

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. _____

Form 2 Approved
OMB No.1902-0028
(Expires 12/31/2020)

Form 3-Q Approved
OMB No.1902-0205
(Expires 12/31/2019)



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 2018/Q4



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholder 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, 2018, 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, 2018, 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

Omaha, Nebraska
April 1, 2019

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

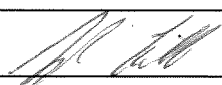
IDENTIFICATION

01 Exact Legal Name of Respondent Northern Natural Gas Company		Year/Period of Report End of <u>2018/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 04/01/2019

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 2018/Q4
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)	
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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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72	Shipper Supplied Gas for the Current Quarter	521			
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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 <u>2018/Q4</u>
General Information			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Joseph M. Lillo, Vice President Finance 1111 South 103rd Street, Omaha, NE 68124</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Delaware, 7/14/1986</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>NA</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>The Respondent owns and operates a natural gas pipeline system and engages in transportation and storage of gas for others in interstate commerce in Illinois, Iowa, Kansas, Louisiana-Offshore, Michigan, Minnesota, Nebraska, New Mexico, Oklahoma, South Dakota, Texas, Texas-Offshore, and Wisconsin.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes... Enter the date when such independent accountant was initially engaged:</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) <input checked="checked" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of <u>2018/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:

12/31/2018

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:

12/31/18 by written consent

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 12/31/2018			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	1,002	1,002		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	1,002	1,002		
8					
9	NNGC Acquisition, LLC	1,002	1,002		
10	666 Grand Avenue, Suite 500, Des Moines, IA 50309-2580				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

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Northern Natural Gas Company			2018/Q4
Important Changes During the Quarter/Year			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.
- Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
 8. State the estimated annual effect and nature of any important wage scale changes during the year.
 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None

2. None

3. Sale of Big Lake, Texas Office Building

On March 29, 2018, Respondent abandoned by sale its Big Lake office building under the authority of Respondent's blanket certificate CP82-401. In compliance with CFR 18, Paragraph B of Account 102, Gas Plant Sold, Respondent filed with the Federal Energy Regulatory Commission (Commission) on September 20, 2018 proposed journal entries to record the sale and clear all amounts recorded to this account. The Commission approved Respondent's proposed accounting entries on November 9, 2018.

4. None

5. CP16-487-000

By Commission order issued August 22, 2017, Respondent was granted approval to construct and operate a 7.86-mile-long, 20-inch-diameter natural gas pipeline with appurtenances, in Dakota County, Minnesota. The facilities were placed into service November 1, 2018.

BLANKET CERTIFICATE ACTIVITIES

CP17-76-000

Pursuant to Northern's blanket authority granted September 1, 1982, in Docket No. CP82-401-000 and the prior notice provisions in section 157.208 of the Commission's regulations, Northern received authorization to construct and operate

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Northern Natural Gas Company			
Important Changes During the Quarter/Year			

the Lake Mills compressor station in Worth County, Iowa. The station consists of one 15,900-horsepower unit and was placed into service November 1, 2018.

CP17-466-000

Pursuant to Northern's blanket authority granted September 1, 1982, in Docket No. CP82-401-000 and the prior notice provisions in section 157.208 of the Commission's regulations, Northern received authorization to construct and operate (1) a new 11,152-horsepower (HP) Bakersfield compressor station; (2) approximately 1.5 miles of 20-inch-diameter pipeline lateral with appurtenances; and (3) a new interconnect, all located in Pecos County, Texas. The facilities were placed into service May 1, 2018.

CP18-81-000

Pursuant to Northern's blanket authority granted September 1, 1982, in Docket No. CP82-401-000 and the prior notice provisions in section 157.208 of the Commission's regulations, Northern received authorization to (1) construct a new compressor station near Wakefield, Michigan; (2) construct a new regulator station near West Ishpeming, Michigan; (3) uprate the maximum allowable operating pressure on a segment of Northern's existing Marquette branch line in Marquette County, Michigan; and (4) abandon short segments of pipeline in Gogebic and Marquette counties, Michigan. Unit 1 at the Wakefield compressor station was placed into service December 12, 2018.

§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, 2018.

6. None

7. None

8. None

9. Refer to Note 13 included in the Notes to the Financial Statements on page 122.

10. None

11. None

12. Effective January 8, 2018 Nicholas Marquardt was elected Vice President, Engineering. Effective January 10, 2018 William J. Fehrman was elected Chairman. Effective March 27, 2018 William Sonnleitner was elected Vice President, Information Technology.

13. Not applicable

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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	4,564,219,594	4,224,383,452	
3	Construction Work in Progress (107)	200-201	90,811,660	72,370,196	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	4,655,031,254	4,296,753,648	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,377,505,067	1,360,160,345	
6	Net Utility Plant (Total of line 4 less 5)		3,277,526,187	2,936,593,303	
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)		3,277,526,187	2,936,593,303	
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	1,924,933	3,737,748	
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)		47,936,335	44,371,661	
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)		47,936,335	44,371,661	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)		(14,992,868)	(4,273,862)	
33	Special Deposits (132-134)		3,422,757	2,912,440	
34	Working Funds (135)		22,900	23,900	
35	Temporary Cash Investments (136)	222-223	29,719,441	25,254,622	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		107,207,344	81,067,484	
38	Other Accounts Receivable (143)		568,642	875,485	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		305,000,000	175,000,000	
41	Accounts Receivable from Associated Companies (146)		9,246,046	19,167,340	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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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		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		33,289,548	32,367,251	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		60,111,802	51,463,822	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt		0	199,996,772	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		72,162,742	55,079,679	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		1,190,757	1,401,135	
42	Customer Deposits (235)		14,068,640	6,669,994	
43	Taxes Accrued (236)	262-263	55,423,102	50,853,419	
44	Interest Accrued (237)		15,803,888	12,259,722	
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)		506,169	1,176,794	
49	Miscellaneous Current and Accrued Liabilities (242)	268	36,830,609	26,798,073	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		839,499	12,223,888	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		196,825,406	366,459,476	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		5,225,991	2,332,845	
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	0	
61	Other Regulatory Liabilities (254)	278	443,397,608	458,225,346	
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)		641,691,797	625,662,023	
65	Accumulated Deferred Income Taxes - Other (283)		43,055,526	44,014,839	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,133,370,922	1,130,235,053	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		4,215,915,345	3,727,702,176	

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>2018/Q4</u>
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Statement of Income

- Quarterly
1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
 2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
 3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
 4. If additional columns are needed place them in a footnote.
- Annual or Quarterly, if applicable
5. Do not report fourth quarter data in columns (e) and (f)
 6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
 7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
 8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
 9. Use page 122 for important notes regarding the statement of income for any account thereof.
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 - 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	900,713,400	693,438,299	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	306,059,751	173,579,241	0	0
5	Maintenance Expenses (402)	317-325	136,159,177	75,203,847	0	0
6	Depreciation Expense (403)	336-338	73,160,411	68,411,575	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	8,602,994	8,497,046	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		0	0	0	0
13	(Less) Regulatory Credits (407.4)		0	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	58,835,454	57,065,839	0	0
15	Income Taxes-Federal (409.1)	262-263	38,324,786	24,597,204	0	0
16	Income Taxes-Other (409.1)	262-263	8,611,121	6,351,130	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	275,702,724	672,517,399	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	257,551,227	591,383,111	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		647,905,191	494,840,170	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		252,808,209	198,598,129	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 <u>2018/Q4</u>
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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)		252,808,209	198,598,129	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		5,173	7,375	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	123	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)		8,454,830	4,439,326	0	0
38	Allowance for Other Funds Used During Construction (419.1)		7,508,449	5,624,521	0	0
39	Miscellaneous Nonoperating Income (421)		5,194,602	7,237,865	0	0
40	Gain on Disposition of Property (421.1)		52,235	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		21,204,943	17,294,214	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	835,969	255,987	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)		14,357	45,602	0	0
49	Other Deductions (426.5)		62,815	9,734	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	913,141	311,323	0	0
51	Taxes Applicable 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	3,200,220	2,986,758	0	0
54	Income Taxes-Other (409.2)	262-263	1,307,469	633,080	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	4,999,881	14,341,034	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	4,042,987	11,213,052	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)		5,464,583	6,747,800	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		14,827,219	10,235,091	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		42,494,167	38,950,000	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	472,350	521,365	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	117,297	61,810	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		1,571,119	1,319,708	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		41,512,695	38,213,467	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		226,122,733	170,619,753	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)		226,122,733	170,619,753	0	0

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Statement of Retained Earnings

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- 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		598,168,842	427,549,089
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)		226,122,733	170,619,753
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	30,000,000	
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		794,291,575	598,168,842
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		794,291,575	598,168,842
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)	226,122,733	170,619,753	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	81,763,405	76,908,621	
5	Amortization of (Specify)	10,565,420	10,958,756	
6	Deferred Income Taxes (Net)	19,108,391	84,262,270	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	3,427,016	(14,616,508)	
9	Net (Increase) Decrease in Inventory	(5,619,190)	125,669	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	26,172,439	(7,813,580)	
12	Net (Increase) Decrease in Other Regulatory Assets	7,265,675	26,239	
13	Net Increase (Decrease) in Other Regulatory Liabilities	(9,828,760)	419,689	
14	(Less) Allowance for Other Funds Used During Construction	7,508,449	5,624,521	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:	(39,061,042)	(58,630,900)	
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.)	312,407,638	256,635,488	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(424,912,268)	(273,102,324)	
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	(7,508,449)	(5,624,521)	
27	Other:	21,093,131	3,055,543	
28	Cash Outflows for Plant (Total of lines 22 thru 27.)	(396,310,688)	(264,422,260)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)	205,093	360	
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)	(9,519,547)	(4,942,815)	
39	Proceeds from Sales of Investment Securities (a)	5,785,950	2,369,979	

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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	0	(13,169)	
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47.?)	(399,839,192)	(267,007,905)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)	449,923,500		
54	Preferred Stock			
55	Common Stock			
56	Other: Debt issuance costs	(4,675,809)		
57	Net Increase in Short-Term Debt (c)			
58	Other: Loans to BHE	440,000,000	220,000,000	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	885,247,691	220,000,000	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)	(200,000,000)		
63	Preferred Stock			
64	Common Stock			
65	Other: Issuance of promissory notes to BHE	(570,000,000)	(240,000,000)	
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock	(30,000,000)		
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	85,247,691	(20,000,000)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of Line 18, 49 and 71)	(2,183,863)	(30,372,417)	
75				
76	Cash and Cash Equivalents at Beginning of Year	29,759,193	60,131,610	
77				
78	Cash and Cash Equivalents at End of Year	27,575,330	29,759,193	

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 2018/Q4
Northern Natural Gas Company			
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 locally managed businesses principally engaged in the energy industry. 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 west Texas to Michigan's Upper Peninsula (the "System"). The Respondent primarily transports and stores natural gas for utilities, municipalities, gas marketing companies and industrial and commercial users. The System consists of two commercial segments. 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 Market Area and Field Area are separated at a Demarcation Point. The System consists

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Northern Natural Gas Company			
Notes to Financial Statements			

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 6.0 billion cubic feet ("Bcf") per day, a Field Area delivery capacity of 1.7 Bcf per day to the Market Area and 1.4 Bcf per day to the West Texas area and over 79 Bcf of firm service and operational storage cycle capacity in five storage facilities. 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 delivered over 1.2 trillion cubic feet of natural gas to its customers in 2018.

(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 1, 2019, which is the date the audited Financial Statements were available to be issued.

Accounting for the Effects of Certain Types of Regulation

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

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

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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. Alternative 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 and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds and other investments 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, 2018 and 2017, the allowance for doubtful accounts was insignificant 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.

Inventories

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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 and operating expenses 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 for purchase 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.

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

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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 \$1.6 million and \$1.3 million for the years ended December 31, 2018 and 2017, respectively, and is included in interest expense, net on the Statements of Income. AFUDC on equity funds totaled \$7.5 million and \$5.6 million for the years ended December 31, 2018 and 2017, respectively, and is included in other, net income on the Statements of Income.

System Gas

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

Asset Retirement Obligations

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

Revenue Recognition

The Respondent uses a single five-step model to identify and recognize revenue from contracts with customers ("Customer Revenue") upon transfer of control of promised services in an amount that reflects the consideration to which the Respondent expects to be entitled in exchange for those services.

The majority of the Respondent's revenue is derived from tariff-based transportation and storage arrangements approved by FERC. These tariff-based revenues have performance obligations to deliver services to customers which are satisfied over time as services are provided.

Revenue recognized is equal to what the Respondent has the right to invoice as it corresponds directly with the value to the customer of the Respondent's performance to date and includes billed and unbilled amounts. As of December 31,

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2018 and 2017, unbilled revenue was \$6.2 million and \$8.1 million, respectively, and is included in customer accounts receivable, net on the Balance Sheets. The Respondent's transportation and storage revenue is primarily derived from fixed reservations 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, 2018 and 2017.

Income Taxes

Berkshire Hathaway includes the BHE and its subsidiaries in its consolidated 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.

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. Changes in deferred income tax assets and liabilities that are associated with property-related basis differences and other various differences that the Respondent deems probable of being reflected in future regulatory rates, are charged or credited directly to a regulatory asset or liability and will be included in rates when the temporary differences reverse. Other changes in deferred income tax assets and liabilities are included as a component of income tax expense. Changes in deferred income tax assets and liabilities attributable to changes in enacted income tax rates are charged or credited to income tax expense or a regulatory asset or liability in the period of enactment. Valuation allowances are established when necessary to reduce certain deferred income tax assets to the amount that is more-likely-than-not to be realized.

In determining the Respondent's income taxes, management is required to interpret complex income tax laws and regulations, which includes consideration of regulatory implications imposed by the FERC. The Respondent's income tax returns are subject to continuous examinations by federal, state and local income tax authorities that may give rise to different interpretations of these complex laws and regulations. Due to the nature of the examination process, it generally takes years before these examinations are completed and these matters are resolved. The Respondent recognizes the tax 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. The Respondent's unrecognized tax benefits are included in other current assets and other long-term liabilities on the Balance Sheets. Estimated interest and penalties, if any, related to uncertain tax positions are included as a component of income tax expense on the Statements of Income.

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New Accounting Pronouncements

In August 2017, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2017-12, which amends FASB Accounting Standards Codification ("ASC") Topic 815, "Derivatives and Hedging." The amendments in this guidance update the hedge accounting model to enable entities to better portray the economics of their risk management activities in the financial statements, expands an entity's ability to hedge non-financial and financial risk components and reduces complexity in fair value hedges of interest rate risk. In addition, it eliminates the requirement to separately measure and report hedge ineffectiveness and generally requires the entire change in fair value of a hedging instrument to be presented in the same income statement line as the hedged item and also eases certain documentation and assessment requirements. This guidance is effective for interim and annual reporting periods beginning after December 15, 2018 for public entities. For nonpublic entities, this guidance is effective for annual reporting periods beginning after December 15, 2019 and interim reporting periods within annual reporting periods beginning after December 15, 2020. This guidance is required to be adopted using a modified retrospective approach by means of a cumulative-effect adjustment to retained earnings as of the beginning of the fiscal year of adoption, with early adoption permitted. The Respondent adopted the guidance on January 1, 2019 and it did not have a material impact on the Respondent's Financial Statements and disclosures included within Notes to Financial Statements.

In March 2017, the FASB issued ASU No. 2017-07, which amends FASB ASC Topic 715, "Compensation - Retirement Benefits." The amendments in this guidance require that an employer disaggregate the service cost component from the other components of net benefit cost and report the service cost component in the same line item as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the statement of operations separately from the service cost component and outside the subtotal of operating income. Additionally, the guidance only allows the service cost component to be eligible for capitalization when applicable. This guidance is effective for interim and annual reporting periods beginning after December 15, 2017 for public entities. For nonpublic entities, this guidance is effective for annual reporting periods beginning after December 15, 2018 and interim reporting periods within annual reporting periods beginning after December 15, 2019. This guidance must be adopted retrospectively for the presentation of the service cost component and the other components of net benefit cost in the statement of operations and prospectively for the capitalization of the service cost component in the balance sheet, with early adoption permitted. The Respondent adopted this guidance effective January 1, 2018, and the adoption did not have a material impact on its Financial Statements and disclosures included within Notes to Financial Statements

In November 2016, the FASB issued ASU No. 2016-18, which amends FASB ASC Subtopic 230-10, "Statement of Cash Flows - Overall." The amendments in this guidance require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The Respondent adopted this guidance retrospectively effective January 1, 2018, and the adoption did not have a material impact on its Financial Statements.

In August 2016, the FASB issued ASU No. 2016-15, which amends FASB ASC Topic 230, "Statement of Cash Flows." The amendments in this guidance address the classification of eight specific cash flow issues within the statement of cash flows with the objective of reducing the existing diversity in practice. The Respondent adopted this guidance retrospectively effective January 1, 2018 and the adoption did not have a material impact on its Financial Statements.

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In February 2016, the FASB issued ASU No. 2016-02, which creates FASB 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. During 2018, the FASB issued several ASUs that clarified the implementation guidance and provided optional transition practical expedients for ASU No. 2016-02 including ASU No. 2018-01 that allows companies to forgo evaluating existing land easements if they were not previously accounted for under ASC Topic 840, "Leases," ASU No. 2018-11 that allows companies to apply the new guidance at the adoption date with the cumulative-effect adjustment to the opening balance of retained earnings recognized in the period of adoption and ASU No. 2018-20 that provides targeted improvements to lessor accounting, such as the handling of sales and other similar taxes. This guidance is effective for interim and annual reporting periods beginning after December 15, 2018 for public companies. For nonpublic entities, this guidance is effective for annual reporting periods beginning after December 15, 2019 and interim reporting periods within annual reporting periods beginning after December 15, 2020. This guidance is required to be adopted using a modified retrospective approach, with early adoption permitted. The Respondent adopted this guidance effective January 1, 2019, for all contracts currently in-effect. The Respondent is finalizing its implementation efforts relative to the new guidance and currently does not believe the adoption of the new guidance will have a material impact on its Financial Statements and disclosures included within Notes to Financial Statements.

In May 2014, the FASB issued ASU No. 2014-09, which created FASB ASC Topic 606, "Revenue from Contracts with Customers" and superseded ASC Topic 605, "Revenue Recognition." The guidance replaced industry-specific guidance and established a single five-step model to identify and recognize Customer 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. Following the issuance of ASU No. 2014-09, the FASB issued several ASUs that clarified the implementation guidance for ASU No. 2014-09 but did not change the core principle of the guidance. The Respondent adopted this guidance for all applicable contracts as of January 1, 2018 under a modified retrospective method and the adoption did not have a cumulative effect impact at the date of initial adoption.

(3) Cash and Cash Equivalents and Restricted Cash and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted cash and cash equivalents as of December 31, 2018 and December 31, 2017, consist substantially of escrow funds held to provide the Respondent with protection against customer credit risk. A reconciliation of cash and cash equivalents and restricted cash and cash equivalents as of December 31, 2018 and 2017, as presented in the Statements of Cash Flows is outlined below and disaggregated by the line items in which they appear on the Balance Sheets (in thousands):

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	As of December 31,	
	2018	2017
Cash and cash equivalents	\$ 14,749	\$ 21,005
Restricted cash and cash equivalents in other current assets	337	2,912
Restricted cash and cash equivalents in other assets	12,489	5,842
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 27,575	\$ 29,759

(4) Utility Plant

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

	Depreciation	2018	2017
	Rates		
Transmission and other plant	1.5% to 10.0%	\$ 3,648,045	\$ 3,384,844
Storage plant(1)	1.25% to 2.34%	654,222	594,246
Intangible plant(2)	4.4% to 20.0%	156,514	152,573
General plant and buildings	2.75% to 10.0%	105,438	92,720
Utility plant		4,564,219	4,224,383
Construction work-in-progress		90,812	72,370
Total utility plant		4,655,031	4,296,753
Accumulated depreciation and amortization		(1,377,505)	(1,360,160)
Net utility plant		3,277,526	2,936,593
System gas		71,566	73,379
Total utility plant, net		\$ 3,349,092	\$ 3,009,972

(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 \$134.9 million and \$131.4 million and accumulated amortization of \$65.2 million and \$60.8 million as of December 31, 2018 and 2017, 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 \$109.7 million and \$112.2 million and

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accumulated amortization of \$37.9 million and \$38.8 million as of December 31, 2018 and 2017, 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, 2018 and 2017, depreciation expense of \$73.2 million and \$68.4 million, respectively, and amortization expense of \$8.6 million and \$8.5 million, respectively, were included in depreciation and amortization on the Statements of Income. The Respondent expects amortization expense to be \$9.2 million for 2019, \$10.3 million for 2020, \$10.6 million for 2021, \$10.8 million for 2022 and \$11.0 million for 2023.

(5) 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	2018	2017
Deferred unamortized loss on derivative contract value	4 years	\$ 43,616	\$ 54,848
Smart pigging and hydrostatic testing costs	7 years	26,708	27,461
Deferred income taxes associated with equity AFUDC ⁽¹⁾	67 years	16,756	22,552
AROs	3 years	24,940	22,083
Employee benefit plan ⁽²⁾	12 years	14,533	7,063
Fuel trackers periodic rate adjustments	Various	17,061	6,730
Other	Various	1,465	1,385
Total regulatory assets		\$ 145,079	\$ 142,122

(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 \$71.8 million and \$67.3 million as of December 31, 2018 and 2017, respectively.

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):

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	2018	2017
Electric compression tracker:		
Balance, January 1	\$ (134)	\$ (290)
Gas operating revenue	(143)	(159)
Operating expenses	485	315
Balance, December 31	208	(134)
Fuel and storage volumetric tracker:		
Balance, January 1	148	(9,795)
Gas used (1)	70,320	37,508
Gas retained (1)	(53,615)	(27,565)
Balance, December 31	16,853	148
Unaccounted for gas volumetric tracker:		
Balance, January 1	6,582	500
Unaccounted for activity (1)	(866)	4,899
Gas retained (1)	(11,001)	1,183
Balance, December 31	(5,285)	6,582
Total	\$ 11,776	\$ 6,596

(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	2018	2017
Excess deferred income taxes ⁽¹⁾	Various	\$ 401,113	\$ 418,909
Employee benefit plan ⁽²⁾	12 years	27,423	30,231
Encroachment revaluation	1 year	4,867	3,632
Fuel trackers periodic rate adjustments	Various	5,285	136
Unrealized loss on derivative contracts	Various	958	—
Other	Various	3,752	5,317
Total regulatory liabilities		<u>\$ 443,398</u>	<u>\$ 458,225</u>

- (1) Amounts represent income tax liabilities related to tax rate changes on deferred income tax assets and liabilities that the Respondent deems probable of being reflected in future regulatory rates. See Note 7 for further discussion of 2017 Tax Reform impacts.
- (2) 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.

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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):

	2018	2017
DDVC and penalty revenue tracker:		
Balance, January 1	\$ 1,757	\$ 816
Revenue collected (1)	2,249	1,600
Interest expense	82	36
Customer reimbursements	(1,331)	(695)
Balance, December 31	2,757	1,757
Carlton surcharge revenue tracker:		
Balance, January 1	1,033	889
Revenue collected (2)	2,880	2,663
Interest expense	35	25
Customer reimbursements	(2,954)	(2,544)
Balance, December 31	\$ 994	\$ 1,033

- (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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(6) Long-Term Debt

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

	Par Value	2018	2017
Long-term debt:			
5.75% Senior Notes, due 2018	\$ —	\$ —	\$ 199,996
4.25% Senior Notes, due 2021	200,000	199,988	199,983
5.8% Senior Bonds, due 2037	150,000	149,916	149,914
4.1% Senior Bonds, due 2042	250,000	249,619	249,610
4.3% Senior Bonds, due 2049	450,000	449,924	—
Total long-term debt	\$ 1,050,000	\$ 1,049,447	\$ 799,503

Reflected as:

Current liabilities	\$ —	\$ 199,996
Noncurrent liabilities	1,049,447	599,507
	\$ 1,049,447	\$ 799,503

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.

