, Inc.
Boat/U.S, Inc.	Johns Manville China, Ltd.	TRH Holding Corp.
Plaza Financial Services Co.	Jordan's Furniture, Inc.	CCC Lonestar LLC
Plaza Resources Co.	Albecca, Inc.	Marmon Holdings, Inc.
Top Five Club, Inc.	Active Organics, Inc.	Webb Wheel Products, Inc.
GEICO Marine Insurance Company	Lubrizol Inter-Americas Corporation	Perfection Hy-Test Company
GEICO Advantage Insurance Company	Lubrizol Advanced Materials China, Inc.	Marathon Suspension Systems, Inc.
GEICO Casualty Co.	The Lubrizol Corporation	Fontaine Trailer Company LLC
GEICO Choice Insurance Company	Chemtool Incorporated	Fontaine Modification Company
GEICO General Insurance Co.	Lubrizol Specialty Products, Inc.	Fontaine Fifth Wheel Company
Government Employees Insurance Co.	Lubrizol Advanced Materials Holding Corporation	Fontaine Commercial Trailer, Inc.
GEICO Indemnity Co.	Lubrizol Advanced Materials International, Inc.	Fontaine Engineered Products, Inc.
GEICO Secure Insurance Company	Lipotec Group Corp.	Marmon-Herrington Company
General Re Corporation	Lubrizol Enterprises, Inc.	Triangle Suspension Systems, Inc.
Elm Street Corporation	Lubrizol International Management Corporation	Fontaine Spray Suppression Company
GRD Holdings Corporation	Lubrizol Overseas Trading Corporation	TSE Brakes, Inc.
Gen Re Intermediaries Corporation	LSP Holding, Inc.	Union Tank Car Company
General Re New England Asset Management	MPP Pipeline Corporation	Uni-Form Components Co.
Genesis Management and Insurance Services Corporation	Noveon Hilton Davis, Inc.	Marmon Distribution Services, Inc.
General Star Management Company	Lubrizol Advanced Materials, Inc.	Railserve, Inc.
United States Aviation Underwriters, Incorporated	Lubrizol Oilfield Solutions, Inc.	Worldwide Containers, Inc.
General Re Financial Products Corporation	P Chem, Inc.	Exsif Worldwide, Inc.
General Reinsurance Corporation	Lubrizol Advanced Materials Gibraltar, Inc.	McLane Southern, Inc.
Faraday Capital Limited	Particle Sciences, Inc.	McLane Western, Inc.
Genesis Insurance Company	Syrgis Holdings, Inc.	McLane Beverage Distribution, Inc.

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Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

