

THIS FILING IS

Item 1: ☒ An Initial (Original)
Submission

OR ☐ Resubmission No. _____

Form 2 Approved
OMB No.1902-0028
(Expires 12/31/2021)

Form 3-Q Approved
OMB No.1902-0205
(Expires 11/30/2022)



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 2020/Q4



Deloitte & Touche LLP
First National Tower
1601 Dodge Street
Suite 3100
Omaha, NE 68102-1640
USA

Tel: +1 402 346 7788
www.deloitte.com

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, 2020, 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, 2020, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

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

Restricted Use

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

Deloitte & Touche LLP

April 16, 2021

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

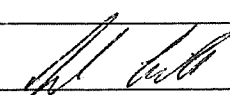
IDENTIFICATION

01 Exact Legal Name of Respondent Northern Natural Gas Company		Year/Period of Report End of <u>2020/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) ☒ An Original (2) ☐ 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 04/16/2021

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) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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."					
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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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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	☐ Four copies will be submitted ☒ No annual report to stockholders is prepared				

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
General Information			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Joseph M. Lillo, Vice President Finance 1111 South 103rd Street, Omaha, NE 68124			
2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized. Delaware, 7/14/1986			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. NA			
4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated. The Respondent owns and operates a natural gas pipeline system and engages in transportation and storage of gas for others in interstate commerce in Illinois, Iowa, Kansas, Michigan, Minnesota, Nebraska, New Mexico, Oklahoma, South Dakota, Texas, and Wisconsin.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) ☐ Yes... Enter the date when such independent accountant was initially engaged: (2) ☒ No			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) ☒ An Original (2) ☐ A Resubmission	/ /	End of <u>2020/Q4</u>

Control Over Respondent

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

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

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

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Berkshire Hathaway Inc.	M	DE	91.14
2	Berkshire Hathaway Energy Company	I	IA	100.00
3	BHE Pipeline Group, LLC	I	DE	100.00
4	NNGC Acquisition, LLC	D	DE	100.00
5				
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Security Holders and Voting Powers

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

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

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

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

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing: 12/31/2020	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: 12/31/20 by written consent
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): 12/31/2020			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	1,002	1,002		
6	TOTAL number of security holders	1	1		
7	TOTAL votes of security holders listed below	1,002	1,002		
8					
9	NNGC Acquisition, LLC	1,002	1,002		
10	666 Grand Avenue, Suite 500, Des Moines, IA 50309-2580				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
Important Changes During the Quarter/Year			

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

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

1. None

2. None

3. None

4. None

5. CP19-479-000

By Commission order issued February 21, 2020, Respondent was granted approval to abandon in place approximately 108.5 miles of 24-inch-diameter pipeline and 26-inch-diameter pipeline on its A-line and J-line systems in Kansas. The order also granted approval to construct and operate a new compressor unit at its Tescott compressor station in Ottawa County, Kansas. The pipelines were abandoned September 21, 2020. The Tescott compressor unit was placed in service October 30, 2020.

CP19-500-000

By Commission order issued March 4, 2020, Respondent was granted approval to abandon in-place approximately 117.7 miles of its 16-inch-diameter and 20-inch-diameter A-line (M581A and M570A) located in Otoe, Lancaster, Saunders, Dodge, Burt, Thurston, and Dakota counties, Nebraska. The order also granted approval to construct and operate approximately 4.2 miles of 24-inch-diameter pipeline loops and associated appurtenances in Otoe and Dodge counties, Nebraska. The pipelines were abandoned September 30, 2020. The pipeline loops and associated appurtenances were placed into service October 20, 2020.

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Northern Natural Gas Company			2020/Q4
Important Changes During the Quarter/Year			

BLANKET CERTIFICATE ACTIVITIES

CP20-17-000

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 install and operate (1) 7.4 miles of 8-inch-diameter Hillsboro to Mauston branch line loop in Juneau County, Wisconsin; (2) an additional electric motor-driven 800-horsepower reciprocating compressor (Unit No. 2) at the Spring Green compressor station located in Sauk County, Wisconsin; and (3) the Portage regulator valve setting in Sauk County, Wisconsin. The Hillsboro to Mauston loop line was placed into service October 29, 2020. The regulator setting was placed into service November 4, 2020, and the compressor unit was placed into service November 5, 2020.