(7) Income Taxes

Tax Cuts and Jobs Act

The 2017 Tax Reform impacts many areas of income tax law. The most material item included the reduction of the federal corporate tax rate from 35% to 21% effective January 1, 2018 and limitations on bonus depreciation for utility property. GAAP requires the effect on deferred tax assets and liabilities of a change in tax rates be recognized in the period the tax rate change was enacted. The Respondent's excess deferred income taxes were calculated by measuring the difference between its gross temporary differences as of December 31, 2017 valued at the Respondent's pre-tax reform combined federal and state statutory income tax rate as compared to the same gross temporary differences valued at the Respondent's post-tax reform combined federal and state statutory income tax rate. In December 2017, the Respondent recorded an estimate of excess deferred income taxes and established a regulatory liability in account 254, which was

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reflected in the Respondent's 2017 Form 2. The excess deferred income tax balances presented in the table below represent the excess deferred income tax balances calculated after the completion of the Respondent's 2017 federal income tax return and do not reflect any amortization recorded during the year ended December 31, 2018. The following table provides the components of the excess deferred income taxes and gross regulatory liability (in thousands):

FERC Account	Protected	Unprotected	Total	Gross-up	Total Regulatory Liability
190 - Accumulated Deferred Income Taxes	—	449	449	163	612
282 - Accum. Deferred Income		(1)			
	323,672	(29,997)	293,675	106,767	400,442
283 - Accum. Deferred Income Taxes - Other	—	4,166	4,166	1,515	5,681
Total Excess ADIT	\$ 323,672	\$ (25,382)	\$ 298,290	\$ 108,445	\$ 406,735

(1) Negative balances resulted from state specific items in a deferred tax liability position due to lower federal tax deductibility which effectively increased the overall tax rate on these items.

The regulatory liability for all protected and plant-related unprotected excess deferred income tax balances is amortized over 44.7 years, the weighted average remaining book life of plant balances, with amortization starting on January 1, 2018.

The regulatory liability related to non-plant unprotected balances is amortized over the remaining lives of the underlying book balance sheet accounts as of December 31, 2017, ranging from ten months to seven years. The amortization of the excess deferred income taxes portion of the regulatory liability is recorded to the federal deferred income tax accounts 410.1, 410.2, 411.1, and 411.2, depending on the nature of each of the original underlying temporary differences. The amortization of the income tax gross-up portion of the regulatory liability is recorded against deferred income tax asset account 190.

In December 2017, the Securities and Exchange Commission issued Staff Accounting Bulletin ("SAB") 118 to assist in the implementation process of the 2017 Tax Reform by allowing for calculations to be classified as provisional and subject to remeasurement. There are three different classifications for the accounting: (1) completed, (2) not complete but reasonably estimable or (3) not complete and amounts are not reasonably estimable. The Respondent recorded the impacts of the 2017 Tax Reform in December 2017 and believed all the impacts to be complete with the exception of interpretations of the bonus depreciation rules. The Respondent determined the amounts recorded and the interpretations relating to this item to be provisional and subject to remeasurement during the measurement period upon obtaining the necessary additional information to complete the accounting. The Respondent believed its interpretations for bonus depreciation to be reasonable, however, clarifying guidance was needed. During 2018, the Respondent recorded a current tax benefit and deferred tax expense of \$2.7 million following clarifying bonus depreciation guidance. As a result of 2017 Tax Reform the Respondent reduced the associated deferred income tax liabilities \$1.0 million and increased regulatory liabilities by the same amount.

Iowa Senate File 2417

In May 2018, Iowa Senate File 2417 was signed into law, which, among other items, reduces the state of Iowa corporate tax rate from 12% to 9.8% and eliminates corporate federal deductibility, both for tax years starting in 2021. GAAP requires

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the effect on deferred tax assets and liabilities of a change in tax rates be recognized in the period the tax rate change was enacted. As a result of Iowa Senate File 2417, the Respondent reduced deferred income tax liabilities \$3.0 million. As it is probable the change in deferred taxes on property-related basis differences and other various differences will be reflected in future regulated rates, the Respondent established a regulatory liability of \$4.0 million, which includes an income tax gross-up. The reduction in deferred income taxes related to items that will not be included in future regulated rates yielded a decrease in deferred income tax expense of \$0.1 million.

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

	2018	2017
Current:		
Federal	\$ 41,525	\$ 27,584
State	9,919	6,984
	<u>51,444</u>	<u>34,568</u>
Deferred:		
		69,691
Federal	9,116	
State	9,992	14,571
	<u>19,108</u>	<u>84,262</u>
Total	\$ 70,552	\$ 118,830

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:

	2018	2017
Federal statutory income tax rate	21.0 %	35.0 %
State income tax, net of federal income tax benefit	5.2	5.1
Amortization of excess deferred income taxes	(2.4)	—
Effects of tax rate change	—	0.9
Effective income tax rate	<u>23.8 %</u>	<u>41.0 %</u>

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

	2018	2017
Deferred income tax assets:		
Regulatory liabilities	\$ 115,500	\$ 121,743
Utility plant, net	14,485	19,209
AROs	8,876	8,700
State carryforwards	4,138	6,729
Other	18,777	20,250
Total deferred income tax assets	161,776	176,631
Valuation allowance	(744)	(2,028)
Total deferred income tax assets, net	161,032	174,603
Deferred income tax liabilities:		
Utility plant, net	(641,692)	(625,662)
Regulatory assets	(33,954)	(34,173)
Employee benefits	(7,312)	(8,126)
Other	(1,789)	(1,715)
Total deferred income tax liabilities	(684,747)	(669,676)
Net deferred income tax liability	\$ (523,715)	\$ (495,073)

The Respondent did not have federal net operating loss or credit carryforwards as of December 31, 2018. The following table provides the Respondent's state net operating loss and credit carryforwards and expiration dates as of December 31, 2018 (in thousands):

Net operating loss carryforwards	\$ 73,827
Deferred income taxes on net operating loss carryforwards	\$ 4,129
Expiration dates	2019-2035
Other tax credits	\$ 9
Expiration dates	2019-2027

The valuation allowance for 2018 primarily relates to Kansas state credit carryforwards that are not expected to be realized.

The United States Internal Revenue Service has closed its examination of the Respondent's income tax returns through December 31, 2011. The statute of limitations for the Respondent's income tax returns have expired through December 31, 2009, for Minnesota and Nebraska, and through December 31, 2014, except for the impact of any federal audit adjustments, for Illinois, Iowa and Kansas. The closure of examinations, or the expiration of the statute of limitations, for state filings may not preclude the state from adjusting the state net operating loss carryforward utilized in a year for which

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the examination is not closed.

(8) 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	
	2018	2017	2018	2017
Service cost	\$ 9	\$ 9	\$ 5	\$ 5
Interest cost	28	31	8	9
Expected return on plan assets	(44)	(44)	(13)	(14)
Settlement	(1)	—	—	—
Net amortization	2	2	(4)	(4)
Net periodic benefit cost (credit)	<u>\$ (6)</u>	<u>\$ (2)</u>	<u>\$ (4)</u>	<u>\$ (4)</u>

The Respondent's share of pension cost totaled \$0.6 million and \$0.8 million for the years ended December 31, 2018 and 2017, respectively. The Respondent's share of other postretirement cost totaled \$(1.8) million and \$(2.0) million for the years ended December 31, 2018 and 2017, respectively.

Funded Status

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

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	Pension		Other Postretirement	
	2018	2017	2018	2017
Plan assets at fair value, beginning of year	\$ 745	\$ 684	\$ 277	\$ 252
Employer contributions	7	7	1	1
Participant contributions	—	—	1	1
Actual return on plan assets	(39)	114	(17)	36
Settlement	(37)	—	—	—
Benefits paid	(32)	(60)	(15)	(13)
Plan assets at fair value, end of year	<u>\$ 644</u>	<u>\$ 745</u>	<u>\$ 247</u>	<u>\$ 277</u>

The Respondent's contributions to the pension plan and the other postretirement plan totaled \$0.6 million and \$0.8 million for the years ended December 31, 2018 and 2017, respectively. As of December 31, 2018 and 2017, the fair value of plan assets attributable to the Respondent in the pension plan was \$20.6 million and \$27.2 million, respectively, and the other postretirement plan was \$43.7 million and \$48.2 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement.

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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	
	2018	2017	2018	2017
Benefit obligation, beginning of year	\$ 799	\$ 773	\$ 246	\$ 233
Service cost	9	9	5	5
Interest cost	28	31	8	9
Participant contributions	—	—	1	1
Actuarial loss (gain)	(33)	46	(3)	11
Plan amendments	2	—	—	—
Settlement	(37)	—	—	—
Benefits paid	(32)	(60)	(15)	(13)
Benefit obligation, end of year	<u>\$ 736</u>	<u>\$ 799</u>	<u>\$ 242</u>	<u>\$ 246</u>
Accumulated benefit obligation, end of year	<u>\$ 733</u>	<u>\$ 790</u>		

MEC paid benefits from the plans to the Respondent's participants totaling \$4.3 million and \$6.3 million for the years ended December 31, 2018 and 2017, respectively. As of December 31, 2018 and 2017, the benefit obligation attributable to the Respondent for the pension plan was \$35.1 million and \$34.2 million, respectively, and for the other postretirement plan was \$16.3 million and \$18.0 million, respectively.

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

	Pension		Other Postretirement	
	2018	2017	2018	2017
Plan assets at fair value, end of year	\$ 644	\$ 745	\$ 247	\$ 277
Less - benefit obligation, end of year	736	799	242	246
Funded status	<u>\$ (92)</u>	<u>\$ (54)</u>	<u>\$ 5</u>	<u>\$ 31</u>

As of December 31, 2018, 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 \$14.5 million and \$27.4 million, respectively. As of December 31, 2017, 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 \$7.1 million and \$30.2 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.

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Unrecognized Amounts

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

	Pension		Other Postretirement	
	2018	2017	2018	2017
Net loss (gain)	\$ 40	\$ (11)	\$ 48	\$ 23
Prior service cost (credit)	1	1	(20)	(25)
Total	\$ 41	\$ (10)	\$ 28	\$ (2)

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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, 2018 and 2017 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) with Affiliates	Total
<u>Pension</u>				
Balance, December 31, 2016	\$ 22	\$ (12)	\$ 6	\$ 16
Net loss (gain) arising during the year	4	(29)	1	(24)
Net amortization	(2)	—	—	(2)
Total	2	(29)	1	(26)
Balance, December 31, 2017	24	(41)	7	(10)
Net loss arising during the year	2	41	9	52
Net amortization	(2)	—	—	(2)
Settlement	1	—	—	1
Total	1	41	9	51
Balance, December 31, 2018	\$ 25	\$ —	\$ 16	\$ 41

	Regulatory Asset	Regulatory Liability	Receivables (Payables) with Affiliates	Total
<u>Other Postretirement</u>				
Balance, December 31, 2016	\$ 18	\$ —	\$ (13)	\$ 5
Net gain arising during the year	(7)	—	(4)	(11)
Net amortization	3	—	1	4
Total	(4)	—	(3)	(7)
Balance, December 31, 2017	14	—	(16)	(2)
Net loss arising during the year	20	—	6	26
Net amortization	3	—	1	4
Total	23	—	7	30
Balance, December 31, 2018	\$ 37	\$ —	\$ (9)	\$ 28

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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	
	2018	2017	2018	2017
Benefit obligations as of December 31:				
Discount rate	4.25%	3.60%	4.15%	3.50%
Rate of compensation increase	2.75%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan				
2017	N/A	1.44%	N/A	N/A
2018	2.26%	2.26%	N/A	N/A
2019	3.40%	2.26%	N/A	N/A
2020	3.40%	1.60%	N/A	N/A
2021 and beyond	3.40%	1.60%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	3.60%	4.10%	3.50%	3.90%
Expected return on plans assets (1)	6.50%	6.75%	6.25%	6.50%
Rate of compensation increase	2.75%	2.75%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 4.13% for 2018 and 4.81% for 2017.

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.

	2018	2017
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	6.80%	7.10%
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

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$7 million and \$1 million, respectively, during 2019. 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

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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 \$0.6 million and \$- million, respectively, during 2019.

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 2019 through 2021 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2019	\$ 61	\$ 19
2020	62	21
2021	61	22
2022	60	22
2023	58	22
2024-2028	262	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 Benefit 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.

The target allocations (percentage of plan assets) for MEC's pension and other postretirement benefit plan assets are as follows as of December 31, 2018:

	Pension	Other Postretirement
Debt securities (1)	20-50%	25-45%
Equity securities (1)	60-80%	45-80%
Real estate funds	2-8%	—
Other	0-3%	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.

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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, 2018					
Cash equivalents	\$ —	\$ 20	\$ —	\$ 20	
Debt securities:					
United States government obligations	6	—	—	6	
Corporate obligations	—	63	—	63	
Municipal obligations	—	6	—	6	
Agency, asset and mortgage-backed obligations	—	37	—	37	
Equity securities:					
United States companies	111	—	—	111	
International equity securities	35	—	—	35	
Investment funds (1)	65	—	—	65	
Total assets in the hierarchy	\$ 217	\$ 126	\$ —	343	
Investment funds measured at net asset value				301	
Total				\$ 644	
As of December 31, 2017					
Cash equivalents	\$ —	\$ 17	\$ —	\$ 17	
Debt securities:					
United States government obligations	21	—	—	21	
Corporate obligations	—	59	—	59	
Municipal obligations	—	7	—	7	
Agency, asset and mortgage-backed obligations	—	33	—	33	
Equity securities:					
United States companies	137	—	—	137	
International equity securities	44	—	—	44	
Investment funds (1)	74	—	—	74	
Total assets in the hierarchy	\$ 276	\$ 116	\$ —	392	
Investment funds measured at net asset value				353	
Total				\$ 745	

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 65% and 35%, respectively, for 2018 and 69% and 31%, respectively, for 2017. Additionally, these funds are invested in United States and international securities of approximately 74% and 26%, respectively, for 2018 and 72% and 28%, respectively, for 2017.

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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, 2018</u>				
Cash equivalents	\$ 5	\$ —	\$ —	\$ 5
Debt securities:				
United States government obligations	6	—	—	6
Corporate obligations	—	12	—	12
Municipal obligations	—	43	—	43
Agency, asset and mortgage-backed obligations	—	12	—	12
Equity securities:				
United States companies	73	—	—	73
Investment funds (1)	96	—	—	96
Total	<u>\$ 180</u>	<u>\$ 67</u>	<u>\$ —</u>	<u>\$ 247</u>
<u>As of December 31, 2017</u>				
Cash equivalents	\$ 6	\$ —	\$ —	\$ 6
Debt securities:				
United States government obligations	5	—	—	5
Corporate obligations	—	14	—	14
Municipal obligations	—	44	—	44
Agency, asset and mortgage-backed obligations	—	12	—	12
Equity securities:				
United States companies	84	—	—	84
Investment funds (1)	112	—	—	112
Total	<u>\$ 207</u>	<u>\$ 70</u>	<u>\$ —</u>	<u>\$ 277</u>

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 78% and 22%, respectively, for 2018 and 81% and 19%, respectively, for 2017. Additionally, these funds are invested in United States and international securities of approximately 41% and 59%, respectively, for 2018 and 42% and 58%, respectively, for 2017.

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.

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The Respondent participates in the MEC sponsored defined contribution plan and contributed \$5.3 million and \$5.1 million for the years ended December 31, 2018 and 2017, respectively.

(9) 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 Respondent's ARO liability relates to the abandonment of pipeline assets located in offshore waters. The following table reconciles the beginning and ending balances of the Respondent's ARO liabilities for the years ended December 31 (in thousands):

	2018	2017
Beginning balance	\$ 32,367	\$ 32,676
Change in estimated costs	—	(1,365)
Accretion	923	1,056
Ending balance	\$ 33,290	\$ 32,367

(10) 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, manage, mitigate, monitor and report 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.

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.

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There have been no significant changes in the Respondent's accounting policies related to derivatives. Refer to Notes 2 and 11 for additional information on derivative contracts.

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 not designated as hedging 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		Derivative Liabilities		
	Current ⁽¹⁾	Noncurrent	Current	Noncurrent	Total
As of December 31, 2018					
Commodity assets ⁽²⁾	\$ 3,383	\$ —	\$ —	\$ —	\$ 3,383
Commodity liabilities ⁽²⁾	(1,585)	—	(840)	—	(2,425)
Total derivatives - net basis⁽³⁾	\$ 1,798	\$ —	\$ (840)	\$ —	\$ 958
As of December 31, 2017					
Commodity assets ⁽²⁾	\$ —	\$ —	\$ 982	\$ —	\$ 982
Commodity liabilities ⁽²⁾	—	—	(13,206)	—	(13,206)
Total derivatives - net basis⁽³⁾	\$ —	\$ —	\$ (12,224)	\$ —	\$ (12,224)

- (1) Current derivative assets are included in other current assets on the Balance Sheets.
- (2) The Respondent's commodity derivatives not designated as hedging contracts are included in regulated rates, and as of December 31, 2018 and 2017, a regulatory liability of \$1.0 million and a regulatory asset of \$12.2 million, respectively, was recorded related to the net derivative asset of \$1.0 million and net derivative liability of \$12.2 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 5.9 million dth of sales, net and 0.4 million dth of purchases, net of natural gas, as of December 31, 2018 and 2017, respectively.

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Not Designated as Hedging Contracts

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

	2018	2017
Beginning balance	\$ 12,224	\$ 64,532
Changes in fair value recognized in regulatory assets	5,525	1,365
Net (losses) gains reclassified to gas operating revenues	(7,072)	191
Terminations of remaining contract value	(2,871)	(42,624)
Net losses reclassified to operating expenses	(8,764)	(11,240)
Ending balance	\$ (958)	\$ 12,224

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.

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, 2018, the Respondent's credit ratings were investment grade.

The aggregate fair value of the Respondent's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$2.4 million and \$13.2 million as of December 31, 2018 and 2017, respectively. If all credit-risk-related contingent features for derivative contracts in liability positions had been triggered as of December 31, 2018 and 2017, the Respondent would have been required to post \$0.8 million and \$12.2 million, respectively, of collateral. The Respondent's collateral requirements could fluctuate considerably due to market price volatility, changes in credit

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ratings, changes in legislation or regulation, or other factors.

(11) 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 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 judgments 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 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
<u>As of December 31, 2018</u>					
Assets:					
Commodity derivatives	\$ —	\$ 3,383	\$ —	\$ (1,585)	\$ 1,798
Money market mutual funds ⁽²⁾	42,526	—	—	—	42,526
Investment funds	6,102	—	—	—	6,102
	<u>\$ 48,628</u>	<u>\$ 3,383</u>	<u>\$ —</u>	<u>\$ (1,585)</u>	<u>\$ 50,426</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ (2,425)</u>	<u>\$ —</u>	<u>\$ 1,585</u>	<u>\$ (840)</u>
<u>As of December 31, 2017</u>					
Assets:					
Commodity derivatives	\$ —	\$ 982	\$ —	\$ (982)	\$ —
Money market mutual funds ⁽²⁾	30,876	—	—	—	30,876
Investment funds	8,298	—	—	—	8,298
	<u>\$ 39,174</u>	<u>\$ 982</u>	<u>\$ —</u>	<u>\$ (982)</u>	<u>\$ 39,174</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ (13,206)</u>	<u>\$ —</u>	<u>\$ 982</u>	<u>\$ (12,224)</u>

(1) Represents netting under master netting arrangements.

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

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

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Note 10 for further discussion regarding the Respondent's risk management and hedging activities.

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):

	2018		2017	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,049,447	\$ 1,048,161	\$ 799,503	\$ 850,493

(12) 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 60% of its system-wide transportation and storage revenue in 2018.

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	
	2018	2017	2018	2017
Xcel Energy, Inc.(1)	12 %	13 %	8 %	11 %
CenterPoint Energy Resources Corporation(2)	10	11	12	13
MEC	9	10	7	9

(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 \$16.2 million and \$14.1 million as of December 31, 2018 and 2017,

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respectively. Included in these amounts were balances owed of \$11.2 million and \$9.2 million as of December 31, 2018 and 2017, respectively, which were related to the Respondent's deferred delivery services.

As a general policy, collateral is not required for receivables from creditworthy customers. Customers' financial condition 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, 2018 and 2017, the Respondent has reflected on the Balance Sheets escrow funds of \$0.3 million and \$2.9 million, respectively, in special deposits and \$12.5 million and \$5.8 million, respectively, in other special funds with offsetting amounts in customer deposits.

(13) Commitments and Contingencies

Regulatory Matters

In July 2018, the FERC issued a final rule adopting procedures for determining whether natural gas pipelines were collecting unjust and unreasonable rates in light of the reduction in the federal corporate tax rate from 2017 Tax Reform. Pursuant to the final rule, in October 2018, the Respondent filed an informational filing on FERC Form No. 501-G and a Statement Demonstrating Why No Rate Adjustment is Necessary. On January 16, 2019, FERC initiated a Section 5 investigation to determine whether the rates currently charged by the Respondent are just and reasonable. The Respondent is required to file a full cost and revenue study by April 1, 2019. The Respondent expects to file a general Section 4 rate case, as soon as July 1, 2019, which would supersede a Section 5 rate action to address the Respondent's significant investment. The Respondent believes a rate increase will result from the Section 4 rate case and higher rates would be implemented subject to refund in early 2020.

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 condemnation panel which issued a report in August 2014, recommending a total award of \$7.3 million. The federal district court issued a decision in February

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2015, adopting the condemnation panel's recommendations. In July 2017, the Tenth Circuit Court of Appeals reversed the federal district court award requiring the Respondent to pay for the value of storage gas remaining in the extension area and rejected the appeals of the defendants for additional compensation for storage rights and wells that were converted to observation wells. The Tenth Circuit Court of Appeals also rejected the defendants' request for attorney's fees. The decision reduced the condemnation award by approximately \$6.0 million. The case was remanded to the federal district court for final disposition. Briefs were filed in April 2018, on the remand issues, and responsive briefs were filed in May 2018. The matter is pending final court decision on remand.

- 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 related to production of storage gas before the date of the certificate expansion order have been dismissed. In May 2016, the court issued an order lifting the stay that had been in place since August 2011. Expert reports have been exchanged and expert depositions will be taken in February and March, 2019. Trial is set for October 2019.
- 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 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 2010. The Respondent appealed the decision to the Kansas Court of Appeals and the case was transferred to the Kansas Supreme Court in October 2017. Oral argument was held in September 2018. 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 \$3.4 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.

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, 2018, the Respondent had firm construction commitments of \$19.4 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

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its largest customers to meet minimum levels of incremental capacity requests through 2027 and 2034.

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, 2018 were \$1.5 million, \$1.3 million, \$1.2 million, \$1.3 million and \$1.4 million for the years 2019 through 2023, respectively, and \$5.2 million for the total of the years thereafter. These amounts are not reflected on the Balance Sheets. Rent expense on non-cancelable operating leases totaled \$4.6 million and \$4.0 million for the years ended December 31, 2018 and 2017, respectively and was included in operating expense on the Statements of Income.

(14) Revenue from Contracts with Customers

The following table summarizes the Respondent's revenue for the twelve-month period ended December 31, 2018 (in thousands):

Customer Revenue:

Transportation service	\$ 691,550
Storage service	67,545
Gas, liquids and other sales	137,537
Total Customer Revenue	896,632
Other Revenue (1)	(7,011)
Total	\$ 889,621

- (1) Revenue not considered Customer Revenue ("Other Revenue") consists of revenue recognized in accordance with ASC 815, "Derivative and Hedging".

Contract Assets and Liabilities

In the event one of the parties to a contract has performed before the other, the Respondent would recognize a contract asset or contract liability depending on the relationship between the Respondent's performance and the customer's payment. As of December 31, 2018 and December 31, 2017, there were no contract assets or contract liabilities recorded on the Balance Sheets.

Remaining Performance Obligations

The following table summarizes the Respondent's revenue it expects to recognize in future periods related to significant unsatisfied performance obligations for fixed contracts with expected durations in excess of one year as of December 31, 2018 (in thousands):

Less than 12 months	\$ 658,338
More than 12 months	4,307,845
Total	\$ 4,966,183

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(15) 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 \$65.2 million and \$64.8 million for the years ended December 31, 2018 and 2017, 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 \$7.4 million and \$7.0 million for the years ended December 31, 2018 and 2017, respectively. MEC also provided electricity and other services to the Respondent of \$0.6 million for each of the years ended December 31, 2018 and 2017. The Respondent reimbursed MEC \$71.7 million and \$67.6 million for the years ended December 31, 2018 and 2017, 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 \$3.6 million and \$3.3 million for the years ended December 31, 2018 and 2017, respectively. Income tax transactions with BHE resulted in net payments of \$38.5 million and \$47.5 million for the years ended December 31, 2018 and 2017, respectively.