General Star Indemnity Company	Vesta Funding, Inc.	McLane Beverage Holding, Inc.
General Star National Insurance Company	Vesta Intermediate Funding, Inc.	McLane Minnesota, Inc.
General Re Life Corporation	ExtruMed, Inc.	McLane Ohio, Inc.
Idealife Insurance Company	SSP-SiMatrix Inc.	McLane Express, Inc.
Helzberg's Diamond Shops, Inc.	Lubricant Investments, Inc.	JDS Properties, Inc.
HDS Redevelopment Corporation	Warwick Chemicals USA, Inc.	Intrepid JSB, Inc.
H. H. Brown Shoe Company, Inc.	Marmon Water, Inc.	International Traders, Inc.
First American Carriers, Inc.	Floors, Inc.	QS Partners LLC
Meadowbrook Meat Company, Inc.	NFM of Kansas, Inc.	Brainy Toys, Inc.
McLane New Jersey, Inc.	LMG Ventures, LLC	OTC Brands, Inc.
Kahn Ventures, Inc.	Nebraska Furniture Mart, Inc.	OTC Direct, Inc.
Empire Distributors, Inc.	NFM SERVICES, LLC	Mindware Corporation
Empire Distributors of North Carolina, Inc.	Homemakers Plaza, Inc.	MW Wholesale, Inc.
Baroness Small Estates, Inc.	TXFM, Inc.	Oriental Trading Company, Inc.
Horizon Wine & Spirits - Nashville, Inc.	WMC Corp.	OTC Worldwide Holdings, Inc.
Horizon Wine & Spirits - Chattanooga, Inc.	First Berkshire Hathaway Life Insurance Company	Smilemakers, Inc.
Delta Wholesale Liquors, Inc.	Berkshire Hathaway Life Insurance Company of Nebraska	Smilemakers Canada Inc.
Salado Sales, Inc.	BHG Life Insurance Company	BH Media Group, Inc.
McLane Foodservice, Inc.	Ringwalt & Liesche Co.	BH Media Group Holdings, Inc.
McCarty-Hull Cigar Company, Inc.	Brilliant National Services, Inc.	Omaha World-Herald Company
Professional Datasolutions, Inc.	Soco West, Inc.	World Investments, Inc.
Claims Services, Inc.	Whittaker, Clark & Daniels, Inc.	WPLG, Inc.
M & C Products, Inc.	L.A. Terminals, Inc.	TPC European Holdings, LTD.
Transco, Inc.	BHG Structured Settlements, Inc.	TPC North America, Ltd.
McLane Company, Inc.	Resolute Management Inc.	The Pampered Chef, Ltd.
McLane Eastern, Inc.	International American Group Inc.	Precision Steel Warehouse - Charlotte
McLane Midwest, Inc.	Northern States Agency, Inc.	Precision Steel Warehouse, Inc.
McLane Suneast, Inc.	Finial Holdings, Inc.	Precision Brand Products, Inc.
McLane Mid-Atlantic, Inc.	GUARDco, Inc.	R.C. Willey Home Furnishings
C & R Insurance Services, Inc.	Affiliated Agency Operations Co.	Richline Group, Inc
Medical Protective Finance Corporation	Hawthorn Life International, Ltd.	Hallmark Sweet, Inc.
The Medical Protective Company	Consolidated Health Plans Inc.	Stern/Leach Company
Medical Protective Insurance Services, Inc.	Affordable Housing Partners, Inc.	Rio Grande, Inc.
Princeton Advertising & Marketing Group, Inc.	Berkshire Hathaway Global Insurance Services, LLC	See's Candies, Inc
PLICO Financial, Inc	Berkshire Hathaway Specialty Concierge, LLC	Sees Candy Shops, Incorporated
PLICO	CoverYourBusiness.com Inc.	BHSF, Inc.
PLICO Sponsored Captive Insurance - Cell 1	Berkshire Hathaway Direct Insurance Company	ScottCare Corporation
PLICO Sponsored Captive Insurance Co.	WestGUARD Insurance Company	The Scott Fetzer Company
Alexander Road Insurance Agency, Inc.	Berkshire Hathaway Assurance Corporation	Campbell Hausfeld/Scott Fetzer Company
Princeton Insurance Company	EastGUARD Insurance Company	Adalet/Scott Fetzer Company
MedPro Group, Inc	National Liability & Fire Insurance Company	Western/Scott Fetzer Company
Princeton Risk Protection, Inc.	National Indemnity Company of Mid-America	Halex/Scott Fetzer Company
Red River Providers Association RPG	National Fire & Marine Insurance Company	Stahl/Scott Fetzer Company
Ridgeline Captive Management, Inc.	National Indemnity Company	SFEG Corp.