§311 FACILITIES

No important extensions or reductions of Northern's transmission system occurred pursuant to §311(a) of the Natural Gas Policy Act of 1978 from January 1 through December 31, 2020.

6. None

7. None

8. None

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

10. None

11. Refer to Note 5 included in the Notes to the Financial Statements on page 122.

12. Effective May 29, 2020 Calvin Haack was elected director. Mr. Haack replaces Pat Goodman who retired. A. Robert Lasich was appointed Vice President, Business Development effective July 1, 2020.

13. Not applicable

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
Comparative Balance Sheet (Assets and Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	5,531,941,777	5,184,023,003	
3	Construction Work in Progress (107)	200-201	111,958,576	48,408,215	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	5,643,900,353	5,232,431,218	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,397,038,640	1,347,341,457	
6	Net Utility Plant (Total of line 4 less 5)		4,246,861,713	3,885,089,761	
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)		4,246,861,713	3,885,089,761	
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	20,520,851	6,699,253	
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)		60,629,336	58,193,224	
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)		60,629,336	58,193,224	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)		(21,760,874)	(19,120,899)	
33	Special Deposits (132-134)		5,245,263	3,430,745	
34	Working Funds (135)		23,400	23,400	
35	Temporary Cash Investments (136)	222-223	33,500,000	57,889,601	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		103,429,995	91,661,066	
38	Other Accounts Receivable (143)		10,588,701	3,036,108	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		185,000,000	240,000,000	
41	Accounts Receivable from Associated Companies (146)		11,299,435	17,527,866	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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Comparative Balance Sheet (Assets and Other Debits)(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
45	Plant Materials and Operating Supplies (154)		48,854,250	41,951,454	
46	Merchandise (155)		0	0	
47	Other Materials and Supplies (156)		0	0	
48	Nuclear Materials Held for Sale (157)		0	0	
49	Allowances (158.1 and 158.2)		0	0	
50	(Less) Noncurrent Portion of Allowances		0	0	
51	Stores Expense Undistributed (163)		0	0	
52	Gas Stored Underground-Current (164.1)	220	0	0	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0	
54	Prepayments (165)	230	6,062,700	6,383,452	
55	Advances for Gas (166 thru 167)		0	0	
56	Interest and Dividends Receivable (171)		0	0	
57	Rents Receivable (172)		0	0	
58	Accrued Utility Revenues (173)		0	0	
59	Miscellaneous Current and Accrued Assets (174)		22,500,444	21,607,727	
60	Derivative Instrument Assets (175)		7,545,382	4,609,250	
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		6,068,563	0	
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		418,357,259	468,999,770	
65	DEFERRED DEBITS				
66	Unamortized Debt Expense (181)		9,342,217	9,796,642	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	99,500,271	112,609,585	
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0	
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		77,340	29,549	
72	Clearing Accounts (184)		0	0	
73	Temporary Facilities (185)		0	0	
74	Miscellaneous Deferred Debits (186)	233	1,058,106	1,532,523	
75	Deferred Losses from Disposition of Utility Plant (187)		0	0	
76	Research, Development, and Demonstration Expend. (188)		0	0	
77	Unamortized Loss on Reacquired Debt (189)		0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	156,879,071	149,758,400	
79	Unrecovered Purchased Gas Costs (191)		0	0	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		266,857,005	273,726,699	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		5,082,867,092	4,762,349,635	

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		74,879	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		15,710,610	15,289,555	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		53,720,065	47,644,818	
36	CURRENT AND ACCRUED LIABILITIES				
37	Current Portion of Long-Term Debt		199,997,833	0	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		40,230,416	101,377,080	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		1,582,327	1,198,769	
42	Customer Deposits (235)		18,314,242	16,336,234	
43	Taxes Accrued (236)	262-263	62,955,194	53,717,686	
44	Interest Accrued (237)		19,876,944	19,876,944	
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)		575,138	528,281	
49	Miscellaneous Current and Accrued Liabilities (242)	268	45,497,602	37,073,798	
50	Obligations Under Capital Leases-Current (243)		407,725	459,626	
51	Derivative Instrument Liabilities (244)		83,463	0	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		74,879	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	1,505,214	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		389,446,005	232,073,632	
56	DEFERRED CREDITS				
57	Customer Advances for Construction (252)		28,803,060	5,838,678	
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	434,136,418	434,428,224	
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)		725,300,693	694,305,695	
65	Accumulated Deferred Income Taxes - Other (283)		39,247,625	38,859,580	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,227,487,796	1,173,432,177	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		5,082,867,092	4,762,349,635	