As of December 31, 2018 and 2017, the Respondent had net accounts payable to BHE and certain subsidiaries for intercompany transactions totaling \$1.2 million and \$1.4 million, respectively. The Respondent also had accounts receivable from affiliates of \$9.2 million and \$9.0 million as of December 31, 2018 and 2017, respectively.

The Respondent provides certain administrative and management services, including executive, financial, regulatory, legal, information technology, human resources and procurement, to Kern River Gas Transmission Company ("Kern River"), an indirect wholly owned subsidiary of BHE. The Respondent billed Kern River \$2.1 million and \$2.2 million for the years ended December 31, 2018 and 2017, respectively, for these services.

The Respondent possesses demand promissory notes from BHE. The balance of the demand promissory notes as of December 31, 2018 and 2017 was \$305.0 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 \$7.4 million and \$4.0 million was recorded for the years ended December 31, 2018 and 2017, respectively.

(16) Subsequent Events

In January, February and March 2019, BHE issued a promissory note to the Respondent totaling \$95.0 million.

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Quarter/Year		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	4,082,289,124		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	456,334,125		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	4,538,623,249		
9	Leased to Others			
10	Held for Future Use	25,596,345		
11	Construction Work in Progress	90,811,660		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Total of lines 8 thru 12)	4,655,031,254		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,377,505,067		
15	Net Utility Plant (Total of lines 13 and 14)	3,277,526,187		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,255,082,676		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights	8,651,862		
21	Amortization of Other Utility Plant	113,185,520		
22	TOTAL In Service (Total of lines 18 thru 21)	1,376,920,058		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation	567,292		
29	Amortization	17,717		
30	TOTAL Held for Future Use (Total of lines 28 and 29)	585,009		
31	Abandonment of Leases (Natural Gas)			
32	Amortization of Plant Acquisition Adjustment			
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	1,377,505,067		

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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		4,082,289,124		
4				
5				
6		456,334,125		
7				
8		4,538,623,249		
9				
10		25,596,345		
11		90,811,660		
12				
13		4,655,031,254		
14		1,377,505,067		
15		3,277,526,187		
16				
17				
18		1,255,082,676		
19				
20		8,651,862		
21		113,185,520		
22		1,376,920,058		
23				
24				
25				
26				
27				
28		567,292		
29		17,717		
30		585,009		
31				
32				
33		1,377,505,067		

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

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	4,841,691	
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	147,730,918	5,378,152
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	152,572,609	5,378,152
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		
19	332 Field Lines	1,528,820	
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment	16,922	
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and	4,585,792	
27	TOTAL Production and Gathering Plant (Enter Total of lines 8	6,131,534	
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		

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 2018/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				4,841,691
3				
4	1,436,318			151,672,752
5	1,436,318			156,514,443
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				1,528,820
20				
21				16,922
22				
23				
24				
25				
26				4,585,792
27				6,131,534
28				
29				
30				
31				
32				
33				

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 2018/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	6,131,534	
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	6,131,534	
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land	2,010,941	
45	350.2 Rights-of-Way	2,362,236	
46	351 Structures and Improvements	29,220,949	7,235,250
47	352 Wells	122,811,886	18,767,737
48	352.1 Storage Leaseholds and Rights	20,473,558	
49	352.2 Reservoirs	18,575,365	(2,116,187)
50	352.3 Non-recoverable Natural Gas	25,907,473	7,065,323
51	353 Lines	79,950,821	3,773,977
52	354 Compressor Station Equipment	93,316,443	8,489,723
53	355 Other Equipment	16,967,268	872,153
54	356 Purification Equipment	58,733,891	9,356,884
55	357 Other Equipment	4,063,065	
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	474,393,896	53,444,860
58	Other Storage Plant		
59	360 Land and Land Rights	639,698	
60	361 Structures and Improvements	9,882,514	9,697,260
61	362 Gas Holders	20,121,837	
62	363 Purification Equipment	11,714,599	(1,093,701)
63	363.1 Liquefaction Equipment	10,877,736	7,767,704
64	363.2 Vaporizing Equipment	13,439,061	(267,312)
65	363.3 Compressor Equipment	37,671,055	(402,238)
66	363.4 Measuring and Regulating Equipment	2,649,083	45,551
67	363.5 Other Equipment	4,397,230	187,771
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	111,392,813	15,935,035
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment	5,769,558	
74	364.4 LNG Transportation Equipment	1,619,443	
75	364.5 Measuring and Regulating Equipment	67,378	366,257
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and	7,456,379	366,257

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 2018/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
35				
36				
37				
38				
39				6,131,534
40				
41				6,131,534
42				
43				
44			(1,021)	2,009,920
45			1	2,362,237
46	1,022,721			35,433,478
47	51,139			141,528,484
48			(1)	20,473,557
49			1	16,459,179
50				32,972,796
51	2,423,444			81,301,354
52	1,230,903		1,220	100,576,483
53	375,956		12,241	17,475,706
54	76,101			68,014,674
55			(1)	4,063,064
56				
57	5,180,264		12,440	522,670,932
58				
59				639,698
60	74,000			19,505,774
61				20,121,837
62	17,575			10,603,323
63	3,517,786		209,908	15,337,562
64	35,189			13,136,560
65	171,586		15,000	37,112,231
66	8,405		37,197	2,723,426
67				4,585,001
68				
69	3,824,541		262,105	123,765,412
70				
71				
72				
73			(198)	5,769,360
74				1,619,443
75			(37,198)	396,437
76				
77				
78				
79				
80			(37,396)	7,785,240

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 2018/Q4
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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,	593,243,088	69,746,152
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	2,776,483	124,894
84	365.2 Rights-of-Way	89,383,026	269,428
85	366 Structures and Improvements	114,867,853	13,652,853
86	367 Mains	2,042,298,382	116,811,694
87	368 Compressor Station Equipment	799,264,977	103,557,243
88	369 Measuring and Regulating Station Equipment	303,786,534	35,622,732
89	370 Communication Equipment	152,469	201,784
90	371 Other Equipment	2,187,517	
91	372 Asset Retirement Costs for Transmission Plant	21,370,700	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	3,376,087,941	270,240,628
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	21,120,415	835,496
113	391 Office Furniture and Equipment	15,853,845	5,550,390
114	392 Transportation Equipment	18,781,443	5,965,193
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	23,109,305	4,596,347
117	395 Laboratory Equipment	703,419	63,120
118	396 Power Operated Equipment	8,169,864	2,610,334
119	397 Communication Equipment	2,985,651	133,608
120	398 Miscellaneous Equipment	45,084	
121	Subtotal (Enter Total of lines 111 thru 120)	92,717,900	19,754,488
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)	92,717,900	19,754,488
125	TOTAL (Accounts 101 and 106)	4,220,753,072	365,119,420
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)	4,220,753,072	365,119,420

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

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	9,004,805		237,149	654,221,584
82				
83		20,946	(25,214)	2,897,109
84	2,812,275		(154,713)	86,685,466
85	812,890	84,590	(241,730)	127,550,676
86	2,148,441		(6,003,869)	2,150,957,766
87	10,601,969		31,238	892,251,489
88	6,637,861		(472,115)	332,299,290
89	1,000		(15,001)	338,252
90	525		(115,030)	2,071,962
91				21,370,700
92	23,014,961	105,536	(6,996,434)	3,616,422,710
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110				
111				1,948,874
112	22,200		(20,303)	21,913,408
113	2,820,068		20,304	18,604,471
114	1,661,513			23,085,123
115				
116	1,456,939		(308)	26,248,405
117	195,448			571,091
118	867,000			9,913,198
119	4,151			3,115,108
120	6,248			38,836
121	7,033,567		(307)	105,438,514
122				
123				
124	7,033,567		(307)	105,438,514
125	40,489,651	105,536	(6,759,592)	4,538,728,785
126				
127		105,536		105,536
128				
129	40,489,651		(6,759,592)	4,538,623,249

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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 2018/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)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
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45	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 <u>2018/Q4</u>
Gas Plant Held for Future Use (Account 105)					
<p>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.</p> <p>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.</p>					
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	Itaska, Minnesota Essar Steel Branch Line	06/27/2018		6,653,749	
2	and Measuring Station				
3					
4	Wakefield, Michigan Regulator Station	12/29/2018	01/15/2019	16,819,751	
5	and Compressor				
6					
7	Monolith, Nebraska - Sheldon Power	12/29/2018	01/18/2019	1,650,285	
8	Branch Line				
9					
10	Respondent also has property held for			472,560	
11	future use less than \$1,000,000				
12					
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45	Total			25,596,345	

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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	18-396: Northern Lights 2019 Ventura North / Rochester	19,793,345	159,619,215	
2	01115816 Mullinville Unit 27	5,855,730	23,839,211	
3	18-380: Marquette Branch Line Expansion	9,130,102	15,864,495	
4	01117494 PRELIM - M640B-24"-X-I-Mods20 Busht	357,763	9,474,978	
5	19-128: M532B 20" X I Mods19 Galena-Janesville	7,696	9,017,137	
6	19-191: M670B Mullinville to Macksville In-Line	11,061	7,364,192	
7	18-393: Machining and Welding Services Expansion	1,100,907	7,276,428	
8	19-121: M630D Tescott to Clifton In Line	197,252	7,125,660	
9	01125651 PRELIM M640C 2018 Replacement	857,552	6,728,621	
10	19-119: M630B Tescott to Clifton In Line	391,955	6,426,429	
11	18-628: Ventura North 2019 E Line Extension	253,972	5,704,567	
12	18-686: West Leg 2019 Expansion	139,484	5,463,071	
13	15-390: TMS Nominations Rewrite Segment 2	10,547,028	5,065,466	
14	18-536: Trans Pecos Interconnect	198,179	4,863,425	
15	18-398: 2018 Redfield Production Wells	1,481,866	4,650,424	
16	19-195: M581B and M581C MP26.83 Palmyra-Hooper	5,973	4,563,532	
17	19-139: M511B 20" X I Mods18 Galena	10,301	4,281,373	
18	19-200: Cunningham Separator Replacement	3,202	3,761,130	
19	19-173: M500C Ventura to Farmington Class Replacement	482	3,516,314	
20	19-194: MNB75601 MP2.85-3.1 Class 3 Replacements	10,752	2,669,914	
21	18-365: Owatonna CS Controls Upgrade	1,021,113	2,611,215	
22	18-270: Wrenshall 480 PowerDistribution Total	951,909	2,566,081	
23	01122904 PRELIM AM-M561A- Sioux City to Siou	5,074	2,464,297	
24	18-318: Owatonna CS , B-Line and C-Line Valves	666,359	2,431,238	
25	18-209: Clifton Machine Shop New Building	907,259	2,423,196	
26	19-112: Bushton to Tescott A Line	40,159	2,389,792	
27	18-333: Richland Center WIB12301 In Line Inspection	1,932,134	2,349,878	
28	18-100: Redfield Controls Upgrade	32,510	2,296,527	
29	19-189: M590D MP37.50 Beatrice to Palmyra D Line HDD	15	2,225,098	
30	18-627: 2019 Redfield Production Well	953,493	2,190,806	
31	19-232: Redfield Amine and Regen Cooler	1,397	2,043,352	
32	17-201: Palmyra Units 18-25 Aftercoolers	3,367,793	1,883,291	
33	19-229: Bancroft to South Sioux City A Line	5,179	1,863,390	
34	18-384: Construction Support Expansion	102,664	1,850,187	
35	01125705 MNB73701 La Crescent BL Odorizer	2,760	1,506,558	
36	01118073 PRELIM AMF-M640A-Bushton-Clifton A-	15,041	1,498,744	
37	08105252 Prelim Bad River Easement Renewal 2	4,435	1,472,995	
38	19-138: IAB66001 10" HDD19 Ames A BL	16,168	1,406,069	
39	19-207: Hooper to Lyons A Line	16,962	1,350,793	
40	18-661: Redfield Fiberspar Loop Lines	3,609,495	1,296,350	
41	19-124: IAB64601 Rippey BL Odorizer	7,737	1,289,855	
42	19-165: Wrenshall Fire Water Pump Replacements	7,866	1,283,023	
43	19-131: IAB59201 Whittemore BL MP12.87-13.30	23,126	1,215,933	
44	01122903 PRELIM AM- M570A - Hooper to Sioux	9,664	1,167,975	

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 2018/Q4
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Construction Work in Progress-Gas (Account 107) (continued)

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	19-248: Iron Junction Receiver Isolation	211,426	1,018,185
2	Various Projects under \$1,000,000	26,545,320	40,592,941
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45	Total	90,811,660	383,963,351

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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	CP-07-108-000	Market-based	55,768,601
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	Total			55,768,601

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>2018/Q4</u>
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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	12,448,648	6,586,439	323,654	391,316	1,333,100	776,737	12,085,667
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	12,448,648	6,586,439	323,654	391,316	1,333,100	776,737	12,085,667

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 2018/Q4
Northern Natural Gas Company			
General Description of Construction Overhead Procedure			

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Administrative and General Overhead

(a) Engineering, supervision, general office salaries and expenses, including the cost of construction engineering and supervision services provided by others, related to the general oversight of capital construction or software development projects are charged to an overhead work order. In addition, costs to certify Respondent's and third party welding personnel that will construct Respondent's capital projects are directly charged to an overhead work order.

(b) Engineering and operations payroll that support construction are direct charged to the overhead work order for allocation to capital construction projects. Property accounting payroll incurred in support of capital construction and software development projects is also charged directly to the overhead work order for allocation to both construction and software development projects. A study was conducted to determine which other employees devote a portion of their time in support of construction or software development activities. Based on this study a fixed amount of payroll and a proportionate share of Respondent's Omaha office cost are charged each month to the overhead work order to be allocated to both construction and software development projects.

(c) The overhead costs are allocated to individual projects based on direct charges to each capital construction or internally developed software project. Allocation rates are periodically adjusted throughout the year based on the forecast of overhead costs to direct capital charges to ensure that the balance of the overhead work order at the end of the year is cleared.

(d) Separate overhead allocation rates are developed for construction and software development projects.

(e) Overhead rates are based on the ratio of charges forecast to be charged as capital overhead to the total forecast of capital construction and software development expenditures to be charged directly to projects. Engineering and operations related overheads are allocated to capital construction projects and information technology related overhead charges are allocated to software development projects. General office salaries and expenses are allocated to both construction and software development projects.

(f) Overhead is directly assigned to each work order based on current month charges to the project excluding overheads.

Engineering As-Built Overhead

(a) Engineering, supervision, general office salaries and expenses, including the cost of engineering and supervision services provided by others, related to the creation of construction as-built drawings are charged to an overhead work order set up solely to capture as-built construction costs. The costs charged to this work order are separate from and are not included in the administrative and general overhead.

(b) Engineering payroll and charges for engineering services provided by others incurred for the creation of capital construction as-built drawings and records are charged directly to the as-built overhead work order. A study was conducted to determine the ratio of engineering payroll capitalized for creation of as-built records for capital construction and based on this study a pro-rata share of Respondent's office building space and related costs is charged to the as-built overhead work order each month.

(c) The overhead costs are allocated to individual projects based on direct charges to each capital construction. The allocation rate is periodically adjusted throughout the year based on the forecast of overhead costs to direct capital charges to ensure that the balance in the overhead work order at the end of the year is cleared.

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Northern Natural Gas Company			
General Description of Construction Overhead Procedure			

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

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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General Description of Construction Overhead Procedure (continued)

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

- 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.
- Identify, in a footnote, the specific entity used as the source for the capital structure figures.
- Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

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

Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D 1,050,000,000	37.15	d 4.53
(4)	Preferred Stock	P		p
(5)	Common Equity	C 1,776,160,549	62.85	c 12.00
(6)	Total Capitalization		100.00	
(7)	Average Construction Work In Progress Balance	W 120,746,065		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 1.68

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 7.54

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds - 1.67
- Rate for Other Funds - 7.97

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	1,239,135,078	1,239,031,897	103,181	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	73,160,411	73,160,411		
4	(403.1) Depreciation Expense for Asset Retirement Costs	1,935,453	1,935,453		
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):	67,402	67,402		
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	75,163,266	75,163,266		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(36,241,058)	(36,241,058)		
13	Cost of Removal	(22,575,636)	(22,575,636)		
14	Salvage (Credit)	(229,635)	(229,635)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(58,587,059)	(58,587,059)		
16	Other Debit or Credit Items (Describe) (footnote details):	(60,892)	(525,428)	464,536	
17					
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,255,650,393	1,255,082,676	567,717	
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas	5,004,015	5,004,015		
23	Products Extraction-Natural Gas				
24	Underground Gas Storage	151,905,136	151,905,136		
25	Other Storage Plant	46,616,331	46,616,331		
26	Base Load LNG Terminaling and Processing Plant	1,454,583	1,454,583		
27	Transmission	1,008,519,614	1,007,952,322	567,292	
28	Distribution				
29	General	42,150,289	42,150,289		
30	TOTAL (Total of lines 21 thru 29)	1,255,649,968	1,255,082,676	567,292	

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>2018/Q4</u>	
Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)									
<p>1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.</p> <p>2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.</p> <p>3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).</p>									
Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of	28,429,396	41,211,532		3,737,748				73,378,676
2	Gas Delivered to Storage				237,759,030				237,759,030
3	Gas Withdrawn from				233,858,068				233,858,068
4	Other Debits and Credits				(5,713,777)				(5,713,777)
5	Balance at End of Year	28,429,396	41,211,532		1,924,933				71,565,861
6	Dth	37,219,100	14,000,000		671,871				51,890,971
7	Amount Per Dth	0.7638	2.9437		2.8650				1.3792

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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		25,254,622	913,935,115
4				
5	Total Account 136		25,254,622	913,935,115
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	570,000,000
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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 2018/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	909,470,296		29,719,441	677,442	
4					
5	909,470,296		29,719,441		
6					
7					
8					
9					
10					
11	440,000,000		305,000,000	7,374,315	
12					
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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	1,290,125
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	3,394,288
6	TOTAL	4,684,413

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Other Regulatory Assets (Account 182.3)							
<p>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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>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.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.</p> <p>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).</p>							
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	372,007	125,004	928	157,475		339,536
2							
3	Asset retirement obligation	22,082,700	2,857,750				24,940,450
4							
5	Deferred FERC annual charge	1,013,603	1,500,559	928	1,388,743		1,125,419
6							
7	Deferred income taxes for AFUDC equity	22,551,986	2,760,315	421	8,556,662		16,755,639
8							
9	Smartpigging/hydrostatic testing	27,460,594	7,499,999	833,863	8,253,078		26,707,515
10							
11	Realized deferred unamortized loss on derivative contracts	42,624,491	2,871,425	803	1,879,687		43,616,229
12							
13	Unrealized deferred unamortized loss on derivative contracts	12,223,888	5,525,272	483,803	17,749,160		
14							
15	Defined benefit pension plan	7,062,647	14,532,860	813,855	7,062,647		14,532,860
16							
17	Fuel, unaccounted for, and other trackers	6,730,081	52,527,971	813,855	42,196,605		17,061,447
18							
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40	Total	142,121,997	90,201,155		87,244,057	0	145,079,095

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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	61,999,097	40,181,018	32,263,958
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	61,999,097	40,181,018	32,263,958
6	Other (Specify) (footnote details)	112,604,431		448,797
7	TOTAL Account 190 (Total of lines 5 thru 6)	174,603,528	40,181,018	32,712,755
8	Classification of TOTAL			
9	Federal Income Tax	123,426,918	26,034,112	20,285,671
10	State Income Tax	51,176,610	14,146,906	12,427,084
11	Local Income Tax			

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Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3	24,267	28,857					54,086,627
4							
5	24,267	28,857					54,086,627
6			254	11,291,095	254	5,183,713	106,945,846
7	24,267	28,857		11,291,095		5,183,713	161,032,473
8							
9	4,900	3,679		7,182,539		3,647,174	114,141,891
10	19,367	25,178		4,108,556		1,536,539	46,890,582
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)
1						
2	1,002	1,002				
3	1,002	1,002				
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Other Paid-In Capital (Accounts 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- (b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	211 - Other Paid-In capital	981,867,972
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40	Total	981,867,972

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			2018/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.

On July 17, 2018 the Respondent issued \$450.0 million of 4.30% senior bonds due January 15, 2049 at the offering price of 99.983%. The sale of the bonds to institutional investors was conducted by Barclays Capital Inc., J.P. Morgan Securities LLC, KeyBanc Capital Markets Inc. and U.S. Bancorp Investments, Inc. as joint book-running managers in reliance on the exemption from registration provided by Rule 144A and other provision of the Securities Act of 1933. The net proceeds were used to repay at maturity all of its \$200.0 million 5.75% senior notes due July 15, 2018 and for general corporate purposes.

I. Securities Issued

\$450,000,000 4.30% Senior Bonds due 1/15/2049 dated 7/17/2018

Entry:

131 Cash	445,247,691	
226 Unamortized discount on long-term debt	76,500	
181 Unamortized debt expense	4,675,809	
221 Bonds		450,000,000

II Securities Retired

\$200,000,000 5.75% Senior Notes due 7/15/2018

Entry:

224 Notes	200,000,000	
131 Cash		200,000,000

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 2018/Q4
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Long-Term Debt (Accounts 221, 222, 223, and 224)

- 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.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 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.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	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	4.30% Senior Bonds Due 01/15/2049	07/17/2018	01/15/2049	450,000,000
5	Subtotal			850,000,000
6				
7	Account 224			
8	5.75% Senior Notes Due 07/15/2018	07/15/2008	07/15/2018	
9	4.25% Senior Notes Due 06/01/2021	04/20/2011	06/01/2021	200,000,000
10	Subtotal			200,000,000
11				
12				
13				
14				
15				
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40	TOTAL			1,050,000,000

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 2018/Q4
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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	4.300	8,815,000			
5		27,765,000			
6					
7					
8	5.750	6,229,167			
9	4.250	8,500,000			
10		14,729,167			
11					
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16					
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40		42,494,167			

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 2018/Q4
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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	5.75% Senior Notes due 07/15/2018	200,000,000	1,794,586	07/15/2008	07/15/2018
3	4.25% Senior Notes due 06/01/2021	200,000,000	2,026,005	04/20/2011	06/01/2021
4	5.80% Senior Bonds due 02/15/2037	150,000,000	1,012,926	02/12/2007	02/15/2037
5	4.10% Senior Bonds due 09/15/2042	250,000,000	2,202,472	08/27/2012	09/15/2042
6	4.30% Senior Bonds due 01/15/2049	450,000,000	4,675,809	07/17/2018	01/15/2049
7					
8	Total 181	1,250,000,000	11,711,798		
9					
10	Account 226 Unamortized Debt Discount				
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	4.30% Senior Bonds Due 2049	450,000,000	76,500	07/17/2018	01/15/2049
16					
17	Total 226	1,250,000,000	708,000		
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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	125,928		125,928	
3	784,471		220,758	563,713
4	822,488		24,253	798,235
5	1,977,463		47,146	1,930,317
6		4,675,809	33,880	4,641,929
7				
8	3,710,350	4,675,809	451,965	7,934,194
9				
10				
11	3,228		3,228	
12	17,030		4,742	12,288
13	86,477		2,550	83,927
14	390,484		9,311	381,173
15		76,500	554	75,946
16				
17	497,219	76,500	20,385	553,334
18				
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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)	226,122,733
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Section 263A - Capitalized interest	7,508,460
6	Contributions in aid of construction	6,984,672
7	Other	1,225,977
8	TOTAL	15,719,109
9	Deductions Recorded on Books Not Deducted for Return	
10	Book depreciation	73,160,411
11	Currenrt federal income tax expense	41,525,006
12	Other	42,131,253
13	TOTAL	156,816,670
14	Income Recorded on Books Not Included in Return	
15	Equity AFUDC	7,508,449
16	Debt AFUDC	1,571,119
17	Regulatory asset - annual cost adjustment	111,817
18	TOTAL	9,191,385
19	Deductions on Return Not Charged Against Book Income	
20	Federal tax depreciation	81,966,361
21	Repairs deduction	60,967,275
22	Federal tax fixed asset gain	23,563,127
23	State taxes	10,064,184
24	Regulatory assets/liabilities	2,890,763
25	Other	3,953,194
26	TOTAL	183,404,904
27	Federal Tax Net Income	206,062,223
28	Show Computation of Tax:	
29	Federal taxable income	206,062,223
30	Federal statutory rate	21
31	Federal income tax	43,273,067
32	Prior year adjustments	(1,748,061)
33	Federal income tax accrual	41,525,006
34		
35		