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			2015/Q4
FOOTNOTE DATA			

MedPro Risk Retention Services, Inc.	Atlanta International Insurance Company	Wayne/Scott Fetzter Company
Somerset Services, Inc	Berkshire Hathaway Specialty Insurance Company	Carefree/Scott Fetzter Company
Accurate Installations, Inc.	Columbia Insurance Company	Scott Fetzter Financial Group, Inc.
Benson, Ltd.	NorGUARD Insurance Company	UCFS Europe Company
Benson Industries, Inc.	Commercial Casualty Insurance Company	BH Finance, Inc.
BuilderMT, Inc.	Unione Italiana Reinsurance Company of America, Inc.	United Consumer Financial Services Company
Cubic Designs, Inc.	Finial Reinsurance Company	United Direct Finance, Inc.
Ellis & Watts Global Industries, Inc.	National Indemnity Company of the South	World Book, Inc.
Hohmann & Barnard, Inc.	AmGUARD Insurance Company	World Book Encyclopedia, Inc.
MiTek Holdings, Inc.	BNJ NetJets, Inc.	World Book/Scott Fetzter Company
HeatPipe Technology, Inc.	Executive Jet Management, Inc.	SHX Flooring, Inc.
Kova Solutions, Inc.	NetJets Aviation, Inc.	Shaw International Services, Inc.
MiTek Industries, Inc.	NetJets Europe Holdings, LLC	Pro Installations, Inc.
M&M Tradition Holdings Corp.	NetJets Inc.	Shaw Contract Flooring Services, Inc.
Miller-Sage, Inc.	NetJets International, Inc.	Spectra Contract Flooring Puerto Rico, Inc.
Rush Air Inc	NetJets Large Aircraft, Inc.	Shaw Industries Group, Inc.
SidePlate Systems, Inc.	NetJets Sales, Inc.	Shaw Industries, Inc.
SSS Acquisition Sub, Corp	NetJets Services, Inc.	Shaw Diversified Services, Inc.
SSS Acquisition Inc.	NetJets U.S., Inc.	Shaw Transport, Inc.
TBS USA, Inc.	NJE Holdings, LLC	Shaw Floors, Inc.
TMI Climate Solutions, Inc.	NJI Sales, Inc.	Shaw Retail Properties, Inc.
MiTek USA, Inc.	Marquis Jet Partners, Inc.	Shaw Funding Company
The Wilkins Corporation	Marquis Jet Holdings, Inc.	Star Furniture Company
121 Acquisition Co., LLC	DragonFly Aeronautics LLC	CJE II
Mouser Electronics, Inc.	U.S. Underwriters Insurance Co.	XTRA Intermodal, Inc.
Norvell Electronics, Inc	Blue Chip Stamps, Inc.	RENTCO Trailer Corporation
Sager Electrical Supply Co. Inc	Montana Retail Properties, Inc.	X-L-Co., Inc.
Astrex Holding Company	MS Property Company	XTRA Corporation
Astrex Electronics, Inc	AJF Warehouse Distributors, Inc.	XTRA Companies, Inc.
TTI, Inc.	XTRA Finance Corporation	Mount Vernon Fire Insurance Company
Gateway Underwriters Agency, Inc.	United States Liability Insurance Company	Mount Vernon Specialty Insurance Company
U.S. Investment Corporation	Radnor Specialty Insurance Company	

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 37 Column: f

Unless otherwise indicated, amounts are reflected in Account 146 pursuant to the Tax Allocation Agreement with Berkshire Hathaway Energy Company.

Schedule Page: 262.1 Line No.: 7 Column: f

Amounts are reflected in Account 142.

Schedule Page: 262.1 Line No.: 13 Column: f

Amounts are reflected in Account 142.

Schedule Page: 262.1 Line No.: 14 Column: f

Amounts are reflected in Account 142.

Schedule Page: 262.1 Line No.: 15 Column: f

Amounts are reflected in Account 142.

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

Column J total	35,079,087
less Income Taxes-Federal - column (j.) line 37 (account 409.1)	15,723,536
less Income Taxes-State - column (j.) line 20 (account 409.1)	5,325,900
Amount charged to Taxes Other Than Income	56,128,523
Taxes (account 408.1) included in column (j.)	
Taxes charged to construction overhead	(74,324)
Taxes billed to others	(100,789)
Sales taxes	(519,903)
Taxes reported on p. 114 line 14 column (c.)	55,433,507

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	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			2015/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 6 Column: k

FIN 48

\$990,334

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	\$ 661,254,709	\$781,598,340

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			2015/Q4
FOOTNOTE DATA			

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	\$ 14,342,693	\$ 14,254,693

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			2015/Q4
FOOTNOTE DATA			

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

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	
11	Fuel and storage, unaccounted for gas, and electrical compression trackers (1)	RP97-275	

(1) Refer to footnote 4 - Regulatory Matters in the Notes to Financial Statements on page 122 for more information regarding regulatory trackers.

Schedule Page: 278 Line No.: 7 Column: f

Represents valuation changes.