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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	980,890,098	859,971,261	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	197,886,335	212,278,729	0	0
5	Maintenance Expenses (402)	317-325	137,163,880	125,824,283	0	0
6	Depreciation Expense (403)	336-338	128,431,624	80,151,789	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	24,940,004	9,057,137	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	68,386,602	51,357,190	0	0
15	Income Taxes-Federal (409.1)	262-263	61,218,146	25,819,800	0	0
16	Income Taxes-Other (409.1)	262-263	18,571,654	6,261,378	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	191,590,610	146,659,333	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	185,057,086	95,332,969	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)		643,131,769	562,076,670	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		337,758,329	297,894,591	0	0

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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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)		337,758,329	297,894,591	0	0
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		4,548,378	13,990,643	0	0
38	Allowance for Other Funds Used During Construction (419.1)		7,090,686	10,690,552	0	0
39	Miscellaneous Nonoperating Income (421)		14,741,618	10,507,962	0	0
40	Gain on Disposition of Property (421.1)		0	355	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		26,370,682	35,189,512	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	87,925	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	462,571	148,683	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		13,923	1,662	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		22,785	38,690	0	0
49	Other Deductions (426.5)		19,648	86,838	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	518,927	363,798	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	4,045,873	5,791,114	0	0
54	Income Taxes-Other (409.2)	262-263	1,542,616	2,225,034	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	3,686,830	4,806,773	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	2,515,675	3,508,513	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)		6,759,644	9,314,408	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		19,092,111	25,511,306	0	0
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)		55,400,000	51,434,444	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	473,918	419,811	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	134,670	76,757	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	1,777,290	156,693	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		1,619,209	2,385,832	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		55,897,329	49,548,359	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		300,953,111	273,857,538	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)		300,953,111	273,857,538	0	0

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Statement of Accumulated Comprehensive Income and Hedging Activities					
1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.					
Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Northern Natural Gas Company	(1) ☒ An Original (2) ☐ A Resubmission	2020 / 04 / 01	End of 2020/Q4

Statement of Accumulated Comprehensive Income and Hedging Activities(continued)

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Statement of Retained Earnings					
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.					
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)	
	UNAPPROPRIATED RETAINED EARNINGS				
1	Balance-Beginning of Period		1,068,149,113	794,291,575	
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)		300,953,111	273,857,538	
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			
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)		1,369,102,224	1,068,149,113	
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		1,369,102,224	1,068,149,113	
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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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Statement of Cash Flows				
(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. (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. (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. (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.				
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)	300,953,111	273,857,538	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	153,371,628	89,208,926	
5	Amortization of (Specify)	10,997,619	10,518,802	
6	Deferred Income Taxes (Net)	7,704,680	52,624,624	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(3,031,660)	(8,764,383)	
9	Net (Increase) Decrease in Inventory	(6,902,796)	(6,131,819)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	31,226,629	(6,722,583)	
12	Net (Increase) Decrease in Other Regulatory Assets	(5,850,499)	(15,401,272)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	1,151,147	(319,811)	
14	(Less) Allowance for Other Funds Used During Construction	7,080,686	10,690,552	
15	(Less) Undistributed Earnings from Subsidiary Companies			
16	Other:	(7,582,122)	38,738,641	
17	Net Cash Provided by (Used in) Operating Activities			
18	(Total of Lines 2 thru 16.?)	474,957,051	416,918,111	
19				
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(575,296,619)	(727,369,377)	
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	(7,080,686)	(10,690,552)	
27	Other:	10,632,507	57,413,750	
28	Cash Outflows for Plant (Total of lines 22 thru 27.?)	(557,583,426)	(659,265,075)	
29				
30	Acquisition of Other Noncurrent Assets (d)			
31	Proceeds from Disposal of Noncurrent Assets (d)			
32				
33	Investments in and Advances to Assoc. and Subsidiary Companies			
34	Contributions and Advances from Assoc. and Subsidiary Companies			
35	Disposition of Investments in (and Advances to)			
36	Associated and Subsidiary Companies			
37				
38	Purchase of Investment Securities (a)	(14,795,929)	(16,534,615)	
39	Proceeds from Sales of Investment Securities (a)	12,098,568	15,458,872	