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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

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 2018		
4	Illinois 2017	5,500	
5	Iowa 2018		
6	Iowa 2017	13,979,971	
7	Iowa 2016	6,788,263	
8	Kansas 2018		
9	Kansas 2017	6,970,924	
10	Louisiana 2018		
11	Louisiana 2017	1	
12	Michigan 2018		
13	Michigan 2017	618,167	
14	Minnesota 2018		
15	Minnesota 2017	17,353,200	
16			
17	Nebraska 2018		
18	Nebraska 2017	1,884,000	
19	New Mexico 2018		
20	New Mexico 2017	21,125	
21	North Dakota 2018		
22	North Dakota 2017	486	
23	Oklahoma 2018		
24	Oklahoma 2017	295,447	
25	South Dakota 2018		
26	South Dakota 2017	453,600	
27	Texas 2018		
28	Texas 2017	1,549,690	
29	Wisconsin 2018		
30	Wisconsin 2017	200	
31			
32			
33			
34	Subtotal Real and Personal Property Tax	49,920,574	
35			
36			
37	Federal Income Tax		
38	Other		
39	FICA	275,069	

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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	5,500			5,500	
4	45	5,545			
5	15,180,000			15,180,000	
6	63,964	7,022,137		7,021,798	
7	23,538	6,811,801			
8	13,271,555	6,635,788		6,635,767	
9	(11,794)	6,959,130			
10	1,042	1,041		1	
11	(1)				
12	618,000	322,555		295,445	
13	(10,059)	608,108			
14	18,000,000			18,000,000	
15	(846,372)	16,506,945		(117)	
16					
17	1,992,000			1,992,000	
18	(10,052)	1,873,948			
19	54,275	27,137		27,138	
20		21,125			
21	500			500	
22		486			
23	593,575	296,788		296,787	
24		295,447			
25	440,400			440,400	
26	(27,151)	426,449			
27	2,451,815	1,021,908		1,429,907	
28	4,565	1,554,255			
29	1,403,982	1,403,981		1	
30	(122)	78			
31					
32					
33					
34	53,199,205	51,794,652		51,325,127	
35					
36					
37	41,525,006	28,740,494	(9,340,519)	3,443,993	
38					
39	6,823,384	6,878,482		219,971	

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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		5,500		
4		45		
5		15,180,000		
6		63,964		
7		23,538		
8		13,271,555		
9		(11,794)		
10		1,042		
11		(1)		
12		618,000		
13		(10,059)		
14		18,000,000		
15		(846,372)		
16				
17		1,992,000		
18		(10,052)		
19		54,275		
20				
21		500		
22				
23		593,575		
24				
25		440,400		
26		(27,151)		
27		2,451,815		
28		4,565		
29		1,403,982		
30		(121)		
31				
32				
33				
34		53,199,206		
35				
36				
37		38,324,786		3,200,220
38				
39		5,532,646		

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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					
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24					
25					
26					
27					
28					
29					
30				(1)	
31					
32					
33					
34				(1)	
35					
36					
37					
38					
39				1,290,738	

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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	951	
2			
3	Subtotal Federal Tax	276,020	
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	7	
27	Michigan		
28	Minnesota	343	
29	Nebraska	558	
30	New Mexico		
31	North Dakota		
32	Oklahoma		
33	South Dakota		
34	Texas	100	
35	Wisconsin		
36			
37	Subtotal State Unemployment Tax	1,008	
38			
39			

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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	43,498	42,779		1,670	
2					
3	48,391,888	35,661,755	(9,340,519)	3,665,634	
4					
5					
6					
7	73,865	18,244	(43,011)	12,610	
8	2,196,081	2,662,641	(847,177)	(1,313,737)	
9	1,902,857	2,099,813	465,364	268,408	
10	118,797	92,175	(16,119)	10,503	
11	2,729,069	1,834,408	(677,246)	217,415	
12	2,000,081	2,058,967	194,342	135,456	
13	30,250	30,000	22,148	22,398	
14	1,395	(3,000)	(64)	4,331	
15	327,255	560,000	213,045	(19,700)	
16	206,000	105,218	54,468	155,250	
17	332,940	268,504	(23,571)	40,865	
18					
19					
20	9,918,590	9,726,970	(657,821)	(466,201)	
21					
22					
23					
24					
25					
26	3,422	3,148		281	
27	6,969	6,722		247	
28	11,950	11,242		1,051	
29	22,222	22,276		504	
30					
31	419	405		14	
32	693	693			
33					
34	3,127	3,116		111	
35	1,274	1,274			
36					
37	50,076	48,876		2,208	
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 2018/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3		43,857,432		3,200,220
4				
5				
6				
7		64,128		9,737
8		1,906,595		289,486
9		1,652,022		250,835
10		103,137		15,660
11		2,369,323		359,746
12		1,736,430		263,651
13		26,262		3,988
14		1,211		184
15		284,116		43,139
16		178,845		27,155
17		289,052		43,888
18				
19				
20		8,611,121		1,307,469
21				
22				
23				
24				
25				
26		2,547		
27		5,437		
28		9,094		
29		18,017		
30				
31		327		
32		561		
33				
34		2,440		
35		1,031		
36				
37		39,454		
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 2018/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				43,498	
2					
3				1,334,236	
4					
5					
6					
7					0.04
8					2.84
9					1.24
10					0.04
11					1.59
12					1.09
13					0.03
14					
15					0.27
16					
17					0.30
18					
19					
20					
21					
22					
23					
24					
25					
26				875	
27				1,532	
28				2,856	
29				4,205	
30					
31					
32				92	
33				132	
34				687	
35				243	
36					
37				10,622	
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 2018/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			
2			
3			
4			
5			
6	Sales/Use Tax		
7			
8	Illinois	173	
9	Iowa	200,232	
10	Kansas	75,484	
11	Louisiana		
12	Michigan	6,060	
13	Minnesota	129,813	
14	Nebraska	114,823	
15	New Mexico	3,471	
16	North Dakota		
17	Oklahoma	897	
18	South Dakota	1,589	
19	Texas	119,113	
20	Wisconsin	4,162	
21			
22	Subtotal Use Tax	655,817	
23			
24	Franchise Tax		
25	Nebraska		
26	Delaware		
27	Oklahoma		
28			
29	Subtotal Franchise Tax		
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
TOTAL		50,853,419	

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 2018/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					
2					
3					
4					
5					
6					
7					
8	731	539		365	
9	1,655,047	1,266,573		588,706	
10	829,849	788,281		117,052	
11					
12	44,171	49,632		599	
13	937,365	1,021,544		45,634	
14	374,968	418,247		71,544	
15	8,560	11,366		665	
16	1,385	1,385			
17	34,268	30,062		5,103	
18	29,611	23,511		7,689	
19	285,208	357,649		46,672	
20	34,876	26,733		12,305	
21					
22	4,236,039	3,995,522		896,334	
23					
24					
25	30,000	30,000			
26	375	375			
27	20,100	20,100			
28					
29	50,475	50,475			
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL	115,846,273	101,278,250	(9,998,340)	55,423,102	

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 2018/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (l)	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				
13		306,624		
14				
15				
16				
17				
18				
19				
20				
21				
22		306,624		
23				
24				
25		30,000		
26		375		
27		20,100		
28				
29		50,475		
30				
31				
32				
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36				
37				
38				
39				
TOTAL		106,064,312		4,507,689

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 2018/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				731	
9				1,655,047	
10				829,849	
11					
12				44,171	
13				630,741	
14				374,968	
15				8,560	
16				1,385	
17				34,268	
18				29,611	
19				285,208	
20				34,876	
21					
22				3,929,415	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL				5,274,272	

Name of Respondent Northern Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
Miscellaneous Current and Accrued Liabilities (Account 242)				
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.				
Line No.	Item (a)	Balance at End of Year (b)		
1	Transportation and exchange gas payable	14,739,818		
2	Accrued vacation and other employee benefits	12,617,637		
3	Contract retainage	7,876,199		
4	Accrued Department of Transportation safety user fees	1,403,817		
5	Minor items	193,138		
6				
7				
8				
9				
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14				
15				
16				
17				
18				
19				
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44				
45	Total	36,830,609		

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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>2018/Q4</u>
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Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	625,662,023	189,226,721	173,982,431
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	625,662,023	189,226,721	173,982,431
6	Other (Specify) (footnote details)		4,692,656	8,302,747
7	TOTAL Account 282 (Enter Total of lines 5 thr	625,662,023	193,919,377	182,285,178
8	Classification of TOTAL			
9	Federal Income Tax	468,130,160	127,552,500	124,375,732
10	State Income Tax	157,531,863	66,366,877	57,909,446
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>2018/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	4,718,909	3,933,425					641,691,797
4							
5	4,718,909	3,933,425					641,691,797
6	256,669	80,597	254	8,383,344	254	4,949,325	
7	4,975,578	4,014,022		8,383,344		4,949,325	641,691,797
8							
9	3,541,076	2,805,102		8,322,593		1,072,113	479,293,382
10	1,434,502	1,208,920		60,751		3,877,212	162,398,415
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 2018/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	44,014,839	33,195,294	34,154,535
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	44,014,839	33,195,294	34,154,535
6	Other (Specify) (footnote details)		8,407,035	8,398,759
7	TOTAL Account 283 (Total of lines 5 thru	44,014,839	41,602,329	42,553,294
8	Classification of TOTAL			
9	Federal Income Tax	31,826,556	32,374,037	32,920,341
10	State Income Tax	12,188,283	9,228,292	9,632,953
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 2018/Q4
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3	36	108					43,055,526
4							
5	36	108					43,055,526
6			254	8,398,759	254	8,407,035	
7	36	108		8,398,759		8,407,035	43,055,526
8							
9	20			8,397,039		8,275,604	31,401,707
10	16	108		1,720		131,431	11,653,819
11							

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Other Regulatory Liabilities (Account 254)

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).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
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.
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).

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	1,756,767	131	1,330,604		2,330,698	2,756,861
2							
3	Employee benefits	30,231,160	128	30,231,160		27,423,176	27,423,176
4							
5	Encroachment revaluation	3,632,334	182.3	3,632,334		4,866,718	4,866,718
6							
7	Carlton resolution credits	1,033,640	131	2,954,706		2,915,511	994,445
8							
9	Fuel, unaccounted for, and other trackers	135,453	182.3	135,453		5,285,027	5,285,027
10							
11	Unrealized gain on financial hedge					958,174	958,174
12							
13	Excess deferred income taxes	418,909,220	Various	17,465,281		(330,732)	401,113,207
14							
15	Bankruptcy proceeds	2,526,772	421	2,529,416		2,644	
16							
17							
18							
19							
20							
21							
22							
23							
24							
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44							
45	Total	458,225,346		58,278,954	0	43,451,216	443,397,608

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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 2018/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.	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)	2,124,776			5,973,255	5,973,255
2	Transportation of Gas for Others (489.2 and 489..3)					
3	TF	33,872,361		44,040	9,648,397	9,692,437
4	TFX	87,649,936		113,055	29,345,716	29,458,771
5	GS-T					
6	TI	4,360,977		6,544	365,877	372,421
7	LDS					
8	SMS	2,422,138			929,199	929,199
9	Less: SMS units in other rate schedules	-2,422,138				
10	Less: LDS units in other rate schedules					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
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Monthly Quantity & Revenue Data by Rate Schedule

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
- Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
- Enter footnotes as appropriate.

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	3,884,400			9,765,855	9,765,855	5,289,810			18,682,205	18,682,205
2										
3	30,320,024		39,586	23,160,327	23,199,913	32,973,936		42,512	23,188,680	23,231,192
4	94,118,745		123,218	62,806,925	62,930,143	99,835,293		128,692	63,540,519	63,669,211
5										
6	4,346,054		5,068	714,521	719,589	3,608,416		4,500	680,352	684,852
7										
8	3,262,615			962,965	962,965	3,356,485			967,044	967,044
9	-3,262,615					-3,356,485				
10										
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12										
13										
14										
15										
16										
17										
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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>2018/Q4</u>
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	125,883,274		163,639	40,289,189	40,452,828
64	Storage (489.4)					
65	FDD-1	1,634,556			7,432,219	7,432,219
66	IDD-1	1,752,800			308,545	308,545
67	PDD-1				213,437	213,437
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	3,387,356			7,954,201	7,954,201
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)	1,826			20,723	20,723
97	Rents (493-494)					
98	Other Gas Revenues (495)				1,447,062	1,447,062
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues	1,826			1,467,785	1,467,785
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	131,397,232		163,639	55,684,430	55,848,069

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 2018/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	128,784,823		167,872	87,644,738	87,812,610	136,417,645		175,704	88,376,595	88,552,299
64										
65	911,693			2,325,455	2,325,455	7,652,566			2,302,131	2,302,131
66	1,601,859			218,827	218,827	1,483,967			184,330	184,330
67				208,607	208,607	189,578			828,731	828,731
68										
69										
70										
71										
72										
73										
74										
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79										
80										
81										
82										
83										
84										
85										
86										
87										
88										
89										
90	2,513,552			2,752,889	2,752,889	9,326,111			3,315,192	3,315,192
91										
92										
93										
94										
95										
96	6,725			55,216	55,216	-50			8,768	8,768
97									600	600
98				2,970,485	2,970,485				4,546,892	4,546,892
99										
100	6,725			3,025,701	3,025,701	-50			4,556,260	4,556,260
101	135,189,500		167,872	103,189,183	103,357,055	151,033,516		175,704	114,930,252	115,105,956

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 2018/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			1,768,498	1,475,875
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:			1,768,498	1,475,875
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			1,768,498	1,475,875

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/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	6,204,556	5,972,772	6,204,556	5,972,772	720,517	438,803
3						
4	121,360,803	22,463,568	121,360,803	22,463,568	46,859,218	7,302,738
5						
6						
7						
8						
9						
10	689,781,332	588,637,797	691,549,830	590,113,672	1,362,207,095	1,134,620,073
11						
12	67,545,240	70,774,271	67,545,240	70,774,271	118,148,780	141,046,348
13						
14						
15	201,584	16,421	201,584	16,421		
16	5,551	38,726	5,551	38,726		
17						
18	13,845,836	4,058,869	13,845,836	4,058,869		
19	898,944,902	691,962,424	900,713,400	693,438,299		
20						
21	898,944,902	691,962,424	900,713,400	693,438,299		

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 <u>2018/Q4</u>
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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			90	28
2	SMS				
3	TF			480,027	470,425
4	TFX			1,214,550	947,541
5	TI			73,831	57,881
6	ILD				
7	Deduct SMS units in other rate schedule				
8	Deduct ILD units in other rate schedule				
9	Total			1,768,498	1,475,875
10					
11					
12					
13					
14					
15					
16					
17					
18					
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24					
25					

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 2018/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	37,416	16,797	37,506	16,825	52,926	24,051
2	11,253,937	10,813,396	11,253,937	10,813,396	31,496,402	25,359,994
3	189,541,452	192,037,380	190,021,479	192,507,805	370,072,915	361,522,082
4	482,126,674	380,858,243	483,341,224	381,805,784	934,832,706	728,641,878
5	6,820,250	4,892,714	6,894,081	4,950,595	57,248,548	44,432,062
6	1,603	19,267	1,603	19,267	583	6,740
7					(31,496,402)	(25,359,994)
8					(583)	(6,740)
9	689,781,332	588,637,797	691,549,830	590,113,672	1,362,207,095	1,134,620,073
10						
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12						
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/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				
7					
8					
9					
10					
11					
12					
13					
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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 2018/Q4
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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 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	53,648,332	52,494,335	53,648,332	52,494,335	71,752,119	60,966,679
2	3,301,455	2,784,934	3,301,455	2,784,934	14,927,375	17,873,411
3	10,595,453	15,495,002	10,595,453	15,495,002	31,469,286	62,206,258
4						
5						
6	67,545,240	70,774,271	67,545,240	70,774,271	118,148,780	141,046,348
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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>2018/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	72,076			
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	2,271,730			
10	Revenues from Shipper Supplied Gas				
11	Other revenues (Specify):	11,502,030			
12					
13					
14					
15					
16					
17					
18					
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39					
	Total	13,845,836			

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 2018/Q4
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Discounted Rate Services and Negotiated Rate Services

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	228,614,158	678,215,237	108,243,020	106,356,552
3	Account 489.4, Revenues from storing gas of others.	10,143,889	29,972,649		
4	Account 495, Other gas revenues.				
5					
6					
7					
8					
9					
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30					
31					
32					
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35					
36					
37					
38					
39					
	Total	238,758,047	708,187,886	108,243,020	106,356,552

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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 2018/Q4
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	154,025,199	41,303,806	
73	804 Natural Gas City Gate Purchases	0	0	
74	804.1 Liquefied Natural Gas Purchases	0	0	
75	805 Other Gas Purchases	(8,355,406)	(13,503,324)	
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	145,669,793	27,800,482	
78	806 Exchange Gas	(7,926,892)	2,828,363	
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)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	414,097	393,444	
117	831 Maintenance of Structures and Improvements	973,498	550,055	
118	832 Maintenance of Reservoirs and Wells	15,066,502	7,170,403	
119	833 Maintenance of Lines	7,565,247	3,552,088	
120	834 Maintenance of Compressor Station Equipment	2,536,365	2,311,113	
121	835 Maintenance of Measuring and Regulating Station Equipment	728,291	214,356	
122	836 Maintenance of Purification Equipment	942,851	741,401	
123	837 Maintenance of Other Equipment	476,677	846,169	
124	TOTAL Maintenance (Total of lines 116 thru 123)	28,703,528	15,779,029	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	47,765,007	26,916,199	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	149,983	179,112	
129	841 Operation Labor and Expenses	4,959,334	2,852,792	
130	842 Rents	2,816	2,772	
131	842.1 Fuel	1,650,342	654,441	
132	842.2 Power	563,861	105,130	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Total of lines 128 thru 133)	7,326,336	3,794,247	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	64,037	0	
137	843.2 Maintenance of Structures	452,163	262,983	
138	843.3 Maintenance of Gas Holders	90,322	80,475	
139	843.4 Maintenance of Purification Equipment	97,878	89,864	
140	843.5 Maintenance of Liquefaction Equipment	3,668,481	2,000,071	
141	843.6 Maintenance of Vaporizing Equipment	156,307	149,656	
142	843.7 Maintenance of Compressor Equipment	223,006	219,715	
143	843.8 Maintenance of Measuring and Regulating Equipment	92,532	43,624	
144	843.9 Maintenance of Other Equipment	138,659	126,521	
145	TOTAL Maintenance (Total of lines 136 thru 144)	4,983,385	2,972,909	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	12,309,721	6,767,156	

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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)	60,074,728	33,683,355	

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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	5,827,378	6,170,232	
181	851 System Control and Load Dispatching	6,963,229	4,367,626	
182	852 Communication System Expenses	1,420,298	1,337,474	
183	853 Compressor Station Labor and Expenses	13,517,466	10,886,772	
184	854 Gas for Compressor Station Fuel	60,264,879	27,304,791	
185	855 Other Fuel and Power for Compressor Stations	2,837,258	2,411,214	
186	856 Mains Expenses	23,435,358	19,738,128	
187	857 Measuring and Regulating Station Expenses	4,844,890	4,121,013	
188	858 Transmission and Compression of Gas by Others	(14,394)	1,969	
189	859 Other Expenses	3,670,547	2,456,591	
190	860 Rents	240,816	310,864	
191	TOTAL Operation (Total of lines 180 thru 190)	123,007,725	79,106,674	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	645,751	0	
194	862 Maintenance of Structures and Improvements	2,624,296	1,247,501	
195	863 Maintenance of Mains	68,410,062	32,866,319	
196	864 Maintenance of Compressor Station Equipment	23,522,388	17,903,883	
197	865 Maintenance of Measuring and Regulating Station Equipment	5,290,107	3,143,396	
198	866 Maintenance of Communication Equipment	107,568	93,952	
199	867 Maintenance of Other Equipment	1,872,092	1,196,012	
200	TOTAL Maintenance (Total of lines 193 thru 199)	102,472,264	56,451,063	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	225,479,989	135,557,737	
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	

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 2018/Q4
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	102	0	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	102	0	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	277	326	
249	913 Advertising Expenses	2,905	4,983	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	3,182	5,309	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	32,319,419	34,943,032	
255	921 Office Supplies and Expenses	11,078,365	9,093,454	
256	(Less) 922 Administrative Expenses Transferred-Credit	2,322,961	2,211,561	
257	923 Outside Services Employed	19,872,689	19,222,892	
258	924 Property Insurance	711,163	781,114	
259	925 Injuries and Damages	1,171,322	1,262,800	
260	926 Employee Pensions and Benefits	12,225,540	10,963,490	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	1,546,218	1,606,883	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1General Advertising Expenses	0	0	
265	930.2Miscellaneous General Expenses	2,490,724	2,523,398	
266	931 Rents	554,830	532,949	
267	TOTAL Operation (Total of lines 254 thru 266)	79,647,309	78,718,451	
268	Maintenance			
269	932 Maintenance of General Plant	0	846	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	79,647,309	78,719,297	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	442,218,928	248,783,088	

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 2018/Q4
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	19,748,660	62,288,389		
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	(3,500)	(7,839)		
7	LNG Compressor Station Fuel	842.1	521,818	1,650,342		
8	Line Operations	856	2,131,937	6,849,082		
9	Purification Underground Storage	821	70,499	254,931		
10	Other Underground Storage Operations	817/819	245,993	868,775		
11	Condensate	856	19,001	201,584		
12	Unaccounted For	813	(203,397)	1,060,226		
13	Storage Gas Loss	823	2,452,024	6,082,736		
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15						
16						
17						
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22						
23						
24						
25	Total		24,983,035	79,248,226		

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 2018/Q4
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Transmission and Compression of Gas by Others (Account 858)

1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline.
2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	El Paso Natural Gas Company - Delivery & Receipt of gas at Plains, TX		(14,394)	
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24				
25	Total		(14,394)	

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 2018/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	10,239,248
2	Revaluation of encroachments	11,072,833
3	Unaccounted for gas	1,060,226
4	Other	47,598
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25	Total	22,419,905

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 2018/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.	75,087
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	Marketing support payments	2,345,000
5	Other expenses - 20 items	70,637
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25	Total	2,490,724

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 2018/Q4
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)					
<p>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.</p> <p>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</p>					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas	3,986,996			
4	Products extraction plant				
5	Underground gas storage plant	6,838,488			253,770
6	Other storage plant	1,464,718			
7	Base load LNG terminaling and processing plant	237,129			
8	Transmission plant	53,045,846			
9	Distribution plant				
10	General plant	7,587,234			
11	Common plant-gas				
12	TOTAL	73,160,411	0		253,770

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 2018/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	6,701,741		6,701,741	Intangible plant
2				Production plant, manufactured gas
3			3,986,996	Production and gathering plant, natural gas
4				Products extraction plant
5	31,337		7,123,595	Underground gas storage plant
6	1,616,146		3,080,864	Other storage plant
7			237,129	Base load LNG terminaling and processing plant
8			53,045,846	Transmission plant
9				Distribution plant
10			7,587,234	General plant
11				Common plant-gas
12	8,349,224		81,763,405	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 2018/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)	1,546	0.25
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)	456,556	1.25
5	Transmission Plant		
6	Offshore (footnote details)	24,285	4.64
7	Onshore (footnote details)	3,509,737	1.50
8	General Plant (footnote details)	103,490	0.00
9	ARO - Offshore (footnote details)	25,956	0.00
10	Base Load LNG Plant (footnote details)	7,771	1.25
11	Intangible (footnote details)	167,801	4.40
12	Market Based Underground Storage (footnote detail)	55,652	2.34
13	Other Gas Storage (footnote details)	122,453	1.25
14	Storage Plant Computer & Comm (footnote details)	9,305	10.00
15	Transmission Plant Computers (footnote details)	41,942	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 - Veteran's Ambulatory Center Development Corporation	500,000
2	Donations under \$250,000	335,969
3		
4	426.4 - Expenditures for Certain Civic, Political, and Related	14,357
5	Activities under \$250,000	
6		
7	426.5 - Other Deductions	62,815
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16	431 - Other Interest Expense - primarily interest on trackers	117,297
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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>2018/Q4</u>
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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)				372,007
2	Federal Energy Regulatory Commission Order No. 472 2016 FERC Annual Charge (Oct 17 - Sep 18)	1,351,470			1,013,603
3	Federal Energy Regulatory Commission Order No. 472 2017 FERC Annual Charge (Oct 18 - Sep 19)	1,500,559			
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25	Total	2,852,029			1,385,610