Schedule Page: 278 Line No.: 11 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			2015/Q4
FOOTNOTE DATA			

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

Other Revenues consist of:

Gain on replacement of encroachment volumes	\$4,307,417
Five items each less than \$250,000	372,728
	<u>\$4,680,145</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
Northern Natural Gas Company			2015/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 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	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			2015/Q4
FOOTNOTE DATA			

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

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

	<u>Gas Used (Dth)</u>	<u>Amount (\$)</u>
Transmission	10,716,468	\$ 31,310,530
Underground Storage	640,382	1,834,651
Total Line 1	<u>11,356,850</u>	<u>\$ 33,145,181</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	49,488	\$ 143,288
Other Underground Storage Facility Fuel	185,051	549,711
Total Line 10	<u>234,539</u>	<u>\$ 692,999</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
Northern Natural Gas Company			2015/Q4
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 1 Column: c

The (\$19,759) is a refund from El Paso Natural Gas Company due under FERC Commission Opinion 517-A issued July 16, 2015 in Docket No. RP08-426-000 for the period January 1, 2009 through March 31, 2011.

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 2015/Q4
Northern Natural Gas Company			
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: 338 Line No.: 2 Column: b

All plant bases are the balances as of 12-31-15.

The depreciation rates as identified for lines 4, 7, 8, 13, 14, and 15 are consistent with General Rate 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 was applicable to those depreciable assets placed in service after 10/31/98 consistent with the General Rate Case Settlement in RP98-203. All of respondent's Offshore Production and Gathering plant placed in service after 10/31/98 was retired in 2014. 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 12/31/15 was \$1,545,742.

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 12/31/15 was \$24,187,410.

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

The depreciation rate of General Plant structures is 2.75% with a plant basis of \$21,136,449 as of 12/31/15. The depreciation rate for Other General Plant is 10.0% with a plant basis of \$68,003.825 as of 12/31/15.

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.: 10 Column: c

The depreciation rate for Base Load LNG Transportation plant is 10.0% with a plant basis of \$1,619,444 as of 12/31/15. The depreciation rate for Base Load LNG computer equipment is 10.0% with a plant basis of \$13,871 as of 12/31/15. The depreciation rate for Other Base Load LNG equipment is 1.25% with a plant basis of \$5,816,285 as of 12/31/15.

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, 2015, was \$119,856,133.

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			2015/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 12 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.

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			2015/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	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			2015/Q4
FOOTNOTE DATA			

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

The \$532,966 pertains to the following:

Smartpigging/Hydro Testing (Account 182.3)	\$ 453,132
Storage study (Account 183.2)	27,947
Job orders (Account 186)	51,887
	<hr/>
	\$ 532,966

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

The \$64 pertains to the following:

Lobbying expenses (Account 426.4)	\$ 43
Donations - O&M (Account 426.1)	18
Other deductions - O&M (Account 426.5)	3
	<hr/>
	\$ 64

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Accounts charged or credited for MEC: 107, 174, 252, 421, 816, 819, 852, 855, 856, 857, 859, 867 and 931.

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

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

Schedule Page: 358 Line No.: 5 Column: c

Accounts charged or credited for MEC: 107, 426.1, 426.5, 850, 920 and 923.

Schedule Page: 358 Line No.: 10 Column: c

Accounts charged or credited for BHEC: 165, 426.1, 426.4, 426.5, 920, 923, 924 and 925.

Schedule Page: 358 Line No.: 16 Column: b

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

Schedule Page: 358 Line No.: 17 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 Berkshire Hathaway Energy 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. Eight 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: 408.1, 419, 489.2, 489.4, 493, 495, 850, 920, 921 and 926.

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

Accounts charged or credited for MEC: 408.1, 493, 806, 920, 921, and 926.

Schedule Page: 358 Line No.: 23 Column: c

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

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

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

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

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

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 29 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 Berkshire Hathaway Energy 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 BHEC. This allocator distributes costs to benefited affiliates based on the occupied square footage of the office building.

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 508 Line No.: 2 Column: a

Pursuant to the Respondent's blanket certificate and Section 157.216(a) of the Commission's regulations, unit 6 totaling 2,400 horsepower was abandoned at the Cunningham underground storage facility effective December 29, 2015. The storage facility is located in Pratt County, Kansas.