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Statement of Cash Flows (continued)				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
43	Net (Increase) Decrease in Receivables			
44	Net (Increase) Decrease in Inventory			
45	Net (Increase) Decrease in Allowance Held for Speculation			
46	Net Increase (Decrease) in Payables and Accrued Expenses			
47	Other: Cost from disposal of asset			
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47.?)	(560,280,787)	(660,340,818)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)		207,516,000	
54	Preferred Stock			
55	Common Stock			
56	Other: Debt issuance costs		(2,263,675)	
57	Net Increase in Short-Term Debt (c)			
58	Other: Loans to BHE	315,000,000	415,000,000	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.?)	315,000,000	620,252,325	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other: Issuance of promissory notes to BHE	(260,000,000)	(350,000,000)	
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock			
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	55,000,000	270,252,325	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of Line 18, 49 and 71)	(30,323,736)	26,829,618	
75				
76	Cash and Cash Equivalents at Beginning of Year	54,404,948	27,575,330	
77				
78	Cash and Cash Equivalents at End of Year	24,081,212	54,404,948	

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 2020/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 of 14,500 miles of natural gas pipelines, including 6,000 miles of mainline transmission pipelines and 8,500 miles of branch and lateral pipelines, with a Market Area design capacity of 6.3 billion cubic feet ("Bcf") per day, a Field Area

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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 2,240 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 1.3 trillion cubic feet of natural gas to its customers in 2020.

(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 16, 2021, which is the date the audited Financial Statements were available to be issued. There were no subsequent events that required adjustment to, or disclosure in, the Financial Statements, except as disclosed in Note 15.

Certain amounts in the prior year Statement of Cash Flows, Investing Activities, have been separately presented to conform to the current period presentation.

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 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").

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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 Credit Losses

Accounts receivable are short-term in nature and are stated at the outstanding principal amount, net of an estimated allowance for credit losses. The allowance for credit losses is based on the Respondent's assessment of the collectability 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. In measuring the allowance for credit losses for accounts receivable, the Respondent primarily evaluates the financial condition of the individual customer and the nature of any disputed amount. As of December 31, 2020 and 2019, the allowance for credit losses was insignificant and is included in accounts receivable, net 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

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

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

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

AFUDC on borrowed funds totaled \$1.6 million and \$2.4 million for the years ended December 31, 2020 and 2019, respectively, and is included in interest expense, net on the Statements of Income. AFUDC on equity funds totaled \$7.1 million and \$10.7 million for the years ended December 31, 2020 and 2019, respectively, and is included in other income on the Statements of Income.

The Respondent receives monetary contributions from customers that are used to aid in the construction or modification of facilities to be owned by the Respondent.

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.

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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.

Substantially all 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, 2020 and 2019, unbilled revenue was \$4.4 million and \$6.9 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 reservation charges based on contractual quantities and regulated rates. The remaining revenue, consisting primarily of commodity charges, is based on contractual rates and estimated usage based on scheduled quantities. Differences between scheduled quantities and actual measured quantities are reflected in revenue during the following month and historically have been immaterial.

The Respondent is subject to FERC regulations and, accordingly, certain revenue collected may be subject to possible refunds upon final FERC orders in pending regulated rate proceedings. The Respondent may record revenue that is subject to refund based on its best estimates of the final outcomes of such proceedings and other third party regulatory proceedings, advice of counsel and estimated total exposure, as well as collection and other risks. The Respondent had no earned revenue subject to refund for the years ended December 31, 2020 and 2019.

Income Taxes

Berkshire Hathaway includes 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 enacted 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

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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 and state 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.

(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, 2020 and December 31, 2019, 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, 2020 and 2019, 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):

	As of December 31,	
	2020	2019
Cash and cash equivalents	\$ 11,763	\$ 38,792
Restricted cash and cash equivalents in other current assets	2,096	2,156
Restricted cash and cash equivalents in other assets	10,222	13,457
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 24,081	\$ 54,405

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(4) Utility Plant

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

	Depreciation Rates (1)	2020	2019
Transmission and other plant	2.3% to 10.0%	\$ 4,463,281	\$ 4,150,341
Storage plant (2)	1.25% to 10.0%	752,751	720,848
Intangible plant (3)	4.4% to 13.0%	183,375	182,786
General plant and buildings	2.75% to 20.0%	131,222	128,543
Property under capital leases		1,313	1,505
Utility plant		5,531,942	5,184,023
Construction work-in-progress		111,959	48,408
Total utility plant		5,643,901	5,232,431
Accumulated depreciation and amortization		(1,397,039)	(1,347,341)
Net utility plant		4,246,862	3,885,090
System gas		90,161	76,340
Total utility plant, net		\$ 4,337,023	\$ 3,961,430

(1) Rates effective January 1, 2020, Docket No RP19-1353.