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 2018/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				125,004	182.3	157,475	339,536
2					182.3	1,013,603	
3				1,500,559	182.3	375,140	1,125,419
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24							
25				1,625,563		1,546,218	1,464,955

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 2018/Q4
Employee Pensions and Benefits (Account 926)					
1. Report below the items contained in Account 926, Employee Pensions and Benefits.					
Line No.	Expense (a)	Amount (b)			
1	Pensions – defined benefit plans	1,151,187			
2	Pensions – other	5,588,828			
3	Post-retirement benefits other than pensions (PBOP)				
4	Post-employment benefit plans				
5	Other (Specify)				
6	Healthcare and other benefits	5,485,525			
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Total		12,225,540			

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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 2018/Q4
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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	4,267,776			4,267,776
32	Transmission	22,967,567	8,877		22,976,444
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	30,153,274	1,299,713		31,452,987
38	TOTAL Operation (Total of lines 28 thru 37)	57,388,617	1,308,590		58,697,207
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	3,272,735			3,272,735
44	Transmission	14,426,383			14,426,383
45	Distribution				

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>2018/Q4</u>
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)	17,699,118			17,699,118
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 Terminaling and Processing (Total of ll. 31 and 43)	7,540,511			7,540,511
54	Transmission (Total of lines 32 and 44)	37,393,950	8,877		37,402,827
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)	30,153,274	1,299,713		31,452,987
60	Total Operation and Maintenance (Total of lines 50 thru 59)	75,087,735	1,308,590		76,396,325
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	75,087,735	1,308,590		76,396,325
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	13,887,701	2,621	3,396,378	17,286,700
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	13,887,701	2,621	3,396,378	17,286,700
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	759,116			759,116
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	759,116			759,116
75	Other Accounts (Specify) (footnote details)	1,047,272	(32)		1,047,240
76	TOTAL Other Accounts	1,047,272	(32)		1,047,240
77	TOTAL SALARIES AND WAGES	90,781,824	1,311,179	3,396,378	95,489,381

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 2018/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	63,558,691
2	MINNESOTA LIMITED LLC	36,732,289
3	K AND K INC	29,010,200
4	SCG LLC	15,103,405
5	GAS GATHERING SPECIALISTS INC	15,033,463
6	AVERY TECHNICAL RESOURCES INC	13,029,645
7	MANHATTAN PIPELINE LLC	9,180,611
8	GLENN E SESSIONS AND SONS INC	8,440,871
9	TRES MANAGEMENT INC	8,026,626
10	INTERCON CONSTRUCTION INC	7,221,908
11	CHARPS LLC	6,742,566
12	D E RICE CONSTRUCTION COMPANY	6,486,468
13	T AND C MFG AND OPERATING INC	6,407,147
14	CHART LIFECYCLE INC	6,254,581
15	CR INSPECTION INC	5,692,111
16	XCEL NDT LLC	5,291,034
17	YOH SERVICES LLC	5,112,575
18	APPALACHIAN PIPELINE CONTRACTORS LLP	3,640,153
19	CAPSTONE CONSULTING INC	3,443,318
20	PROKARMA INC	2,941,560
21	SOVDE ENTERPRISES INC	2,913,315
22	TDW SERVICES INC	2,883,586
23	TMI COATING INC	2,685,290
24	PL ENERSERV LLC	2,607,689
25	CROSSFIRE LLC	2,589,356
26	TDW US INC	2,564,168
27	EGAN FIELD AND NOWAK INC	2,285,096
28	STATE GROUP INDUSTRIAL USA LIMITED	2,175,054
29	WEST CONTINENT ENERGY SERVICES LLC	2,142,712
30	ASSOCIATED FIRE PROTECTION	2,082,298
31	SAMUEL ENGINEERING INC	2,044,024
32	STANTEC CONSULTING SERVICES INC	1,815,693
33	HUNT ELECTRIC CORPORATION	1,751,140
34	PROSOURCE TECHNOLOGIES LLC	1,632,251
35	JOMAX CONSTRUCTION CO INC	1,614,300

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 2018/Q4
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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	PII NORTH AMERICA LLC	1,582,824
2	EXPERITEC INC	1,480,518
3	MERJENT INC	1,475,645
4	SMITH PAINTING	1,366,989
5	BOCKMANN INC	1,348,740
6	F AND H INSULATION SALES AND SERVICE INC	1,235,982
7	CSE SERVICES LLC	1,227,336
8	GHD SERVICES INC	1,191,700
9	LIBERTY CORE CONSULTANTS LLC	1,162,579
10	WBC MECHANICAL INC	1,153,914
11	EPIC INDUSTRIAL SOLUTIONS LLC	1,146,173
12	FESCO LTD	1,093,711
13	STRIKE LLC	1,055,725
14	DRESSER RAND SERVICES INC	1,041,825
15	RAMON AND BENNETT ROUSTABOUT SERVICE INC	979,182
16	SULZER TURBO SERVICES	948,542
17	EXLINE INC	906,473
18	ROSEN USA INC	900,146
19	ARGUIJO OILFIELD SERVICES INC	897,264
20	PERRY INSPECTION FIRM	848,645
21	NORTHWEST INSULATION CO INC	842,376
22	ALL AMERICAN INSPECTION LLC	832,028
23	TOP SHELF ELECTRIC LLC	822,480
24	SQS NDT LP	812,344
25	OSI ENVIRONMENTAL INC	804,238
26	UPS MIDSTREAM SERVICES INC	792,142
27	ENERGY ECONOMICS INC	791,149
28	SHERMCO INDUSTRIES INC	787,579
29	COMMTECH GLOBAL SOLUTIONS	787,308
30	THOMPSON PAINTING AND SANDBLASTING	765,808
31	GULF COAST DISMANTLING INC	742,190
32	ROTEK SERVICES INC	725,081
33	JC TOLAND PAINTING LLC	715,430
34	US SITEWORK INC	715,176
35	HOLLAND PAVING INC	703,117

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 2018/Q4
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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	ROTATING MACHINERY SERVICES	694,405
2	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	675,614
3	ALPINE TREE SERVICE LLC	660,050
4	TK AND COMPANY INC	635,251
5	MECO LAND SERVICES	603,771
6	KENTON BROWN	582,682
7	SOLAR TURBINES INCORPORATED	574,032
8	BRIGGS AND MORGAN PA	561,127
9	EAGLE SKY PATROL INC	549,189
10	TEG SOLUTIONS LLC	530,309
11	JAMAR COMPANY	523,604
12	RICOH USA INC	517,607
13	SAND CREEK PIPELINE CONSTRUCTION CO LLC	513,498
14	HARDINGER CONSTRUCTION	490,778
15	TERRACON CONSULTANTS INC	490,085
16	PERGAM TECHNICAL SERVICES	489,336
17	S AND S TURBINE SERVICES LTD	485,703
18	SEPTAGON CONSTRUCTION CO INC	482,734
19	YOKA INC	481,740
20	KS ENERGY SERVICES LLC	481,000
21	WEAVERS INC	474,873
22	CED AUTOMATION	474,015
23	ALARM SYSTEMS INC	468,770
24	LAKE STATES TREE SERVICE	464,575
25	SEFBO PIPELINE BRIDGE INC	460,219
26	BELKNAP ELECTRIC	456,356
27	AMERICAN FENCE COMPANY LLC	451,019
28	CARDIS FENCE AND IRON CO	438,011
29	CASPARS CONSTRUCTION CO	429,071
30	ECK ELECTRIC	427,211
31	RESERVE COMPRESSION CORP	420,812
32	MENDENHALL MOWING	404,851
33	PARAGON GEOPHYSICAL SERVICES INC	392,922
34	MORRIS FIELD SERVICES LLC	392,004
35	METROPOLITAN UTILITIES DISTRICT	384,495

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	CHARLESWAY INDUSTRIES LLC	381,195
2	LAKE SUPERIOR CONSULTING LLC	366,765
3	SCHMID PIPELINE CONSTRUCTION INC	362,821
4	MARIOS CONTRACTOR CORP	345,061
5	GENERAL CORROSION CORPORATION	344,164
6	ASBESTOS HANDLERS INCORPORATED	342,681
7	WILLIAM M COBB AND ASSOCIATES	341,634
8	APPLE ELECTRICAL CONTRACTORS	331,936
9	HAYES MECHANICAL	331,318
10	CENTURY FENCE COMPANY	330,791
11	CATHODIC PROTECTION MANAGEMENT INC	330,727
12	AREA PRO PAINTING	324,258
13	INTERSTATE TREE LANDSCAPING CO	319,723
14	CLARK INTERNATIONAL GUARD FORCE INIC	318,870
15	T AND R LAWN CARE SERVICES LLC	317,797
16	MCDANIEL TECHNICAL SERVICES INC	317,354
17	INNOVATIVE MECHANICAL SERVICES	313,154
18	J R JENSEN CONSTRUCTION COMPANY	310,030
19	ENCOMPASS SERVICES LLC	290,011
20	RECIPROCATING TECHNOLOGY SERVICES CORPORATION	289,612
21	UNIVERSAL FIELD SERVICES INC	289,014
22	GE OIL AND GAS COMPRESSION SYSTEMS LLC	283,204
23	ASBESTROL INC	283,016
24	DELOITTE AND TOUCHE LLP	280,228
25	PACE ANALYTICAL SERVICES INC	276,767
26	J AND J PIPELINE SERVICES INCORPORATED	275,578
27	PERCHERON LLC	268,532
28	KUTAK ROCK	265,908
29	NORTHLAND CONSTRUCTORS OF DULUTH INC	265,583
30	BLACKEAGLE ENERGY SERVICES	265,387
31	BARTON SOLVENTS INC	264,280
32	VENABLES CONSTRUCTION INC	261,698
33	MIDWEST OVERHEAD CRANE CORP	259,942
34	ONSTREAM PIPELINE INSPECTION USA INC	259,322
35	SIBLEY ELECTRIC INC	257,039

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	FULLER AND SONS PAVING	254,095
2	FOUR STAR CONSTRUCTION INC	253,688
3	R AND H PAINTING LLC	250,000
4	OTHER	27,151,212
5	TOTAL	381,953,667
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Transactions with Associated (Affiliated) Companies

- Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.
- Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.
- Total under a description "Total", the total of all of the aforementioned goods and services.
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	IT shared services	MidAmerican Energy Company ("MEC")	165,923	4,714,434
3	Other-goods and services under \$250,000	MEC	Various	1,647,533
4	Executive Management support services	MEC	426,1,426.5,850,923	743,961
5	Electricity, construction and other services	MEC	Various	643,469
6	Tax compliance services	MEC	426,4,923	329,356
7	Software leases, maintenance contracts and other charges	Berkshire Hathaway Energy Company ("BHEC")	165,923	1,789,332
8	Other-goods and services under \$250,000	BHEC	Various	1,466,454
9	Finance and accounting services	BHEC	Various	352,298
10	Natural gas swap settlements	Wells Fargo Bank	803,808.2,921	2,032,906
11	Other-goods and services under \$250,000	Various		931,272
12	Labor and other-goods and services	International Business Machines	165,921	262,273
13	Total			14,913,287
14				
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16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Transportation and storage services	MEC	Various	64,755,645
22	Other-goods and services under \$250,000	MEC	Various	402,569
23	Financing services (demand promissory notes)	BHEC	419	7,374,315
24	Other-goods and services under \$250,000	BHEC	Various	174,935
25	Finance and accounting services	Kern River Gas Transmission Co. ("Kern River")	408.1,920,921,926	829,902
26	Other-goods and services under \$250,000	Kern River	Various	1,236,522
27	Storage services	Wells Fargo Commodities, LLC	489.4	272,376
28	Other-goods and services under \$250,000	Various		360,684
29	Total			75,406,948
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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	6	14,050	40,227,699
3	Storage: Redfield, Iowa	7	16,760	57,030,268
4	Total Underground Storage	13	30,810	97,257,967
5				
6	Transmission: Transmission Compression			
7				
8	Transmission: Spencer, South Dakota	1	1,100	4,569,382
9	Transmission: Willow Lake, South Dakota	1	1,590	12,426,381
10	Transmission: East Wakefield, Michigan	1	1,590	
11	Transmission: Albert Lea, Minnesota	1	15,000	21,183,228
12	Transmission: Carlton, Minnesota	2	8,000	9,664,177
13	Transmission: Alexandria, Minnesota	1	800	3,656,207
14	Transmission: Farmington, Minnesota	7	20,200	44,701,513
15	Transmission: North Branch, Minnesota	4	8,000	16,374,102
16	Transmission: Pierz, Minnesota	1	800	5,713,169
17	Transmission: Owatonna Minnesota	1	13,037	9,630,494
18	Transmission: Faribault, Minnesota	2	29,036	45,439,951
19	Transmission: Hugo, Minnesota	1	5,967	11,816,057
20	Transmission: Chatfield, Minnesota	2	4,250	8,265,959
21	Transmission: LaCrescent, Minnesota	1	1,250	4,884,803
22	Transmission: Popple Creek, Minnesota	1	2,000	4,625,451
23	Transmission: Elk River, Minnesota	1	1,100	5,991,866
24	Tranmission: Belleville, Wisconsin	4	4,640	5,847,520
25	Transmission: Spring Green, Wisconsin	1	1,100	4,968,607

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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	515,332	884,894	3,896,640	165,867	10,003,435	14,312	5	09/08/2018
3	1,508,178	505,668	18,848,318	426,393	3,054,500	26,340	7	01/16/2018
4	2,023,510	1,390,562	22,744,958	592,260	13,057,935	40,652	12	
5								
6								
7								
8		27,606	159,677		476,400	728	1	01/15/2018
9	117,878	29,365	348,793	32,100	264,240	2,957	1	01/15/2018
10			8,178			595	1	12/07/2018
11	1,736,781	33,132	295,908	503,936	253,120	5,983	1	01/29/2018
12	371,950	30,038	701,076	100,226	241,700	4,231	2	02/21/2018
13	1,330	145,074	71,840	418	1,233,984	3,537	1	11/12/2018
14	611,337	409,452	3,153,960	182,344	3,306,480	9,919	6	02/05/2018
15	528,249	58,720	1,303,163	151,992	490,800	12,141	4	01/02/2018
16	4,614	92,902	87,307	1,604	686,000	2,449	1	04/16/2018
17	722,022	30,310	167,196	198,180	256,500	2,369	1	01/12/2018
18	1,647,202	58,662	329,369	515,983	461,200	5,271	2	01/04/2018
19	358,847	16,482	215,302	88,076	165,440	1,450	1	11/26/2018
20		60,250	142,781		751,347	800	1	01/04/2018
21		19,112	92,139		70,796	10	1	02/11/2018
22		104,609	89,194		1,462,125	832	1	02/12/2018
23		17,420	153,413		229,200	712	1	01/05/2018
24	400,858	21,871	694,076	140,419	179,078	10,424	4	05/11/2018
25		16,323	32,314		268,800	574	1	11/27/2018

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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: Galena, Illinois	2	7,600	9,906,564
2	Transmission: Hubbard, Iowa	1	8,000	12,179,201
3	Transmission: Earlville, Iowa	1	15,000	14,035,424
4	Transmission: Ventrura, Iowa	5	12,330	16,929,105
5	Transmission: Waterloo, Iowa	8	16,250	30,380,674
6	Transmission: Ogden, Iowa	10	30,400	29,757,324
7	Transmission: Paullina, Iowa	5	4,400	8,231,595
8	Transmission: Oakland, Iowa	6	30,500	30,683,097
9	Transmission: Guthrie Center, Iowa	1	5,667	10,828,929
10	Transmission: Lake Mills, Iowa	1	15,900	
11	Transmission: Palmyra, Nebraska	12	31,755	50,123,821
12	Transmission: Beatrice, Nebraska	8	32,500	44,211,720
13	Transmission: Fremont, Nebraska	1	4,700	15,860,781
14	Transmission: Homer, Nebraska	4	9,480	34,266,466
15	Transmission: Clifton, Kansas	5	24,200	20,947,402
16	Transmission: Tescott, Kansas	1	9,100	11,171,966
17	Transmission: Bushton, Kansas	10	39,500	67,162,329
18	Transmission: Macksville, Kansas	5	33,900	29,116,386
19	Transmission: Mullinville, Kansas	7	25,900	45,459,696
20	Transmission: Sublette, Kansas			
21	Transmission: Beaver, Oklahoma	7	28,500	38,652,460
22	Transmission: Plains, Texas	1	3,546	8,164,483
23	Transmission: Sunray, Texas	7	14,000	21,812,667
24	Transmission: Spraberry, Texas	6	7,702	17,495,944
25	Transmission: Pampa, Texas	1	9,300	5,216,556

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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	863,826	14,777	388,826	275,443	151,908	8,143	1	05/11/2018	
2		42,946	247,692		514,498	2	1	06/21/2018	
3	112,577	18,481	203,632	25,406	164,544	145	1	01/05/2018	
4	1,128,288	50,494	762,357	333,218	518,934	11,519	5	01/12/2018	
5	1,396,516	86,802	2,296,252	434,211	1,225,700	26,596	7	01/05/2018	
6	3,081,770	117,920	3,620,972	976,659	1,040,100	38,805	7	01/20/2018	
7	124,360	24,510	527,728	33,311	228,080	5,273	3	01/04/2018	
8	1,922,546	80,411	2,010,462	618,825	544,500	16,388	5	05/04/2018	
9	1,053,871	8,447	117,074	339,605	145,300	6,621	1	01/23/2018	
10		5,673	36,169			31	1	11/08/2018	
11	4,692,178	122,108	1,930,832	1,449,757	172,416	56,808	11	11/09/2018	
12	3,713,687	98,572	1,994,240	1,173,023	1,017,660	37,622	8	01/12/2018	
13	370,852	20,241	280,118	97,218	233,568	2,768	1	02/05/2018	
14	791,875	53,423	540,089	245,863	574,000	19,742	3	12/28/2018	
15	3,777,769	95,644	1,727,796	1,207,576	1,365,687	15,357	5	12/29/2018	
16	1,759,054	49,881	247,257	574,068	490,197	5,279	1	01/16/2018	
17	3,357,478	251,531	7,987,634	1,082,103	3,693,760	34,822	6	01/29/2018	
18	3,243,722	108,611	735,777	1,111,326	1,393,680	25,168	3	12/28/2018	
19	4,446,449	24,680	3,904,445	1,439,367	302,599	34,271	7	01/06/2018	
20	3,104	127,571	378,520	950	1,076,320				
21	3,120,041	69,142	2,635,043	1,034,991	4,239,600	33,478	5	01/07/2018	
22	1,160	9,828	275,839	372	102,466	9	1	02/13/2018	
23	842,730	74,867	2,463,664	270,256	1,138,800	24,301	6	12/12/2018	
24	1,163,493	54,753	2,949,161	371,570	916,000	39,089	6	03/26/2018	
25	1,970,511	28,790	329,201	656,093	471,282	6,930	1	10/14/2018	

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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: Plainview, Texas	1	9,300	6,857,423
2	Transmission: Seminole, Texas	1	9,300	7,858,373
3	Transmission: Claude, Texas	1	9,300	4,555,449
4	Transmission: Brownfield, Texas	1	9,300	8,077,845
5	Transmission: Kermit, Texas	1	15,900	24,298,837
6	Transmission: Gaines County, Texas	2	18,089	34,367,396
7	Transmission: Bakersfield, Texas	1	11,152	
8	Total Transmission Compression	156	621,931	878,368,780
9				
10	Other Storage Compression			
11	Other: Garner, IA LNG Plant	4	11,300	14,985,932
12	Other: Wrenshall, MN LNG Plant	6	8,230	22,218,304
13	Total Other Storage	10	19,530	37,204,236
14				
15	Offshore Compression			
16	Offshore: South Pelto 13	1	477	157,813
17	Total Offshore Compression	1	477	157,813
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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	1,743,949	28,704	323,117	563,498	375,200	7,529	1	01/05/2018
2	5,284	15,602	199,003	1,911	139,200	19	1	03/21/2018
3	1,960,881	34,825	284,620	634,055	405,440	7,526	1	01/14/2018
4	2,483,552	36,096	715,221	797,806	480,240	8,424	1	07/13/2018
5	1,122,361	57,693	323,289	342,991	827,200	3,518	1	01/16/2018
6	2,658,084	54,041	478,268	857,317	702,800	15,433	2	03/14/2018
7	851,843	29,910	62,398	292,333		5,870	1	07/15/2018
8	60,264,879	3,068,302	49,022,382	19,156,400	35,448,889	562,468	135	
9								
10								
11	313,817	2,697,244	4,051,403	93,784	43,828,400	15,697	3	02/22/2018
12	1,336,525	846,864	3,450,685	428,034	7,872,000	24,938	4	11/13/2018
13	1,650,342	3,544,108	7,502,088	521,818	51,700,400	40,635	7	
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Gas Storage Projects

1. Report injections and withdrawals of gas for all storage projects used by respondent.

Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	(315,354)	2,328,958	2,013,604
3	February	774,155	571,900	1,346,055
4	March	118,830	2,660,192	2,779,022
5	April	(5,946,692)	6,569,753	623,061
6	May	(3,340,639)	3,678,114	337,475
7	June	(7,537,123)	15,779,486	8,242,363
8	July	(8,212,450)	15,571,426	7,358,976
9	August	198,769	13,805,698	14,004,467
10	September	518,904	17,363,206	17,882,110
11	October	2,502,807	16,922,506	19,425,313
12	November	5,236,006	3,762,904	8,998,910
13	December	(2,347,955)	3,154,581	806,626
14	TOTAL (Total of lines 2 thru 13)	(18,350,742)	102,168,724	83,817,982
15	Gas Withdrawn from Storage			
16	January	(4,659,361)	27,977,739	23,318,378
17	February	(4,483,936)	14,775,806	10,291,870
18	March	(4,871,801)	12,181,800	7,309,999
19	April	(941,740)	5,047,942	4,106,202
20	May	742,429	2,922,066	3,664,495
21	June	(1,027,036)	1,908,156	881,120
22	July	(6,028,476)	6,517,937	489,461
23	August	(1,392,655)	1,883,084	490,429
24	September	(400,024)	3,387,356	2,987,332
25	October	(1,983,570)	2,513,552	529,982
26	November	339,884	9,326,111	9,665,995
27	December	3,903,619	14,626,602	18,530,221
28	TOTAL (Total of lines 16 thru 27)	(20,802,667)	103,068,151	82,265,484

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>2018/Q4</u>
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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	58,526,804 Mcf
2	Cushion Gas (Including Native Gas)	131,282,977 Mcf
3	Total Gas in Reservoir (Total of line 1 and 2)	189,809,781 Mcf
4	Certificated Storage Capacity	224,050,000 Mcf
5	Number of Injection - Withdrawal Wells	246
6	Number of Observation Wells	107
7	Maximum Days' Withdrawal from Storage	1,165,200 Mcf
8	Date of Maximum Days' Withdrawal	01/24/2018
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	

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>2018/Q4</u>
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Transmission Lines

- Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.
- Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.
- Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.
- Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Op by resp: Illinois		21.50
2	Op by resp: Iowa		4,379.10
3	Op by resp: Kansas	*	1,728.00
4	Op by resp: Michigan		268.90
5	Op by resp: Minnesota		3,356.80
6	Op by resp: Nebraska	*	1,648.80
7	Op by resp: New Mexico		76.20
8	Op by resp: Oklahoma		232.10
9	Op by resp: South Dakota	*	793.50
10	Op by resp: Texas	*	951.10
11	Op by resp: Wisconsin		1,338.50
12			
13	Total		14,794.50
14			
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25			