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 Line No.: 9 Column: a

Pursuant to the Respondent's blanket certificate and Section 157.208(b) of the Commission's regulations, Northern constructed the Willow Lake compressor station consisting of one unit totaling 1,590 horsepower. The compressor station, located in Clark County, South Dakota, was ready for service October 31, 2015.

Schedule Page: 508.1 Line No.: 6 Column: a

Unit 5 at the Paullina, 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.: 14 Column: a

In accordance with the Commission Order Approving Abandonment issued July 31, 2014, in Docket No. CP14-489-000, Northern abandoned four units totaling 24,800 horsepower at the Tescott compressor station in Ottawa County, Kansas. Units 1 – 4 were abandoned effective August 28, 2015.

Schedule Page: 508.1 Line No.: 15 Column: a

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

Schedule Page: 508.1 Line No.: 18 Column: a

Pursuant to the Respondent's blanket certificate and Section 157.216(a) of the Commission's regulations, unit 26 totaling 6,960 horsepower at the Sublette compressor station was abandoned effective November 30, 2015. The compressor station is located in Seward County, Kansas.

Schedule Page: 508.2 Line No.: 12 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.

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Negative amounts are due to displacement.

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 2015/Q4
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 Corporation	10.4	100.0
SDB96701 Parkston branchline	NorthWestern Corporation	43.7	100.0
SDB97001 Parker branchline	NorthWestern Corporation	20.4	100.0
SDB97301 Marion branchline	NorthWestern Corporation	0.1	100.0
SDB97101 Menno branchline	NorthWestern Corporation	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

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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The 9,366,327 Dth represents gas purchases recorded to FERC account 803.

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

The 78,365,199 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 2014 estimate reversal in January 2015 and the transportation estimate in and for December 2015.

	<u>Amount (Dth)</u>
Line 20 Deliveries of gas transported for others	1,051,617,439
Plus December 2014 throughput estimate reversal	108,680,000
Less December 2015 throughput estimate	<u>(105,438,000)</u>
Total volume eligible for ACA surcharge	<u>1,054,859,439</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 87,363,874 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	15,026
Work Order Adjustment	29,598
Gas Used in other O&M Operations	<u>2,438,467</u>
Total	<u>2,483,091</u>

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

The 936,068 Dth represents gas purchases recorded to FERC account 803.

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

The 30,997,312 Dth represents gas withdrawn from storage (includes third party and company owned gas).

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

The 25,772,906 Dth represents gas injected into storage (includes third party and company owned gas).

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

	<u>Amount (Dth)</u>
Drip Shrinkage	3,618
Work Order Adjustment	1,786
Gas Used in other O&M Operations	<u>375,479</u>
Total	<u>380,883</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 2015/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Gas used for other operation purposes:

		<u>Month 1</u> <u>Gas Used (Dth)</u>	<u>Month 1</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	9	23
Line Operations	856	93,301	242,891
Purification Underground Storage	821	191	497
Other Underground Storage Operations	817	4,713	12,269
Other Compressor Station Fuel	819	1,183	3,080
		<u>99,397</u>	<u>\$ 258,760</u>

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 which is not considered shipper supplied gas.

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

Gas used for other operation purposes:

		<u>Month 2</u> <u>Gas Used (Dth)</u>	<u>Month 2</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	793	1,808
Line Operations	856	111,041	253,174
Purification Underground Storage	821	972	2,216
Other Underground Storage Operations	817	4,689	10,691
Other Compressor Station Fuel	819	2,215	5,050
		<u>119,710</u>	<u>\$ 272,939</u>

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: gg

Gas used for other operation purposes:

		<u>Month 3</u> <u>Gas Used (Dth)</u>	<u>Month 3</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	2,893	6,147
Line Operations	856	131,543	279,503
Purification Underground Storage	821	7,367	15,653
Other Underground Storage Operations	817	11,024	23,424
Other Compressor Station Fuel	819	3,545	7,532
		<u>156,372</u>	<u>\$ 332,259</u>

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 which is not considered shipper supplied gas.

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

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

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			2015/Q4
FOOTNOTE DATA			

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.