(2) Includes system-gas underground storage facilities. Recoverable system gas is not depreciated.

(3) 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 \$165.7 million and \$167.3 million and accumulated amortization of \$79.8 million and \$71.4 million as of December 31, 2020 and 2019, 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 13.0%.

The Respondent had gross costs for capitalized right of use or right of way of \$113.9 million and \$109.5 million and accumulated amortization of \$42.3 million and \$39.8 million as of December 31, 2020 and 2019, 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, 2020 and 2019, depreciation expense of \$128.4 million and \$80.2 million, respectively, and amortization expense of \$24.9 million and \$9.0 million, respectively, were included in depreciation and amortization on the Statements of Income. The Respondent expects amortization expense to be \$24.8 million for 2021, \$22.4 million for

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2022, \$23.4 million for 2023, \$23.2 million for 2024 and \$23.5 million for 2025.

(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):

	Remaining Life	2020	2019
Deferred income taxes associated with equity AFUDC (1)	44 years	\$ 22,574	\$ 20,406
Deferred unamortized loss on derivative contract value	2 years	20,556	32,059
Smart pigging and hydrostatic testing costs	6 years	19,287	26,344
Employee benefit plan (2)	12 years	15,343	15,013
Offshore negative salvage, including ARO	4 years	14,894	14,025
Trackers periodic rate adjustments	Various	2,666	208
Other	Various	4,180	4,555
Total regulatory assets		<u>\$ 99,500</u>	<u>\$ 112,610</u>

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

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

The Respondent had regulatory assets not earning a return on investment of \$37.1 million and \$51.3 million as of December 31, 2020 and 2019, respectively.

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

	2020	2019
Unaccounted for gas volumetric tracker:		
Balance, January 1	\$ (171)	\$ (5,285)
Unaccounted for activity (1)	2,937	7,557
Gas retained (1)	(554)	(2,443)
Balance, December 31	2,212	(171)
Under-recovery retainage:		
Balance, January 1	-	-
Unaccounted for activity (1)	454	-
Gas retained (1)	-	-
Balance, December 31	454	-
Electric compression tracker:		
Balance, January 1	208	208
Gas operating revenue	(686)	(572)
Operating expenses	455	572
Balance, December 31	(23)	208
Fuel and storage volumetric tracker:		
Balance, January 1	(3,245)	16,853
Gas used (1)	32,934	48,925
Gas retained (1)	(35,036)	(69,023)
Balance, December 31	(5,347)	(3,245)
Total	\$ (2,704)	\$ (3,208)

(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):

	Remaining Life	2020	2019
Excess deferred income taxes (1)	Various	\$ 379,106	\$ 394,873
Employee benefit plan (2)	12 years	34,937	31,750
Trackers periodic rate adjustments	1 year	5,370	3,416
Unrealized gain on financial hedge	1 year	9,552	—
Other	Various	5,171	4,389
Total regulatory liabilities		<u>\$ 434,136</u>	<u>\$ 434,428</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.
- (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):

	2020	2019
DDVC and penalty revenue tracker:		
Balance, January 1	\$ 3,048	\$ 2,757
Revenue collected (1)	1,923	2,577
Interest expense	81	111
Customer reimbursements	(2,830)	(2,397)
Balance, December 31	2,222	3,048
Carlton surcharge revenue tracker:		
Balance, January 1	1,341	994
Revenue collected (2)	3,213	3,438
Interest expense	142	44
Customer reimbursements	(3,467)	(3,135)
Balance, December 31	1,229	1,341
Total	\$ 3,451	\$ 4,389

- (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.