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 2018/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 30, 2019			
2	Volumes of Gas Transported			
3	No-Notice Transportation		71,918	71,918
4	Other Firm Transportation	201,384	5,148,595	5,349,979
5	Interruptible Transportation	2,783	197,722	200,505
6	Other (Describe) (footnote details)			
7	TOTAL	204,167	5,418,235	5,622,402
8	Volumes of gas Withdrawn from Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		1,007,887	1,007,887
11	Interruptible Storage		168,413	168,413
12	Other (Describe) (footnote details)			
13	TOTAL		1,176,300	1,176,300
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations		1,076,700	1,076,700
16	Reduction in Line Pack		(33,800)	(33,800)
17	Other (Describe) (footnote details)			
18	TOTAL		1,042,900	1,042,900
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Date: January 29, 30, 31, 2019			
21	Volumes of Gas Transported			
22	No-Notice Transportation		71,918	71,918
23	Other Firm Transportation	606,205	15,227,620	15,833,825
24	Interruptible Transportation	5,286	607,833	613,119
25	Other (Describe) (footnote details)			
26	TOTAL	611,491	15,907,371	16,518,862
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		3,020,590	3,020,590
30	Interruptible Storage		479,566	479,566
31	Other (Describe) (footnote details)			
32	TOTAL		3,500,156	3,500,156
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		2,534,300	2,534,300
35	Reduction in Line Pack		(28,600)	(28,600)
36	Other (Describe) (footnote details)			
37	TOTAL		2,505,700	2,505,700

Name of Respondent Northern Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/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, IA	LNG	300,000	63,265,812	Yes
2	Wrenshall, MN	LNG	300,000	64,131,790	No
3					
4					
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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 2018/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
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01 Name of System:

2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		53,654,346	14,773,378
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	1,362,207,095	391,085,742
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307	102,168,724	23,839,991
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	2,378,533	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		82,265,484	28,726,198
13	Gas Received from Shippers as Compressor Station Fuel		16,878,828	5,260,429
14	Gas Received from Shippers as Lost and Unaccounted for		3,521,731	1,079,112
15	Other Receipts (Specify) (footnote details)		2,847,976	2,847,976
16	Total Receipts (Total of lines 3 thru 15)		1,625,922,717	467,612,826
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		47,579,735	11,298,986
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,362,207,095	391,085,742
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307	103,068,151	26,466,265
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	4,266,719	2,459,794
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		83,817,982	29,230,849
28	Gas Used for Compressor Station Fuel	509	19,748,660	5,129,084
29	Other Deliveries and Gas Used for Other Operations		5,437,772	783,186
30	Total Deliveries (Total of lines 18 thru 29)		1,626,126,114	466,453,906
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		(203,397)	1,158,920
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,625,922,717	467,612,826

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>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	640,686	358,414	709,124	1,708,224
5	Distribution				
6	Storage			138,092	138,092
7	Total Shipper Supplied Gas	640,686	358,414	847,216	1,846,316
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	546,667	305,761	604,963	1,457,391
12	Distribution				
13	Storage			65,061	65,061
14	Total gas used in compressors	546,667	305,761	670,024	1,522,452
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	64,666	36,169	71,562	172,397
19	Distribution				
20	Storage			7,042	7,042
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	64,666	36,169	78,604	179,439
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	122,963	68,776	136,077	327,816
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	122,963	68,776	136,077	327,816

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 2018/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	1,763,360	986,278	1,951,402	4,701,040					805	805
5										
6			377,647	377,647					805	805
7	1,763,360	986,278	2,329,049	5,078,687						
8										
9										
10										
11	1,494,097	835,674	1,653,424	3,983,195					854	810
12										
13			177,818	177,818					819	810
14	1,494,097	835,674	1,831,242	4,161,013						
15										
16										
17										
18	176,504	98,722	195,327	470,553					See footnote	812
19										
20			19,246	19,246					See footnote	812
21										
22	176,504	98,722	214,573	489,799						
23										
24										
25										
26	335,936	187,895	371,760	895,591					813	812
27										
28										
29										
30	335,936	187,895	371,760	895,591						

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 2018/Q4
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	(93,610)	(52,292)	(103,478)	(249,380)
35	Distribution				
36	Storage			65,989	65,989
37	Total Net Excess Or (Deficiency)	(93,610)	(52,292)	(37,489)	(183,391)
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas to be returned to shippers				
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas to be recovered from shippers	(93,610)	(52,292)	(37,489)	(183,391)
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	(93,610)	(52,292)	(37,489)	(183,391)
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter	391,085,742			
67	Backhaul Volume in Dths for the Quarter				
68	TOTAL (Lines 66 and 67)	391,085,742			

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 2018/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)		
31										
32										
33										
34	(243,177)	(136,013)	(269,109)	(648,299)						
35										
36			180,583	180,583						
37	(243,177)	(136,013)	(88,526)	(467,716)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	(243,177)	(136,013)	(88,526)	(467,716)					182.3	805
57										
58										
59										
60										
61										
62										
63										
64										
65	(243,177)	(136,013)	(88,526)	(467,716)						

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 2018/Q4
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Shipper Supplied Gas for the Current Quarter

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	601,273	378,208	795,440	1,774,921
5	Distribution				
6	Storage			127,544	127,544
7	Total Shipper Supplied Gas	601,273	378,208	922,984	1,902,465
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	601,429	378,289	795,453	1,775,171
12	Distribution				
13	Storage			71,023	71,023
14	Total gas used in compressors	601,429	378,289	866,476	1,846,194
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	98,009	61,646	129,629	289,284
19	Distribution				
20	Storage			13,813	13,813
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	98,009	61,646	143,442	303,097
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	39,505	24,848	52,251	116,604
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	39,505	24,848	52,251	116,604

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 2018/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	1,909,501	1,201,046	2,525,523	5,636,070					805	805
5										
6			403,318	403,318					805	805
7	1,909,501	1,201,046	2,928,841	6,039,388						
8										
9										
10										
11	1,907,489	1,199,781	2,522,862	5,630,132					854	810
12										
13			225,257	225,257					819	810
14	1,907,489	1,199,781	2,748,119	5,855,389						
15										
16										
17										
18	310,846	195,518	411,129	917,493					See footnote	812
19										
20			43,809	43,809					See footnote	812
21										
22	310,846	195,518	454,938	961,302						
23										
24										
25										
26	125,578	78,986	166,090	370,654					813	812
27										
28										
29										
30	125,578	78,986	166,090	370,654						

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>2018/Q4</u>
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	(137,670)	(86,575)	(181,893)	(406,138)
35	Distribution				
36	Storage			42,708	42,708
37	Total Net Excess Or (Deficiency)	(137,670)	(86,575)	(139,185)	(363,430)
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas to be returned to shippers				
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas to be recovered from shippers	(137,670)	(86,575)	(139,185)	(363,430)
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	(137,670)	(86,575)	(139,185)	(363,430)

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 2018/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	(434,412)	(273,239)	(574,558)	(1,282,209)						
35										
36			134,252	134,252						
37	(434,412)	(273,239)	(440,306)	(1,147,957)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	(434,412)	(273,239)	(440,306)	(1,147,957)					182.3	805
57										
58										
59										
60										
61										
62										
63										
64										
65	(434,412)	(273,239)	(440,306)	(1,147,957)						

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 2018/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	1,047,073	408,523	1,124,560	2,580,156
5	Distribution				
6	Storage			10,604	10,604
7	Total Shipper Supplied Gas	1,047,073	408,523	1,135,164	2,590,760
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	690,297	269,280	741,499	1,701,076
12	Distribution				
13	Storage			59,362	59,362
14	Total gas used in compressors	690,297	269,280	800,861	1,760,438
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	105,087	40,994	112,882	258,963
19	Distribution				
20	Storage			33,186	33,186
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	105,087	40,994	146,068	292,149
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	289,944	113,105	311,451	714,500
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	289,944	113,105	311,451	714,500

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>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	4,439,924	1,731,986	4,769,253	10,941,163					805	805
5										
6			33,631	33,631					805	805
7	4,439,924	1,731,986	4,802,884	10,974,794						
8										
9										
10										
11	2,933,071	1,144,172	3,150,629	7,227,872					854	810
12										
13			252,229	252,229					819	810
14	2,933,071	1,144,172	3,402,858	7,480,101						
15										
16										
17										
18	446,515	174,183	479,636	1,100,334					See footnote	812
19										
20			141,007	141,007					See footnote	812
21										
22	446,515	174,183	620,643	1,241,341						
23										
24										
25										
26	1,231,466	480,387	1,322,810	3,034,663					813	812
27										
28										
29										
30	1,231,466	480,387	1,322,810	3,034,663						

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 2018/Q4
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	(38,255)	(14,856)	(41,272)	(94,383)
35	Distribution				
36	Storage			(81,944)	(81,944)
37	Total Net Excess Or (Deficiency)	(38,255)	(14,856)	(123,216)	(176,327)
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Gas to be returned to shippers				
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas to be recovered from shippers	(38,255)	(14,856)	(123,216)	(176,327)
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	(38,255)	(14,856)	(123,216)	(176,327)

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>2018/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)		
31										
32										
33										
34	(171,128)	(66,756)	(183,822)	(421,706)						
35										
36			(359,605)	(359,605)						
37	(171,128)	(66,756)	(543,427)	(781,311)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	(171,128)	(66,756)	(543,427)	(781,311)					182.3	805
57										
58										
59										
60										
61										
62										
63										
64										
65	(171,128)	(66,756)	(543,427)	(781,311)						

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			2018/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
Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

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

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The book overdraft position reflected in Cash (Account 131) is offset with investment amounts at the same financial institution, which are included in Temporary Cash Investments (Account 136). The financial institution holds the right to offset the amounts.

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 2018/Q4
FOOTNOTE DATA			

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

Dividends		
January 23, 2018	\$	<u>30,000,000</u>
	\$	<u>30,000,000</u>

Name of Respondent Northern Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
FOOTNOTE DATA			

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

	2018	2017
Regulatory assets	\$ 10,093,071	\$ 10,437,391
Debt discount and expense	472,349	521,365
Total	\$ 10,565,420	\$ 10,958,756

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

	2018	2017
Gas balancing activities	\$ (27,210,778)	\$ (5,740,267)
Price risk management activities	(11,232,151)	(9,684,007)
Deferred fuel hedges	(991,738)	(42,624,491)
Prepayments and other assets	425,860	(582,135)
Gain on the sale of assets	(52,235)	-
Total	\$ (39,061,042)	\$ (58,630,900)

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

	2018	2017
Net increase in payables and accrued expenses	\$ 21,093,131	\$ 3,055,543

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

	2018	2017
Salvage proceeds	\$ -	\$ 360
Proceeds for the sale of land at Cunningham	103,752	-
Proceeds for the sale of the office building at Big Lake, TX	101,341	-
Total	\$ 205,093	\$ 360

Schedule Page: 120 Line No.: 47 Column: b

	2018	2017
Costs incurred for the sale of the Big Lake, TX office	\$ -	\$ (13,139)
Total	\$ -	\$ (13,139)

Schedule Page: 120 Line No.: 76 Column: b

Cash and cash equivalents reported in the Statement Of Cash Flows include cash and cash equivalents and restricted cash and cash equivalents.

Schedule Page: 120 Line No.: 78 Column: b

Cash and cash equivalents reported in the Statement Of Cash Flows include cash and cash equivalents and restricted cash and cash equivalents.

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			2018/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 18 Column: d

Balance includes \$18,997,892 for tentative retirements to Account 101 Gas Plant in Service per the schedule below.

ACCOUNT 101 TENTATIVE RETIREMENTS				
Account	Beginning Balance	Reversal	2018 Tentative Retirements	Ending Balance
NATURAL GAS STORAGE AND PROCESSING PLANT				
Underground Storage Plant				
351 Structures & Improvements	-	-	920,336	920,336
352 Walls	-	-	50,000	50,000
353 Lines	14,442	(14,442)	2,131,455	2,131,455
354 Compressor Station Equipment	963,071	(963,071)	1,282,706	1,282,706
355 Other Equipment	1,500	(1,500)	87,491	87,491
356 Purification Equipment	-	-	-	-
357 Other Equipment	-	-	-	-
Total Underground Storage Plant	979,013	(979,013)	4,471,989	4,471,989
Other Storage Plant				
361 Structures and Improvements	-	-	74,000	74,000
363 Purification Equipment	9,000	(9,000)	3,523,460	3,523,460
3633 Compressor Equipment	14,880	(14,880)	97,436	97,436
Total Other Storage Plant	23,880	(23,880)	3,694,896	3,694,896
Transmission Plant				
366 Structures & Improvements	-	-	-	-
3661 Compressor Station Structures	12,336	(12,336)	403,826	403,826
3662 M&R Station Structures	39,809	(39,809)	223,094	223,094
3663 Other Structures	3,912	(3,912)	73,500	73,500
367 Mains	1,398,427	(1,398,427)	2,279,846	2,279,846
368 Compressor Station Equipment	362,227	(362,227)	2,154,671	2,154,671
369 Measuring & Regulating Equipment	704,795	(704,795)	5,671,071	5,671,071
370 Communications Equip - Measurement	-	-	1,000	1,000
Total Transmission Plant	2,521,506	(2,521,506)	10,807,008	10,807,008
General Plant				
390 Structures and Improvements	1,800	(1,800)	24,000	24,000
394 Tools, Shop and Garage Equipment	1,000	(1,000)	-	-
397 Communication Equipment	-	-	-	-
Total General Plant	2,800	(2,800)	24,000	24,000
Total Account 101 Tentative Retirements	3,527,199	(3,527,199)	18,997,892	18,997,892

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The net transfer credit of \$6,653,749 reflects the transfer of the lateral transmission pipeline and measuring station serving the Essar Steel Mine located near Itaska, Minnesota from Account 101 Gas plant in service to Account 105 Gas plant held for future use.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Pages 204-209				106		Additions			
				Account 106 - Completed Construction Not Classified - Gas					
Line No.	Account			Beginning Balance	Additions	Classified	Transfers	Ending Balance	
1	INTANGIBLE PLANT								
4	303	Misc intangible plant		2,633,321	5,002,336	-	-	2,633,321	
5		Total Intangible Plant		2,633,321	5,002,336	-	-	7,635,657	
42	NATURAL GAS STORAGE & PROCESSING PLANT								
43	Underground Storage Plant								
44	350.1	Land		-	-		-	-	
46	351	Structures and improvements		413,083	6,230,176	(387,785)	-	6,255,474	
47	352	Wells		12,534,932	19,104,785	(2,668,664)	-	28,971,053	
48	352.1	Storage leaseholds & rights		-	-	-	-	-	
49	352.2	Reservoirs		2,116,187		(2,116,187)	-	(0)	
50	352.3	Nonrecoverable natural gas		-	-	-	-	-	
51	353	Lines		7,470,915	3,107,363	(5,150,575)	-	5,427,703	
52	354	Compressor station equipment		8,752,582	7,965,723	(8,512,844)	-	8,205,461	
53	355	Measure/Regulating equip		721,716	474,671	(340,924)	-	855,463	
54	356	Purification equipment		1,461,859	9,355,486	(1,033,337)	-	9,784,008	
55	357	Other equipment		0	-	-	-	0	
57		Total Underground Storage Plant		33,471,274	46,238,204	(20,210,316)	-	59,499,162	
58	Other Storage Plant								
60	361	Structures and improvements		102,790	8,928,684	(56,339)	-	8,975,135	
62	363	Purification equipment		4,037,678	(320)	(4,008,836)	-	28,521	
63	363.1	Liquefaction equipment		3,256,716	6,810,822	(3,346,739)	-	6,720,799	
64	363.2	Vaporizing equipment		346,844	28,553	(346,844)	-	28,553	
65	363.3	Compressor equipment		1,473,361	211,348	(1,437,534)	-	247,175	
66	363.4	Measuring/Reg equipment		4,454	31,130	(35,584)	-	0	
67	363.5	Other Equipment		4,397,230	187,771	-	-	4,585,001	
69		Total Other Storage Plant		13,619,072	16,197,988	(9,231,875)	-	20,585,185	
70	Base Load Liquefied natural Gas Terminating & Processing Plant								
73	364.3	LNG processing term equip		76,417	-	(76,418)	-	(1)	
75	364.5	Measure/reg equipment		-	329,061	-	-	-	
80		Total Base Load Liquefied Nat'l Gas		76,417	329,061	(76,418)	-	329,060	
81	Total Natural Gas Storage & Processing Plant			47,166,763	62,765,253	(29,518,610)	-	80,413,407	
82	TRANSMISSION PLANT								
83	365.1	Land and land rights		67,233	-	-	-	67,233	
84	365.2	Rights-of-way		(2)	10,063	-	-	10,061	
85	366	Structures and improvements		5,517,210	11,928,982	(4,546,488)	-	12,899,704	
86	367	Mains		136,914,651	112,743,688	(68,791,309)	-	180,867,030	
87	368	Compressor station equipment		101,490,803	107,388,344	(82,336,216)	-	126,542,931	
88	369	Measure/reg station equip		25,444,264	33,557,627	(21,620,389)	-	37,381,502	
89	370	Communication equipment		0	161,420	-	-	161,420	
92		Total Transmission Plant		269,434,158	265,790,124	(177,294,402)	-	357,929,880	
110	GENERAL PLANT								
112	390	Structures and improvements		254,358	835,495	-	-	1,089,853	
113	391C	Computer Equipment		721,673	2,889,874	(272,904)	-	3,338,643	
114	392	Transportation equipment		26,633	3,348,871	-	-	3,375,504	
116	394	Tools, shop and garage equip		253,025	2,262,043	(256,372)	(308)	2,258,387	
118	396	Power operated equipment		110,473	160,026	(111,697)	-	158,803	
119	397	Communication equipment		73,177	133,891	(73,176)	-	133,892	
121		Total General Plant		1,439,339	9,630,301	(714,149)	(308)	10,355,182	
	Total Gas Plant in Service			320,673,582	343,188,013	(207,527,161)	(308)	456,334,126	

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

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 83 Column: e

On March 29, 2018, Respondent abandoned by sale its Big Lake, Texas office building to Big Lake Economic Development Corporation under the authority of Respondent's blanket certificate CP82-401. Original cost of land sold in the amount of \$9,277 transferred to Account 421.1 Gain on Disposition of Property In compliance with CFR 18, Paragraph E of Gas Plant Instruction number 10 - Additions and Retirements of Gas Plant is included in the adjustment amount of \$20,946. The balance of the adjustment in the amount \$11,669 related to cost of building was transferred to Account 102 Gas Plant Sold. Respondent filed with the Federal Energy Regulatory Commission (Commission) on September 20, 2018 proposed journal entries to record the sale. The Commission approved Respondent's proposed accounting entries on November 9, 2018.

Schedule Page: 204 Line No.: 85 Column: e

On March 29, 2018, Respondent abandoned by sale its Big Lake, Texas office building to Big Lake Economic Development Corporation under the authority of Respondent's blanket certificate CP82-401. The adjustment amount of \$84,590 reflects original cost of building sold transferred to Account 102 Gas Plant Sold. Respondent filed with the Federal Energy Regulatory Commission (Commission) on September 20, 2018 proposed journal entries to record the sale. The Commission approved Respondent's proposed accounting entries on November 9, 2018.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 1 Column: c Essar mine lateral pipeline and meter station will be returned to service once the mine is returned to service.
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Deferred income taxes are recorded in Account 282.

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

The net change in accumulated depreciation between what was reported in Respondent's 2017 Form 2 for market-based storage of \$11,093,380 and the amount reported for 2018 of \$12,448,648 on tangible plant in service of \$ 55,768,601 is \$1,355,270 which reflects depreciation expense for the year. In addition to accumulated depreciation, the Respondent has recorded \$156,246 to Account 111 Accumulated Provision for Amortization of intangible plant in service of \$282,873. Total accumulated provision for Respondent's market-based storage is \$ 12,604,894.

Accumulated Provision for Depreciation and Amortization		
	Balance 12/31/2017	Balance 12/31/2018
Account 108 Accumulated Provision for Depreciation		
Beginning Balance	9,805,824	11,093,378
Depreciation Expense	1,296,409	1,355,270
Net Retirement Cost	(8,855)	-
Ending Accumulated Reserve for Depreciation (Acct 108)	11,093,378	12,448,648
Account 111 Accumulated Provision for Amortization		
Beginning Balance	148,476	152,361
Depreciation Expense	3,885	3,885
Net Retirement Cost		
Ending Accumulated Reserve for Amortization (Acct 111)	152,361	156,246
Total Provision for Depreciation and Amortization	11,245,739	12,604,894

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

In addition to the Account 101 Plant in Service amount reported of \$55,768,601, the Respondent had additional plant recorded in Account 117.1 Gas Stored Base Gas of \$328,390 for total plant in service of \$56,096,991. Below is a summary of plant activity for the reported year.

Plant in Service			
	Tangible	Intangible	Total
Account 101 Gas Plant in Service			
Balance 12/31/2017	53,055,039	282,873.00	53,337,912
Plant Additions (Transfer From Account 106)	2,430,689		2,430,689
Account 101 Balance 12/31/2018	55,485,728	282,873	55,768,601
Account 106 Gas Plant in Service - Not Classified			
Balance 12/31/2017	2,366,893		2,366,893
Plant Additions	63,796		63,796
Plant Transferred to Account 101	(2,430,689)		(2,430,689)
Account 106 Balance 12/31/2018	-	-	-
Total Tangible & Intangible Plant in Service 12/31/2018	55,485,728	282,873	55,768,601
Account 117.1 Storage Base Gas	328,390		328,390
Total Plant in Service 12/31/2018	55,814,118	282,873	56,096,991

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

Depreciation expense reported of \$1,355,270 reflects depreciation accrued on tangible plant in service of \$55,768,601 for the Respondent's market-based storage. In addition to depreciation expense, the Respondent has recorded amortization

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Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

expense in the amount of \$3,885 on intangible plant in service of \$282,873. The total depreciation and amortization expense for Respondent's market-based storage is \$1,359,155.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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.

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.

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Northern Natural Gas Company			
FOOTNOTE DATA			

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

The \$525,428 decrease to Account 108 Accumulated depreciation reserves for plant in service reflects the following transfers out

1.	\$464,538	Reserve for plant held for future use - Transmission line & Measuring Station serving Essar Steel Mine near Itasca, Minnesota
2.	58,429	Account 102 Gas Plant Sold - Respondent's Office Building Big, Lake Texas
3.	4,463	Account 111 Reclass of plant to transmission ROW
	\$525,428	Total

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.: 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 Obligation 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.: 12 Column: b

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			2018/Q4
FOOTNOTE DATA			

The difference of (\$4,248,593) between the sum of line 12 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	(\$1,436,318)	Account 303 Intangible Plant Software retired to Account 111
2	(\$2,812,275)	Account 365.2 Transmission Right-of-Way retired to Account 111
3	(\$4,248,593)	Total

Plant retired includes \$18,997,892 for tentative retirements to Account 101 Gas Plant In Service per the schedule below.