In July 2018, 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. In January 2019, FERC initiated a Section 5 investigation to determine whether the rates currently charged by the Respondent are just and reasonable. As required by the FERC Section 5 order, the Respondent filed a cost and revenue study in April 2019. In July 2019, the Respondent filed a Section 4 rate case requesting increases in its transportation and storage rates. In January 2020, the FERC approved the Respondent's filing to implement its interim rates subject to refund, effective January 1, 2020. In June 2020, a settlement agreement was filed with the FERC, resolving the Section 5 investigation and Section 4 rate case and providing for increased service rates and depreciation rates. Market Area transportation reservation rates increased 28.5% and storage reservation rates increased 67.0% from the rates that were in effect in 2019. Depreciation rates are 2.3% for onshore transmission plant, 2.95% for LNG storage plant, 13.0% for intangible plant, and 2.75% for general plant. The settlement also provides for a Section 4 and Section 5 rate action moratorium through June 30, 2022, subject to certain exceptions, as well as provides for minimum annual maintenance capital spending. The settlement rates were implemented May 1,

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2020, and the Respondent's provision for rate refunds for January 2020 through April 2020 totaled \$69.0 million. The FERC approved the settlement in September 2020, and rate refunds to customers were processed in early October 2020.

(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	2020	2019
Long-term debt:			
4.25% Senior Notes, due 2021	\$ 200,000	\$ 199,998	\$ 199,993
5.8% Senior Bonds, due 2037	150,000	149,921	149,919
4.1% Senior Bonds, due 2042	250,000	249,639	249,628
4.3% Senior Bonds, due 2049	650,000	657,231	657,364
Total long-term debt	\$ 1,250,000	\$ 1,256,789	\$ 1,256,904

	2020	2019
Reflected as:		
Current liabilities	\$ 199,998	\$ —
Noncurrent liabilities	1,056,791	1,256,904
	\$ 1,256,789	\$ 1,256,904

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

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

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(7) Income Taxes

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

	2020	2019
Current:		
Federal	\$ 65,264	\$ 31,611
State	20,114	8,486
	<u>85,378</u>	<u>40,097</u>
Deferred:		
Federal	94	35,004
State	7,611	17,621
	<u>7,705</u>	<u>52,625</u>
Total	<u>\$ 93,083</u>	<u>\$ 92,722</u>

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

	2020	2019
Federal statutory income tax rate	21.0 %	21.0 %
State income tax, net of federal income tax benefit	5.8	5.7
Effects of ratemaking	(2.9)	(1.2)
Other	(0.3)	(0.2)
Effective income tax rate	<u>23.6 %</u>	<u>25.3 %</u>

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

	2020	2019
Deferred income tax assets:		
Regulatory liabilities	\$ 110,399	\$ 113,004
Utility plant, net	25,611	19,332
Accrued employee expenses	8,924	6,198
Asset retirement obligations	4,189	4,077
State carryforwards	4,607	3,997
Other	5,449	4,427
Total deferred income tax assets	159,179	151,035
Valuation allowance	(2,300)	(1,277)
Total deferred income tax assets, net	156,879	149,758
Deferred income tax liabilities:		
Utility plant, net	(725,301)	(694,306)
Regulatory assets	(23,828)	(29,320)
Employee benefits	(9,315)	(8,465)
Other	(6,104)	(1,074)
Total deferred income tax liabilities	(764,548)	(733,165)
Net deferred income tax liability	\$ (607,669)	\$ (583,407)

The Respondent did not have federal net operating loss or credit carryforwards as of December 31, 2020. The following table provides the Respondent's state net operating loss and credit carryforwards and expiration dates as of December 31, 2020 (in thousands):

Net operating loss carryforwards	\$ 82,398
Deferred income taxes on net operating loss carryforwards	\$ 4,597
Expiration dates	2021-2035
Other tax credits	\$ 10
Expiration dates	2021-2027

The valuation allowance primarily relates to Kansas net operating loss carryforwards that are not expected to be realized.

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The United States Internal Revenue Service has closed or effectively settled its examination of the Respondent's income tax returns through December 31, 2013. The statute of limitations for the Respondent's income tax returns have expired through December 31, 2011, for Michigan, Minnesota, Nebraska, Oklahoma and Wisconsin, and through December 31, 2016, except for the impact of any federal audit adjustments, for Illinois, Iowa, Kansas and New Mexico. 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 the statute of limitations 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	
	2020	2019	2020	2019
Service cost	\$ 8	\$ 6	\$ 4	\$ 5
Interest cost	25	30	7	10
Expected return on plan assets	(40)	(41)	(14)	(13)
Net amortization	1	1	(5)	(3)
Net periodic benefit cost (credit)	\$ (6)	\$ (4)	\$ (8)	\$ (1)

The Respondent's share of pension cost totaled \$1.1 million and \$1.3 million for the years ended December 31, 2020 and 2019, respectively. The Respondent's share of other postretirement cost totaled \$(2.4) million and \$(2.1) million for the years ended December 31, 2020 and 2019, respectively.

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Funded Status

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

	Pension		Other Postretirement	
	2020	2019	2020	2019
Plan assets at fair value, beginning of year	\$ 717	\$ 644	\$ 272	\$ 247
Employer contributions	6	7	3	1
Participant contributions	—	—	1	2
Actual return on plan assets	55	123	15	42
Benefits paid	(60)	(57)	(13)	(20)
Plan assets at fair value, end of year	<u>\$ 718</u>	<u>\$ 717</u>	<u>\$ 278</u>	<u>\$ 272</u>

The Respondent's contributions to the pension plan and the other postretirement plan totaled \$1.1 million and \$1.3 million for the years ended December 31, 2020 and 2019, respectively. As of December 31, 2020 and 2019, the fair value of plan assets attributable to the Respondent in the pension plan was \$18.4 million and \$21.0 million, respectively, and the other postretirement plan was \$49.6 million and \$47.9 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement.

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

	Pension		Other Postretirement	
	2020	2019	2020	2019
Benefit obligation, beginning of year	\$ 763	\$ 736	\$ 226	\$ 242
Service cost	8	6	4	5
Interest cost	25	30	7	10
Participant contributions	—	—	1	2
Actuarial (gain) loss	28	48	42	(13)
Acquisition	81	—	37	—
Benefits paid	(60)	(57)	(13)	(20)
Benefit obligation, end of year	<u>\$ 845</u>	<u>\$ 763</u>	<u>\$ 304</u>	<u>\$ 226</u>
Accumulated benefit obligation, end of year	<u>\$ 773</u>	<u>\$ 758</u>		

MEC paid benefits from the plans to the Respondent's participants totaling \$5.8 million and \$7.3 million for the years ended December 31, 2020 and 2019, respectively. As of December 31, 2020 and 2019, the benefit obligation attributable to the Respondent for the pension plan was \$33.8 million and \$36.0 million, respectively, and for the other postretirement plan was \$14.7 million and \$16.1 million, respectively.

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

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	Pension		Other Postretirement	
	2020	2019	2020	2019
Plan assets at fair value, end of year	\$ 718	\$ 717	\$ 278	\$ 272
Less - benefit obligation, end of year	845	763	304	226
Funded Status	<u>\$ (127)</u>	<u>\$ (46)</u>	<u>\$ (26)</u>	<u>\$ 46</u>

As of December 31, 2020, 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 \$15.3 million and \$34.9 million, respectively. As of December 31, 2019, 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 \$15.0 million and \$31.7 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates.

Unrecognized Amounts

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

	Pension		Other Postretirement	
	2020	2019	2020	2019
Net loss (gain)	\$ 18	\$ 6	\$ 45	\$ 4
Prior service cost (credit)	—	(1)	(9)	(14)
Total	<u>\$ 18</u>	<u>\$ 5</u>	<u>\$ 36</u>	<u>\$ (10)</u>

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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, 2020 and 2019 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
<u>Pension</u>				
Balance, December 31, 2018	\$ 25	\$ —	\$ 16	\$ 41
Net loss arising during the year	(5)	(32)	2	(35)
Net amortization	(1)	—	—	(1)
Total	(6)	(32)	2	(36)
Balance, December 31, 2019	19	(32)	18	5
Net loss (gain) arising during the year	3	12	(1)	14
Net amortization	(1)	—	—	(1)
Total	2	12	(1)	13
Balance, December 31, 2020	\$ 21	\$ (20)	\$ 17	\$ 18

	Regulatory Asset	Receivables (Payables) Affiliates	Total
<u>Other postretirement</u>			
Balance, December 31, 2018	\$ 37	\$ (9)	\$ 28
Net loss arising during the year	(33)	(9)	(42)
Net amortization	3	1	4
Total	(30)	(8)	(38)
Balance, December 31, 2019	7	(17)	(10)
Net gain arising during the year	34	7	41
Net amortization	4	1	5
Total	38	8	46
Balance, December 31, 2020	\$ 45	\$ (9)	\$ 36