Account	Tentative Retirements
NATURAL GAS STORAGE AND PROCESSING PLANT	
1 Underground Storage Plant	
2 351 Structures & Improvements	920,336
3 352 Wells	50,000
4 353 Lines	2,131,455
5 354 Compressor Station Equipment	1,282,706
6 355 Other Equipment	87,491
7 TOTAL Underground Storage Plant	4,471,988
8 Other Storage Plant	
9 361 Structures & Improvements	74,000
10 363.1 Liquification Equipment	3,500,000
11 363.2 Vaporizing Equipment	23,459
12 363.3 Compressor Equipment	97,436
13 TOTAL Other Storage Plant	3,694,895
14 Transmission Plant	
15 366.1 Compressor Station Structures	403,826
16 366.2 M&R Station Structures	223,094
17 366.3 Other Structures	73,500
18 367.0 Mains	2,279,846
19 368.0 Compressor Station Equipment	2,154,671
20 369.0 Measure & Regulating Sta Equipment	5,671,072
21 370 Communication Equipment	1,000
22 Total Transmission Plant	10,807,009
23 General Plant	
24 390 Structures and Improvements	24,000
25 Total Structures and Improvements	24,000
26 TOTAL Account 101 Tentative Retirements	18,997,892

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Northern Natural Gas Company			2018/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			2018/Q4
FOOTNOTE DATA			

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

Software licenses and maintenance contracts	\$2,661,850
Fees and permits	298,834
Advance payments	256,746
Right of way	176,858
Total	<u>\$3,394,288</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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Line No.	Description	Regulatory Citation	Amortization Period
1	Deferred regulatory commission expense	RP04-155	Over 60 months
3	Asset retirement obligation	RP04-155	N/A
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	Realized deferred unamortized loss on derivative contracts	Orders 552 & 627	4 years
13	Unrealized deferred unamortized loss on derivative contracts	Orders 552 & 627	N/A
15	Defined benefit pension plan	AI07-1-000 & Order 710	N/A
17	Fuel and storage, unaccounted for gas, and electrical compression trackers	RP97-275	N/A

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Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 6 Column: k
Regulatory liability - gross up on excess deferred income taxes \$106,945,846

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	\$ 1,708,590	\$ 2,365,393
Regulatory Liabilities	112,604,431	106,945,846
Depreciable Property	19,209,147	14,485,281
Total	<u>\$133,522,168</u>	<u>\$123,796,520</u>

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Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

Schedule Page: 258 Line No.: 17 Column: h

Amortization of Debt Expense	\$	451,965
Amortization of Debt Discounts		20,385
Total Account 428, p116	\$	<u>472,350</u>

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Northern Natural Gas Company			
FOOTNOTE DATA			

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

Prior year state tax receipts	\$	304,030
Long term incentive plan mark to market gain		921,947
Total other	\$	1,225,977

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

Deferred income tax expense	\$	19,108,391
Current state income tax expense		9,918,389
Book amortization		8,602,994
Long term incentive plan		3,329,386
Regulatory assets/liabilities		866,287
Meals and entertainment		171,148
Lobbying expenses and political contributions		96,392
Accrued vacation		26,247
Workers compensation		12,019
Total Other	\$	42,131,253

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

Essar bankruptcy proceeds	\$	2,526,772
Settled hedges - cash		991,738
Transportation reserve		219,644
Texas gross receipts tax		155,250
Book fixed asset gain/loss		52,235
Prepaid insurance		7,555
Total other	\$	3,953,194

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

BHE Sub-Group:

ABA Holding, LLC	CE Butte Energy LLC	FRTC, LLC
ABA Management, L.L.C.	CE Electric (NY), Inc	Geronimo Community Solar Gardens Holding Company, LLC
Alamo 6 Solar Holdings, LLC	CE Gen Oil Company	Geronimo Community Solar Gardens, LLC
Alamo 6, LLC	CE Gen Pipeline Corporation	Gibraltar Title Services, LLC
Alaska Gas Transmission Company, LLC	CE Gen Power Corporation	Glenrock Coal Company
Allie Beth Allman Real Estate, Ltd	CE Generation LLC	GPWH Holdings, LLC
Ambassador Real Estate Company	CE Geothermal, Inc.	Grande Prairie Land Holding, LLC
Ambassador Real Estate-Lincoln, LLC	CE International Investments, Inc	Grande Prairie Wind Holdings, LLC
Apex Home Maintenance, LLC	CE Leathers Company	Grande Prairie Wind II, LLC
ARE Commercial Real Estate, LLC	CE Obsidian Energy LLC	Grande Prairie Wind, LLC
ARE Iowa, LLC	CE Obsidian Holding LLC	Greystone Partners of Virginia, LLC
Arizona HomeServices, LLC	CE Red Island Energy Holdings LLC	Guarantee Appraisal Corporation
Attorneys Title Holdings, Incorporated	CE Red Island Energy LLC	Guarantee Real Estate
Berkshire Hathaway Energy Company	CE Salton Sea Inc	HMSV Financial Services, Inc
BG Energy Holding Company LLC	CE Texas Energy, LLC	HN Real Estate Group N.C., Inc
BH2H Holdings, LLC	CE Texas Fuel LLC	HN Real Estate Group, LLC
BHE AC Holding, LLC	CE Texas Pipeline LLC	HN Referral Corporation
BHE America Transco, LLC	CE Texas Power LLC	Home Service Connections, LLC
BHE Canada LLC	CE Texas Resources LLC	HomeServices Insurance Agency, LLC
BHE Community Solar, LLC	CE Turbo LLC	HomeServices Insurance, Inc

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

BHE Gas, Inc.	Champion Realty, Inc	HomeServices Lending, LLC
BHE Geothermal, LLC	Chancellor Title Services, Inc	HomeServices MidAtlantic, LLC
BHE Hydro, LLC	Columbia Title of Florida, Inc	HomeServices Northeast, LLC
BHE Midcontinent Transmission Holdings LLC	Commonsite, Inc.	HomeServices of Alabama, Inc.
BHE Pearl Solar Holdings, LLC	Conejo Energy Company	HomeServices of America, Inc
BHE Pearl Solar, LLC	Cordova Energy Company, LLC	HomeServices of California, Inc
BHE Renewables, LLC	CTHM, L.L.C.	HomeServices of Colorado, LLC
BHE Solar, LLC	CTRE, L.L.C.	HomeServices of Connecticut, LLC
BHE Southwest Transmission Holdings LLC	Dakota Dunes Development Company	HomeServices of Florida, Inc
BHE Texas Transco, LLC	DCCO, Inc	HomeServices of Georgia, LLC
BHE U.K. Electric, Inc	Del Ranch Company	HomeServices of Illinois Holdings, LLC
BHE U.K. Inc	Denver Rental, LLC	HomeServices of Illinois, LLC
BHE U.K. Power, Inc	Desert Valley Company	HomeServices of Iowa, Inc
BHE U.S. Transmission, LLC	DG-SB Project Holdings, LLC	HomeServices of Kentucky Real Estate Academy, LLC
BHE Wind, LLC	Ebby Alumni Group, Inc	HomeServices of Kentucky, Inc
BHER Power Resources, Inc.	Ebby Halliday Properties, Inc	HomeServices of Minnesota, LLC
BHER Santa Rita Holdings, LLC	Ebby Halliday Real Estate, Inc.	HomeServices of MOKAN, LLC
BHER Santa Rita Investment, LLC	Edina Financial Services, Inc	HomeServices of Nebraska, Inc
BHER Santa Rita Tax, Inc.	Edina Realty Insurance, LLC	HomeServices of New Jersey, LLC
BHES CSG Holdings, LLC	Edina Realty Referral Network, Inc	HomeServices of New York, LLC
BHES Pearl Solar Holdings, LLC	Edina Realty Title, Inc	HomeServices of Oregon, LLC
BHH KC Real Estate, LLC	Edina Realty, Inc	HomeServices of Texas, LLC
Big Spring Pipeline Company	Elmore Company	HomeServices of the Carolinas, Inc
Bishop Hill Energy II, LLC	Energy West Mining Company	HomeServices of Washington, LLC
Bishop Hill II Holdings, LLC	Esslinger-Wooten-Maxwell, Inc	HomeServices of Wisconsin, LLC
CalEnergy Company, Inc	E-W-M Referral Services, Inc.	HomeServices Referral Network, LLC
CalEnergy Generation Operating Company	F&R/T LLC	HomeServices Relocation, LLC
CalEnergy International Services, Inc	Falcon Power Operating Company	Houlihan/Lawrence Inc.
CalEnergy Minerals LLC	FFR, Inc	HS Franchise Holding, LLC
CalEnergy Operating Corporation	First Network Realty, Inc.	HSF Affiliates LLC
CalEnergy Pacific Holdings Corp	First Realty Group, Inc.	HSGA Real Estate Group, L.L.C.
California Energy Development Corporation	First Realty, Ltd	HSN Holding, LLC
California Energy Management Company	First Reserve Insurance, Inc	HSTX Title, LLC
California Energy Yuma Corporation	First Weber Illinois, LLC	HSW Affiliates Holding, LLC
California Utility Holdco, LLC	First Weber, Inc.	Huff Commercial Group, LLC
Capitol Title Company	Florida Network LLC	Huff-Drees Realty, Inc
CBSHome Real Estate Company	Florida Network Property Management, LLC	IES Holding II LLC
CBSHome Real Estate of Iowa, Inc	For Rent, Inc	IMO Company, Inc
CE Black Rock Holdings LLC	Fort Dearborn Land Title Company, LLC	Imperial Magma LLC
CE Butte Energy Holdings LLC	Fossil Rock Fuels, LLC	Intero Franchise Services, Inc.

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.

BHE Sub-Group Continued:

Intero Real Estate Holdings, Inc.	Midwest Capital Group, Inc	Referral Network of IL LLC
Intero Real Estate Services, Inc.	Midwest Power Midcontinent Transmission Development, LLC	Referral Network of NY/NJ, LLC
Intero Referral Services, Inc.	Midwest Power Transmission Arkansas LLC	Relocation Advantage Partners, LLC
Interwest Mining Company	Midwest Power Transmission Iowa LLC	RGS Settlements of Pennsylvania, LLC
Iowa Realty Company, Inc	Midwest Power Transmission Kansas, LLC	RGS Title of Baltimore, LLC
Iowa Realty Insurance Agency, Inc	Midwest Power Transmission Oklahoma,	RGS Title, LLC

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Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

Iowa Title Company	LLC	RHL Referral Company, LLC
JBRC, Inc	Midwest Power Transmission Texas, LLC	Roberts Brothers, Inc
Jim Huff Realty, Inc.	Midwest Preferred Realty, Inc	Roy H. Long Realty Company, Inc
JRHBW Realty, Inc d/b/a/ RealtySouth	Midwest Realty Ventures, LLC	S.W. Hydro, Inc.
Jumbo Road Holdings, LLC	MPT Heartland Development, LLC	Sage Title Group, LLC
Kansas City Title, Inc	MTL Canyon Holdings LLC	Salton Sea Brine Processing Company
Kanstar Transmission, LLC	Nebraska Land Title & Abstract Company	Salton Sea Funding Corporation
Kentucky Residential Referral Service, LLC	Nebraska Referral, Inc.	Salton Sea Minerals Corporation
Kentwood City Properties, LLC	Nevada Power Company dba NV Energy	Salton Sea Power Company
Kentwood Commercial, LLC	Niguel Energy Company	Salton Sea Power Generation Company
Kentwood DTC, LLC	NNGC Acquisition LLC	Salton Sea Power LLC
Kentwood Real Estate Services, LLC	Norcon Holdings, Inc	Salton Sea Royalty Company
Kentwood, LLC	Northeast Referral Group, LLC	San Felipe Energy Company
Kern River Gas Transmission Company	Northern Consolidated Power, Inc	Santa Rita Wind Energy LLC
Keystone Partners, LLC	Northern Natural Gas Company	Saranac Energy Company, Inc
KR Holding, LLC	NRS Referral Services, LLC	SCS Realty Investment Group, LLC
L&F/Fonville Morisey Real Estate, LLC	NV Energy, Inc.	SECI Holdings, Inc
L&F/Fonville Morisey Title, LLC	NVE Holdings, LLC	Settlement Professionals, LLC
Lands of Sierra, Inc.	NVE Insurance Co, Inc.	Sierra Gas Holding Company
Larabee School of Real Estate, Inc	NW Referral Services, LLC	Sierra Pacific Power Company dba NV Energy
LFFS, Inc.	O.E. Merger Sub II, LLC	Silvermine Ventures LLC
Long & Foster Closing Services, LLC	O.E. Merger Sub III, LLC	Solar San Antonio LLC
Long & Foster Institute of Real Estate, Inc.	O.E. Merger Sub Inc.	Solar Star 3, LLC
Long & Foster Insurance Agency, Inc.	Pacific Minerals, Inc	Solar Star 4, LLC
Long & Foster Licensing Company, Inc.	PacifiCorp	Solar Star California XIX, LLC
Long & Foster Mortgage Ventures, Inc.	PCG Agencies, Inc.	Solar Star California XX, LLC
Long & Foster Real Estate Ventures, Inc.	PCRE, L.L.C.	Solar Star Funding, LLC
Long & Foster Real Estate, Inc.	Pickford Escrow Company, Inc	Solar Star Projects Holdings, LLC
Long & Foster Settlement Services, LLC	Pickford Holdings, LLC	Southwest Relocation, LLC
Lovejoy Realty Inc.	Pickford Real Estate, Inc	SSC XIX, LLC
Lovejoy Referral Network, LLC	Pickford Services Company, Inc	SSC XX, LLC
M & M Ranch Acquisition Company LLC	Pilot Butte, LLC	The Escrow Firm
M & M Ranch Holding Company LLC	Pinyon Pines Funding, LLC	The Kentwood Company at Cherry Creek, LLC
Magma Land Company I	Pinyon Pines I Holding Company, LLC	The Long & Foster Companies, Inc.
Magma Power Company	Pinyon Pines II Holding Company, LLC	The Referral Company
Marshall Wind Energy Holdings, LLC	Pinyon Pines Projects Holding, LLC	Thoroughbred Title Services, LLC
Marshall Wind Energy, LLC	Pinyon Pines Wind I, LLC	TIAC LLC
MEC Construction Services Company	Pinyon Pines Wind II, LLC	TitleSouth, LLC
MEHC Investment, Inc	PNW Referral, LLC	TLTC LLC
MEHC Merger Sub Inc	PPW Holdings LLC	Topaz Solar Farms, LLC
Merlin Realty Technologies, LLC	Preferred Carolinas Realty, Inc	TPZ Holding, LLC
MES Holding, LLC	Preferred Carolinas Title Agency, LLC	Trapper Mining, Inc.
Metro Referral Associates, Inc.	Premier Service Abstract, LLC	TRMC LLC
MHC Investment Company	Priority Title Corporation	Two Rivers, Inc
MHC, Inc	Professional Referral Organization, Inc	TX Jumbo Road Wind, LLC
Mid-America Referral Network, Inc.	Pru-One, Inc.	VPC Geothermal LLC
MidAmerican Central California Transco LLC	Quad Cities Energy Company	Vulcan Power Company
MidAmerican Energy Company	Real Estate Knowledge Services, L.L.C.	Vulcan/BN Geothermal Power Company
MidAmerican Energy Machining Services LLC	Real Estate Links, LLC	Wailuku Holding Company LLC
MidAmerican Energy Services, LLC	Real Estate Referral Network, Inc	Wailuku Investment LLC
MidAmerican Funding, LLC	Reece & Nichols Alliance, Inc	Wailuku River Hydroelectric Power Co, Inc.
	Reece & Nichols Insurance, LLC	

Name of Respondent	This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

MidAmerican Geothermal Development Corp	Reece & Nichols Realtors, Inc	Walker Jackson Mortgage Corporation
MidAmerican Wind Tax Equity Holdings, LLC	Reece Commercial, Inc.	Walnut Ridge Wind, LLC
Midland Escrow Services, Inc	Referral Associates of Georgia, LLC	Weatherlane Referral Network, Inc.
Mid-States Title Insurance Agency, Inc.	Referral Network of Gloria Nilson, LLC	

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:

121 Acquisition Co., LLC	Berkshire Hathaway Finance Corporation	CMH Capital, Inc.
21 SPC, Inc.	Berkshire Hathaway Global Insurance Services, LLC	CMH Hodgenville, Inc.
21st Communities, Inc.	Berkshire Hathaway Homestate Insurance Company	CMH Homes, Inc.
21st Mortgage Corporation	Berkshire Hathaway Inc.	CMH Manufacturing West, Inc.
2K Polymer Systems, Inc.	Berkshire Hathaway Life Insurance Company of Nebraska	CMH Manufacturing, Inc.
3Wire Group Inc.	Berkshire Hathaway Specialty Concierge, LLC	CMH of KY, Inc.
A.E. COMPANY, INC.	Berkshire Hathaway Specialty Insurance Company	CMH Services, Inc.
AAA AIRCRAFT SUPPLY	Berkshire Indemnity Group Inc.	CMH Set and Finish, Inc.
ACCRA MANUFACTURING INC	BH Columbia Inc.	CMH Transport, Inc.
Accurate Installations, Inc.	BH Credit LLC	Coil Master Corporation
Acme Brick Company	BH Finance, Inc.	Columbia Insurance Company
Acme Building Brands, Inc	BH Holding LLC	Combined Claims Services, Inc.
Acme Management Company	BH Media Group, Inc.	Commercial Casualty Insurance Company
Acme Ochs Brick and Stone, Inc.	BH Shoe Holdings, Inc.	Commercial General Indemnity, Inc.
Acme Services Company, LLC	BHA Minority Interest Holdco, Inc.	COMPASS AEROSPACE NORTHWEST INC
Adalet/Scott Fetzer Company	BHG Life Insurance Company	Complementary Coatings Corporation
AEG Processing Center No. 35, Inc.	BHG Structured Settlements, Inc.	Composites Horizons LLC
AEG Processing Center No. 58, Inc.	BHSF, Inc.	Consumer Value Products, Inc.
AEROCRAFT HEAT TREATING CO INC	biBERK Insurance Services, Inc.	Continental Divide Insurance Company
AEROSPACE DYNAMICS INTERNATIONAL INC	Blue Chip Stamps, Inc.	Continental Indemnity Company
Affiliated Agency Operations Co.	BN Leasing Corporation	Cornelius Inc.
Affordable Housing Partners, Inc.	BNSF Communications, Inc.	Cornelius Renew, Inc.
AIPCF V CHI Blocker Inc	BNSF Logistics International, Inc.	Cort Business Services Corporation
AJF Warehouse Distributors, Inc.	BNSF Logistics Ocean Line, Inc.	Coverage Dynamics Group, Inc.
Albacor Shipping (USA) Inc.	BNSF Logistics, LLC	Criterion Insurance Agency
Albecca, Inc.	BNSF Railway Company	Crowd Supply, Inc.
Alexander Road Insurance Agency, Inc.	BNSF Railway International Services, Inc.	CSI Life Insurance Company
Alpha Cargo Motor Express, Inc	BNSF Spectrum, Inc.	CTB Credit Corp
Alu-Forge, Inc	Boat America Corporation	CTB Inc.
Ambucor Health Solutions, Inc.	Boat Owners Association of the United States	CTB International Corp
American All Risk Insurance Services Inc.	Boat/U.S, Inc.	CTB IW INC
American Commercial Claims Administrators Inc	Borsheim Jewelry Company, Inc	CTB Midwest Inc
American Dairy Queen Corporation	BR Agency, Inc.	CTB MN Investments
American Employers Group, Inc.	Brainy Toys, Inc.	CTB Technology Holding Inc.
AmGUARD Insurance Company	Brilliant National Services, Inc.	CTMS North America, Inc.
Andrews Laser Works Corporation	BRITTAI MACHINE INC	Cubic Designs, Inc.
Angelo Po America, Inc.	Brooks Sports, Inc.	Cumberland Asset Management, Inc.
Applied Group Insurance Holdings, Inc.	Brookwood Insurance Company	Cypress Insurance Company
Applied Investigations Inc.	BuilderMT, Inc.	D.I. Properties Inc.
Applied Logistics, Inc.	Burlington Northern Railroad Holdings, Inc.	Dairy Queen Corporate Stores, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company		/ /	2018/Q4
FOOTNOTE DATA			

Applied Premium Finance, Inc.
Applied Processing Center No. 60, Inc.
Applied Risk Services of New York, Inc.
Applied Risk Services, Inc.
Applied Underwriters Captive Risk Assurance Company, Inc.
Applied Underwriters, Inc.
ARCTURUS MANUFACTURING CORPORATION
Artform International Inc.
Atlanta International Insurance Company
ATLANTIC PRECISION INC
AU Captive Risk Assurance Co.
AU Holding Company, Inc.
AVIBANK MANUFACTURING INC
AzGUARD Insurance Company
Bayport Systems, Inc.
BDT I-A Plum Corp.
Ben Bridge Jeweler, Inc.
Benjamin Moore & Co.
Benson Industries, Inc.
Benson, Ltd.
Berkshire Hathaway Assurance Corporation
Berkshire Hathaway Automotive Inc.
Berkshire Hathaway Credit Corporation
Berkshire Hathaway Direct Insurance Company

Burlington Northern Santa Fe, LLC
Business Wire, Inc.
C Flow, Inc.
CALEDONIAN ALLOYS INC
California Insurance Company
Camp Manufacturing Company
Cannon Equipment LLC
CANNON MUSKEGON CORPORATION
Carefree/Scott Fetzer Company
CARLTON FORGE WORKS
Cavalier Homes, Inc.
CCC Lonestar LLC
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
Charter Brokerage Holdings Corp.
Chemtool Incorporated
CJE II
Claims Services, Inc.
Clayton Commercial Buildings, Inc.
Clayton Education Corp.
Clayton Homes, Inc.
Clayton Properties Group II, Inc.
Clayton Properties Group, Inc.
Clayton, Inc.

DaVita, Inc.
DCI Marketing Inc.
Denver Brick Company
DESIGNED METAL CONNECTIONS, INC.
DICKSON TESTING CO INC
Display Technologies LLC
DIY Technologies, Inc.
DL Trading Holdings I, Inc.
DQ Funding Corporation
DQF, Inc.
DQGC, Inc.
DragonFly Aeronautics LLC
DTTF, Inc.
Duracell Distributing Inc.
Duracell Industrial Operations, Inc.
Duracell Manufacturing Co.
Duracell U.S. Operations Inc
EastGUARD Insurance Company
Eco Color Company
Ecodyne Corporation
Ellis & Watts Global Industries, Inc.
Elm Street Corporation
Empire Distributors of Colorado, Inc.
Empire Distributors of North Carolina, Inc.

All Other Affiliates Continued:

Empire Distributors of Tennessee, Inc.
Empire Distributors, Inc.
ENVIRONMENT ONE CORPORATION
EXACTA AEROSPACE INC
Executive Jet Management, Inc.
Exsif Worldwide, Inc.
ExtruMed, Inc.
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.
Finial Holdings, Inc.
Finial Reinsurance Company
First Berkshire Hathaway Life Insurance Company
FlightSafety Capital Corp.
FlightSafety Development Corp.
FlightSafety International Inc.
FlightSafety International Middle East Inc.
FlightSafety New York, Inc.
FlightSafety Properties, Inc.
FlightSafety Services Corporation
Floors, Inc.
Focused Technology Solutions, Inc.
Fontaine Commercial Trailer, Inc.
Fontaine Engineered Products, Inc.
Fontaine Fifth Wheel Company
Fontaine Modification Company
Fontaine Spray Suppression Company
Fontaine Trailer Company LLC

GRD Holdings Corporation
GREENVILLE METALS INC
GUARDco, Inc.
H. H. Brown Shoe Company, Inc.
H.J. Justin & Sons, Inc.
HACKNEY LADISH INC
Hallex/Scott Fetzer Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
HELICOMB INTERNATIONAL INC
Helzberg's Diamond Shops, Inc.
Henley Holdings, LLC
HG-Power Plant, Inc.
Hohmann & Barnard, Inc.
Home Trust Company
Homefirst Agency, Inc.
Homemakers Plaza, Inc.
HOWELL PENNCRAFT, INC.
HUM Marketing Group, Inc.
HUNTINGTON ALLOYS CORPORATION
Idealife Insurance Company
Illinois Insurance Company
Ingersoll Cutting Tool Company
Innovative Building Products, Inc
Innovative Coatings Technology Corporation
Interco Tobacco Retailers, Inc.

Lubrizol Global Management, Inc.
Lubrizol Inter-Americas Corporation
Lubrizol International Management Corporation
Lubrizol Oilfield Solutions, Inc.
Lubrizol Overseas Trading Corporation
M & C Products, Inc.
M&M Manufacturing, Inc.
Mapletree Transportation, Inc.
Marathon Suspension Systems, Inc.
Marmon Beverage Technologies, Inc.
Marmon Crane Services, Inc.
Marmon Distribution Services, Inc.
Marmon Energy Services Company
Marmon Engineered Components Company
Marmon Foodservice Technologies LLC
Marmon Holdings, Inc.
Marmon Retail & Highway Technologies Company LLC
Marmon Retail Products, Inc.
Marmon Retail Store Equipment LLC
Marmon Retail Technologies Company
Marmon Tubing, Fittings & Wire Products, Inc.
Marmon Water, Inc.
Marmon Wire & Cable, Inc.
Marmon-Herrington Company
Marquis Jet Holdings, Inc.
Marquis Jet Partners, Inc.
Maryland Ventures, Inc..

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

Forest River Holdings, Inc.	International Dairy Queen, Inc.	McCarty-Hull Cigar Company, Inc.
Forest River Manufacturing LLC	International Insurance Underwriters, Inc.	McLane Beverage Distribution, Inc.
Forest River, Inc.	Intrepid JSB, Inc.	McLane Beverage Holding, Inc.
Freedom Warehouse Corp.	Ironwood Plastics Inc	McLane Company, Inc.
Fruit of the Loom Direct, Inc.	Iscar Metals Inc.	McLane Eastern, Inc.
Fruit of the Loom Trading Company	ITTI Group USA Holdings, Inc.	McLane Express, Inc.
Fruit of the Loom, Inc.	ITTI Investment Holdings, Inc.	McLane Foods, Inc.
Fruit of the Loom, Inc. (Sub)	J&L FIBER SERVICES INC	McLane Foodservice Distribution, Inc.
FTI MANUFACTURING INC	J.L. Mining Company	McLane Foodservice, Inc.
FTL Regional Sales Co., Inc.	Johns Manville China, Ltd.	McLane Mid-Atlantic, Inc.
Garan Central America Corp.	Johns Manville Corporation	McLane Midwest, Inc.
Garan Incorporated	Johns Manville, Inc.	McLane Minnesota, Inc.
Garan Manufacturing Corp.	Jordan's Furniture, Inc.	McLane Network Solutions, Inc.
Garan Services Corp	Justin Brands, Inc.	McLane New Jersey, Inc.
Gateway Underwriters Agency, Inc.	Kahn Ventures, Inc.	McLane Ohio, Inc.
GEICO Advantage Insurance Company	Karmelkorn Shoppes, Inc.	McLane Southern, Inc.
GEICO Casualty Co.	KEN'S SPRAY EQUIPMENT, INC.	McLane Suneast, Inc.
GEICO Choice Insurance Company	Kinexo, Inc.	McLane Tri-States, Inc.
GEICO Corporation	KITCO Fiber Optics, Inc.	McLane Western, Inc.
GEICO General Insurance Co.	KLUNE HOLDINGS INC	MCWILLIAMS FORGE COMPANY
GEICO Indemnity Co.	KLUNE INDUSTRIES INC	Medical Protective Finance Corporation
GEICO Insurance Agency	Kova Solutions, Inc.	MedPro Group, Inc
GEICO Marine Insurance Company	L.A. Terminals, Inc.	MedPro Risk Retention Services, Inc.
GEICO Products, Inc.	LeachGarner, Inc.	Merit Distribution Services, Inc.
GEICO Secure Insurance Company	Lipotec USA, Inc.	METALAC FASTENERS INC
Gen Re Intermediaries Corporation	LiquidPower Specialty Products, Inc.	Meyn LLC
General Re Corporation	LJ AERO HOLDINGS INC	MFS Fleet, Inc.
General Re Financial Products Corporation	LJ SYNCH HOLDINGS INC	Midwest Northwest Properties, Inc.
General Re Life Corporation	LMG Ventures, LLC	Miller-Sage, Inc.
General Reinsurance Corporation	Lockwood Street Urban Renewal Corporation	Mindware Corporation
General Star Indemnity Company	Los Angeles Junction Railway Company	MiTek Holdings, Inc.
General Star Management Company	LSP Holding, Inc.	MiTek Industries, Inc.
General Star National Insurance Company	LSPI Holdings Inc.	MiTek USA, Inc.
Genesis Insurance Company	Lubricant Investments, Inc.	MLMIC Insurance Company
Genesis Management and Insurance Services Corporation	Lubrizol Advanced Materials China, Inc.	MLMIC Services, Inc.
Government Employees Financial Corp.	Lubrizol Advanced Materials Holding Corporation	Montana Retail Properties, Inc.
Government Employees Insurance Co.	Lubrizol Advanced Materials, Inc.	Morgantown-National Supply, Inc.
All Other Affiliates Continued:		
Mount Vernon Fire Insurance Company	PRIMUS INTERNATIONAL INC	SOS METALS, INC.
Mount Vernon Specialty Insurance Company	Princeton Advertising & Marketing Group, Inc.	Southern Energy Homes, Inc.
Mouser Electronics, Inc.	Princeton Insurance Company	
Mouser JV 1, Inc	Princeton Risk Protection, Inc.	SOUTHWEST UNITED INDUSTRIES INC
MPP Co., Inc.	Priority One Financial Services, Inc.	SPECIAL METALS CORPORATION
MPP Pipeline Corporation	PRISM Holdings LLC	SPECIALIZED PIPE SERVICES, INC.
MS Property Company	PRISM Plastics, Inc.	Spectra Contract Flooring Puerto Rico, Inc.
		SPS INTERNATIONAL INVESTMENT COMPANY
MW Wholesale, Inc.	Pro Installations, Inc.	SPS TECHNOLOGIES LLC
National Fire & Marine Insurance Company	Procrane Holdings, Inc.	SPS Technologies Mexico LLC
National Indemnity Company	PROGRESSIVE INCORPORATED	SSP-SiMatrix Inc.
National Indemnity Company of Mid-America	Promesa Health, Inc.	Stahl/Scott Fetzer Company
National Indemnity Company of the South	PROTECTIVE COATING INC	Star Furniture 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
Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

National Liability & Fire Insurance Company	QS Partners LLC	Star Lake Railroad Company
Nationwide Uniforms	R.C. Willey Home Furnishings	Strategic Staff Management, Inc.
Nebraska Furniture Mart, Inc.	Radnor Specialty Insurance Company	STRATOFLIGHT
NetJets Aviation, Inc.	Railserve, Inc.	Summit Distribution Services, Inc.
NetJets Europe Holdings, LLC	Railsplitter Holdings Corporation	SXP CRA-OCTG Inc.
NetJets Inc.	RATHGIBSON HOLDING CO LLC	TBS USA, Inc.
NetJets International, Inc.	RCP Investment, Inc.	TEXAS HONING INC
NetJets Sales, Inc.	Redwood Fire and Casualty Insurance Company	Texas Insurance Company
NetJets Services, Inc.	RENTCO Trailer Corporation	The Ben Bridge Corporation
NetJets U.S., Inc.	Resolute Management Inc.	The Buffalo News, Inc.
New England Asset Management, Inc.	RFMW, Ltd.	The BVD Licensing Corporation
NFM of Kansas, Inc.	Richline Group, Inc	The Duracell Company
NFM SERVICES, LLC	Ringwalt & Liesche Co.	The Fechheimer Brothers Co.
NJE Holdings, LLC	Rio Grande, Inc.	The Indecor Group, Inc.
NJI Sales, Inc.	Roxell USA, Inc.	The Lubrizol Corporation
Noranco Manufacturing (USA) Ltd.	Rush Air Inc	The Medical Protective Company
NorGUARD Insurance Company	Sager Electrical Supply Co. Inc	The Pampered Chef, Ltd.
North American Casualty Co.	Sales Simplicity Software, Inc.	The Scott Fetzer Company
Northern States Agency, Inc.	Santa Fe Pacific Insurance Company	The Wilkins Corporation
Noveon Hilton Davis, Inc.	Santa Fe Pacific Pipeline Holdings, Inc.	The Zia Company
NSS TECHNOLOGIES INC	Santa Fe Pacific Pipelines, Inc.	THI ACQUISITION INC
Oak River Insurance Company	Santa Fe Pacific Railroad Company	TIMET ASIA INC
Old United Casualty Company	SchILL Loans, Inc.	TIMET REAL ESTATE CORPORATION
Orange Julius Of America	Schulz Investment Corporation	TITANIUM METALS CORPORATION
Oriental Trading Company, Inc.	SCHULZ U.S.A. INC.	TMCA INTERNATIONAL INC
OTC Brands, Inc.	Scott Fetzer Financial Group, Inc.	TMI Climate Solutions, Inc.
OTC Direct, Inc.	ScottCare Corporation	Tool-Flo Manufacturing, Inc.
OTC Worldwide Holdings, Inc.	See's Candies, Inc.	Top Five Club, Inc.
Particle Sciences, Inc.	See's Candy Shops, Incorporated	Total Quality Apparel Resources
PCC FLOW TECHNOLOGIES HOLDINGS INC	Serpentec, Inc.	TPC European Holdings, LTD.
PCC FLOW TECHNOLOGIES INC.	Seventeenth Street Realty, Inc.	TPC North America, Ltd.
PCC ROLLMET INC	SFEG Corp.	Transco, Inc.
PCC STRUCTURALS INC	Shaw Contract Flooring Services, Inc.	Transportation Technology Services, Inc.
Penn Coal Land, Inc.	Shaw Diversified Services, Inc.	TRH Holding Corp.
Pennsylvania Insurance Company	Shaw Floors, Inc.	Triangle Suspension Systems, Inc.
Perfection Hy-Test Company	Shaw Funding Company	Tricycle, Inc.
PERMASWAGE HOLDINGS, INC.	Shaw Industries Group, Inc.	TSE Brakes, Inc.
Pine Canyon Land Company	Shaw Industries, Inc.	TTI, Inc.
PLASMA COATING CORPORATION	Shaw International Services, Inc.	Tucker Safety Products, Inc.
Plaza Financial Services Co.	Shaw Retail Properties, Inc.	TXFM, Inc.
Plaza Resources Co.	Shaw Sports Turf California, Inc.	U.S. Investment Corporation
PLICO	Shaw Transport, Inc.	U.S. Underwriters Insurance Co.
PLICO Financial, Inc	Shultz Steel Company	UCFS Europe Company
Polysols Holdings, Inc.	SHX Flooring, Inc.	Unified Supply Chain, Inc.
Polysols Textile Solutions, Inc.	SidePlate Systems, Inc.	Uni-Form Components Co.
Precision Brand Products, Inc.	Smilemakers Canada Inc.	Union Sales, Inc.
PRECISION CASTPARTS CORP	Smilemakers, Inc.	Union Tank Car Company
PRECISION FOUNDERS INC	SN Management, Inc.	Union Underwear Co., Inc
Precision Steel Warehouse - Charlotte	Snappy ADP, Inc.	United Consumer Financial Services Company
Precision Steel Warehouse, Inc.	Soco West, Inc.	United Direct Finance, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Press Forge Company	Sonnax Transmission Company	United States Aviation Underwriters, Incorporated
PRIMUS INTERNATIONAL HOLDING COMPANY	SOS METALS SAN DIEGO, LLC	United States Liability Insurance Company
All Other Affiliates Continued:		
UNIVERSITY SWAGING CORPORATION	WEAVER MANUFACTURING INC	WYMAN GORDON FORGINGS CLEVELAND INC
UTLX Company	Webb Wheel Products, Inc.	WYMAN GORDON FORGINGS INC
Van Enterprises, Inc.	Western Builders Supply, Inc.	WYMAN GORDON INVESTMENT CASTINGS INC
Vanderbilt ABS Corp.	Western Fruit Express Company	WYMAN GORDON PENNSYLVANIA LLC
Vanderbilt Mortgage and Finance, Inc.	Western/Scott Fetzer Company	X-L-Co., Inc.
Vanity Fair, Inc.	WestGUARD Insurance Company	XTRA Companies, Inc.
Velocity Freight Transport, Inc.	Whittaker, Clark & Daniels, Inc.	XTRA Corporation
Veritas Insurance Group, Inc.	WMC Corp.	XTRA Finance Corporation
Vesta Funding, Inc.	World Book Encyclopedia, Inc.	XTRA Intermodal, Inc.
Vesta Intermediate Funding, Inc.	World Book, Inc.	
VFI-Mexico, Inc.	World Book/Scott Fetzer Company	
Visilinx, Inc.	World Investments, Inc.	
Vision Retailing, Inc.	Worldwide Containers, Inc.	
VT Insurance Acquisition Sub Inc.	WPLG, Inc.	
Warwick Chemicals USA, Inc.	Wrightsoft Corporation	
Wayne/Scott Fetzer Company	WYMAN GORDON COMPANY	

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 2018/Q4
FOOTNOTE DATA			

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

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 reclassified from Account 142.

Schedule Page: 262.1 Line No.: 8 Column: f

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 9 Column: f

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 10 Column: f

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 11 Column: f

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 12 Column: f

Amounts are reclassified from Account 142.

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

Amounts are reclassified from Account 142.

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

Amounts are reclassified from Account 142.

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

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 16 Column: f

Amounts are reclassified from Account 142.

Schedule Page: 262.1 Line No.: 17 Column: f

Amounts are reclassified from Account 142.

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

Column J total	106,064,312
less Income Taxes-Federal - column (j.) line 37 (account 409.1)	(38,324,786)
less Income Taxes-State - column (j.) line 20 (account 409.1)	(8,611,121)
Amount charged to Taxes Other Than Income	59,128,405
Taxes (account 408.1) included in column (j.)	
Taxes charged to construction overhead	(83,024)
Taxes billed to others	(107,154)
Sales taxes	(102,773)
Taxes reported on p. 114 line 14 column (c.)	58,835,454

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

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			2018/Q4
FOOTNOTE DATA			

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	\$ 616,180,726	\$ 632,879,300

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 2018/Q4
Northern Natural Gas Company			
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	\$ 23,024,870	\$ 23,592,170

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Northern Natural Gas Company			
FOOTNOTE DATA			

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

Line No.	Description	Regulatory Citation	Amortization Period
1	Penalty and deferred delivery variance charge revenue crediting mechanism	Order 637A	N/A
3	Employee benefits	A107-1-000 & Order 710	N/A
5	Encroachment revaluation	Orders 552 & 627	N/A
7	Carlton resolution credits	RP01-382	N/A
9	Fuel and storage, unaccounted for gas, and electrical compression trackers	RP97-275	N/A
11	Unrealized gain on financial hedge	Orders 552 & 627	N/A
13	Excess deferred income taxes	Order 849	44.7 years
15	Bankruptcy proceeds	N/A	Through Nov. 2018

Schedule Page: 278 Line No.: 13 Column: c

Accounts credited include Accounts 190, 410.1, 410.2, 411.1, and 411.2.

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			2018/Q4
FOOTNOTE DATA			

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

Other Revenues consist of:

Gains on Encroachment	\$11,091,707
Overheads	341,957
Two items each less than \$250,000	68,366
TOTAL	<u>\$ 11,502,030</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 2018/Q4
Northern Natural Gas Company			
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' in effect during the reporting 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 2018/Q4
Northern Natural Gas Company			
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	19,156,400	60,264,879
Underground Storage	<u>592,260</u>	<u>2,023,510</u>
Total Line 1	<u>19,748,660</u>	<u>\$ 62,288,389</u>

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

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

	<u>Gas Used (Dth)</u>	<u>Amount (\$)</u>
Storage Lines Fuel	188,327	\$ 673,761
Other Underground Storage Facility Fuel	<u>57,666</u>	<u>195,014</u>
Total Line 10	<u>245,993</u>	<u>\$ 868,775</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			2018/Q4
FOOTNOTE DATA			

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

The (\$14,394) is a refund from El Paso Natural Gas Company due under FERC Commission Opinion 528-B issued May 3, 2018 in Docket No. RP10-1398-000.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Production and gathering depreciation expense reported of \$3,986,996 includes \$3,864 of negative salvage for interim plant retirements at a rate of 0.25% on production and gathering plant amount of \$1,545,741. The reported amount also includes \$3,983,132 of the Respondent's annual offshore FAS 143 negative salvage allowance of \$4,325,087 for final abandonment costs. The balance of the FAS 143 allowance of \$341,955 is included on line 8 of this schedule for transmission plant that is part of an offshore pipeline system. The accumulated reserve for the FAS 143 negative salvage is tracked in a separate sub-account to Account 108 Accumulated provision for depreciation. Actual costs incurred in the settlement of an offshore FAS 143 obligation are charged against this sub-account.

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

Transmission depreciation expense reported of \$53,045,846 includes \$341,955 of the Respondent's annual FAS 143 negative salvage allowance of \$4,325,087 for transmission plant that is part of an offshore pipeline system. The balance of the negative salvage allowance of \$3,983,132 is included on line 3 of this schedule for offshore production and gathering plant. The accumulated reserve for the FAS 143 negative salvage is tracked in a separate sub-account to Account 108 Accumulated provision for depreciation. Actual costs incurred to settle an offshore FAS 143 obligation are charged against this sub-account.

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.

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

All plant bases are the balances as of 12-31-18.
Depreciation rates are consistent with General Rate Case Docket Nos. RP03-398 and RP04-155 consolidated stipulation and agreement dated March 25, 2005.

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

The 4.64% depreciation rate for Offshore Production and Gathering facilities is applicable to those depreciable assets placed in service after 10/31/98 consistent with the General Rate Case settlement in RP98-203. For the reporting year, Respondent did not have any surviving Offshore Production or Gathering plant with an original in service date of 10/31/98 or later. All surviving offshore plant was installed prior to this date and is fully depreciated. Therefore, no depreciation expense was recognized for the year using the 4.64% rate.

In addition to the 4.64% depreciation rate, the Respondent also accrues negative salvage for interim retirements of offshore plant at an annual rate of 0.25% on all offshore depreciable plant 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 12/31/18 was \$1,545,742.

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

The depreciation rate of General Plant structures is 2.75% with a plant basis of \$21,947,254 as of 12/31/18. The depreciation rate for Other General Plant is 10.0% with a plant basis of \$81,542,386 as of 12/31/18.

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 12/31/18 was \$24,284,542.

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

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

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 338 Line No.: 10 Column: c

The depreciation rate for Base Load LNG Transporation plant is 10.0% with a plant basis of \$1,619,444 as of 12/31/18. The depreciation rate for Base Load LNG Computer equipment is 10.0% with a plant basis of \$13,870 as of 12/31/18. The depreciation rate for Other Base Load LNG equipment is 1.25% with a plant basis of \$6,151,927 as of 12/31/18.

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 is 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 of Docket Nos. RP03-398 and RP04-155. The plant basis on which the 4.4% was applied as of December 31, 2018 was \$134,930,268.

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 plant 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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 340 Line No.: 16 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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The \$1,047,272 pertains to the following:

Storage study (Account 183.2)	(4,603)
Smartpigging/Hydro Testing (Account 182.3)	921,078
Job orders (Account 186)	130,797
	<u>\$ 1,047,272</u>

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

The (\$32) pertains to the following:

Lobbying expenses (Account 426.4)	\$ (35)
Donations - O&M (Account 426.1)	3
	<u>\$ (32)</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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 3 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, 816, 819, 852, 855, 856, 857, 859, 863, and 931.

Schedule Page: 358 Line No.: 8 Column: c

Accounts charged or credited for BHEC: 165, 408.1, 426.1, 426.4, 426.5, 920, 923, 924 and 925.

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

Accounts charged or credited for BHEC: 165, 408.1, 421, 426.1, 426.4, 426.5, 920, 921, 923, 924, 925, 926 and 930.2.

Schedule Page: 358 Line No.: 11 Column: b

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

Schedule Page: 358 Line No.: 13 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.
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.
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.
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, 489.2, 489.4, 493, 495, 920, 921, 923 and 926.

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

Accounts charged or credited for MEC: 408.1, 493, 806, 920, 921, 923 and 926.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2018/Q4
FOOTNOTE DATA			

Schedule Page: 358 Line No.: 24 Column: c
Accounts charged or credited for BHEC: 408.1, 426.1, 426.4, 493, 850, 864, 920, 921, 923, 926 and 930.2.

Schedule Page: 358 Line No.: 26 Column: c
Accounts charged or credited for Kern River: 408.1, 426.1, 850, 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 accounting to \$250,000 of less.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 508 Line No.: 10 Column: a

Pursuant to Northern's blanket certificate and the prior notice provisions of the Commission's regulations, Northern constructed the East Wakefield compressor station near Wakefield, Michigan. Unit 1, totaling 1,590 horsepower, was placed into service December 12, 2018.

Schedule Page: 508.1 Line No.: 7 Column: a

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

Schedule Page: 508.1 Line No.: 10 Column: a

Pursuant to Northern's blanket authority and section 157.208 of the Commission's regulations, Northern constructed the Lake Mills compressor station in Worth County, Iowa. The station consists of one 15,900-horsepower unit and was placed into service November 1, 2018.

Schedule Page: 508.1 Line No.: 17 Column: a

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

Schedule Page: 508.2 Line No.: 7 Column: a

Pursuant to Northern's blanket authority and the prior notice provisions of the Commission's regulations, Northern constructed the Bakersfield compressor station in Pecos County, Texas. The compressor station, totaling 11,152-horsepower was placed into service May 1, 2018.

Schedule Page: 508.2 Line No.: 16 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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Negative amounts are due to displacement.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

Schedule Page: 513 Line No.: 2 Column: b

The volume of cushion gas includes 2.8 Bcf of gas located in the extension area, outside the storage reservoir, of the Cunningham storage facility. The trapped gas assists in supporting the Extension Area formation by providing pressure support outside of the Cunningham fault block, but it does not impact the volume of base and working gas in the Cunningham storage reservoir.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Lines held under a title other than full ownership:

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

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

Lines held under a title other than full ownership:

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

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

Lines held under a title other than full ownership:

<u>Designation (Identification)</u>	<u>Co-owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
SDB96601 Webster branchline	NorthWestern Corporation	36.5	28.0
SDB97001 Parker branchline	NorthWestern Corporation	27.9	55.0
SDB96701 Parkston and Scotland branchline	NorthWestern Corporation	52.9	37.0

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The 53,654,346 Dth represents gas purchases recorded to FERC account 803 Natural Gas Transmission Line Purchases.

Schedule Page: 520 Line No.: 5 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 2017 estimate reversal in January 2018 and the transportation estimate in and for December 2018.

	Amount (Dth)
Line 20 Deliveries of gas transported for others	1,362,207,095
Plus December 2017 throughput estimate reversal	126,021,000
Less December 2018 throughput estimate	(134,840,000)
Total volume eligible for ACA surcharge	1,353,388,095

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.: 12 Column: c

The 82,265,484 Dth represents gas withdrawn from storage (includes third party and company owned gas).

Schedule Page: 520 Line No.: 15 Column: c

The 2,847,976 Dth represents other receipts that are physical gas purchases to replace Cunningham gas that migrated outside the Cunningham storage reservoir to the extension area.

Schedule Page: 520 Line No.: 18 Column: c

Gas Sales include 46,859,218 Dth of system operation sales that were credited to FERC account 483 Sales for Resale and 720,517 Dth that were credited to FERC account 481 Commercial and Industrial Sales.

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

The 83,817,982 Dth represents gas injected into storage (includes third party and company owned gas).

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

	Amount (Dth)
Drip Shrinkage	19,001
Work Order Adjustment	(3,500)
Gas Used in other O&M Operations	2,970,247
Storage Losses	2,452,024
Total	5,437,772

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

The 14,773,378 Dth represents gas purchases recorded to FERC account 803 Natural Gas Transmission Line Purchases.

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

The 28,726,198 Dth represents gas withdrawn from storage (includes third party and company owned gas).

Schedule Page: 520 Line No.: 15 Column: d

The 2,847,976 Dth represents other receipts that are physical gas purchases to replace Cunningham gas that migrated outside the Cunningham storage reservoir to the extension area.

Schedule Page: 520 Line No.: 18 Column: d

Gas Sales include 11,209,718 Dth of system operation sales that were credited to FERC account 483 Sales for Resale and 89,268 Dth that were credited to FERC account 481 Commercial and Industrial Sales.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The 29,230,849 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>
Work Order Adjustment	8,501
Gas Used in other O&M Operations	<u>774,685</u>
Total	<u>783,186</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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Gas used for other operation purposes:

		Month 1 Gas Used (Dth)	Month 1 Amount (\$)
LNG Compressor Station Fuel	842.1	31,759	86,801
Line Operations	856	140,638	383,752
Purification Underground Storage	821	541	1,479
Other Underground Storage Operations	817	4,022	10,992
Other Compressor Station Fuel	819	2,479	6,775
		<u>179,439</u>	<u>\$ 489,799</u>

Volume of gas used for other deliveries and gas used for other operations equals the volume reported on line 29 page 520, after adjusting for drip shrinkage, gas storage losses and gas associated with work orders which are not considered shipper supplied gas.

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

Gas used for other operation purposes:

		Month 2 Gas Used (Dth)	Month 2 Amount (\$)
LNG Compressor Station Fuel	842.1	56,091	177,898
Line Operations	856	233,193	739,595
Purification Underground Storage	821	3,004	9,527
Other Underground Storage Operations	817	5,182	16,435
Other Compressor Station Fuel	819	5,627	17,847
		<u>303,097</u>	<u>\$ 961,302</u>

Volume of gas used for other deliveries and gas used for other operations equals the volume reported on line 29 page 520, after adjusting for drip shrinkage, gas storage losses 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:

		Month 3 Gas Used (Dth)	Month 3 Amount (\$)
LNG Compressor Station Fuel	842.1	63,443	269,569
Line Operations	856	195,520	830,765
Purification Underground Storage	821	8,759	37,217
Other Underground Storage Operations	817	17,594	74,757
Other Compressor Station Fuel	819	6,833	29,033
		<u>292,149</u>	<u>\$ 1,241,341</u>

Volume of gas used for other deliveries and gas used for other operations equals the volume reported on line 29 page 520, after adjusting for drip shrinkage, gas storage losses and gas associated with work orders which are 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.

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.

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 2018/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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.