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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	
	2020	2019	2020	2019
Benefit obligations as of December 31,				
Discount rate	2.75%	3.40%	2.65%	3.20%
Rate of compensation increase	2.75%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan				
2018	N/A	N/A	N/A	N/A
2019	N/A	3.40%	N/A	N/A
2020	2.27%	2.27%	N/A	N/A
2021	0.99%	2.27%	N/A	N/A
2022	0.99%	2.27%	N/A	N/A
2023 and beyond	0.99%	2.27%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	3.40%	4.25%	3.20%	4.15%
Expected return on plan assets (1)	6.25%	6.50%	6.00%	6.25%
Rate of compensation increase	2.75%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan	2.27%	2.27%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 4.62% for both 2020 and 2019.

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.

	2020	2019
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	6.20 %	6.50 %
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

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Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$7 million and \$12 million, respectively, during 2021. Funding to MEC's pension benefit plan trust is based upon the actuarially determined costs of the plan and the requirements of the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 and the Pension Protection Act of 2006, as amended. MEC considers contributing additional amounts from time to time in order to achieve certain funding levels specified under the Pension Protection Act of 2006, as amended. MEC evaluates a variety of factors, including funded status, income tax laws and regulatory requirements, in determining contributions to its other postretirement benefit plan.

The Respondent's contributions to the pension plan and the other postretirement plan are expected to be \$0.9 million and \$- million, respectively, during 2021.

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 2021 through 2025 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2021	\$ 64	\$ 20
2022	62	21
2023	60	22
2024	58	23
2025	56	22
2026-2030	248	104

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.

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The target allocations (percentage of plan assets) for MEC's pension and other postretirement benefit plan assets are as follows as of December 31, 2020:

	Pension	Other Postretirement
	%	%
Debt securities (1)	50-80	60-70
Equity securities (1)	20-50	30-40
Real estate funds	0-5	—
Other	0-5	0-5

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

Fair Value Measurements

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

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

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

	Input Levels for the Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
<u>As of December 31, 2020</u>				
Cash equivalents	\$ —	\$ 26	\$ —	\$ 26
Debt securities:				
United States government obligations	14	—	—	14
Corporate obligations	—	160	—	160
Municipal obligations	—	17	—	17
Equity securities:				
United States companies	65	—	—	65
Total assets in the hierarchy	<u>\$ 79</u>	<u>\$ 203</u>	<u>\$ —</u>	282
Investment funds measured at net asset value				393
Real estate funds measured at net asset value				43
Total				<u>\$ 718</u>
<u>As of December 31, 2019</u>				
Cash equivalents	\$ 21	\$ —	\$ —	\$ 21
Debt securities:				
United States government obligations	16	—	—	16
Corporate obligations	—	61	—	61
Municipal obligations	—	5	—	5
Agency, asset and mortgage-backed obligations	—	33	—	33
Equity securities:				
United States companies	129	—	—	129
International equity securities	42	—	—	42
Investment funds (1)	69	—	—	69
Total assets in the hierarchy	<u>\$ 277</u>	<u>\$ 99</u>	<u>\$ —</u>	376
Investment funds measured at net asset value				299
Real estate funds measured at net asset value				42
Total				<u>\$ 717</u>

- (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 2020 and 69% and 31%, respectively, for 2019. Additionally, these funds are invested in United States and international securities of approximately 82% and 18%, respectively, for 2020 and 74% and 26%, respectively, for 2019.

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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, 2020</u>				
Cash equivalents	\$ 11	\$ —	\$ —	\$ 11
Debt securities:				
United States government obligations	3	—	—	3
Corporate obligations	—	7	—	7
Municipal obligations	—	65	—	65
Agency, asset and mortgage-backed obligations	—	3	—	3
Equity securities:				
Investment funds (1)	189	—	—	189
Total	<u>\$ 203</u>	<u>\$ 75</u>	<u>\$ —</u>	<u>\$ 278</u>
<u>As of December 31, 2019</u>				
Cash equivalents	\$ 6	\$ —	\$ —	\$ 6
Debt securities:				
United States government obligations	6	—	—	6
Corporate obligations	—	12	—	12
Municipal obligations	—	55	—	55
Agency, asset and mortgage-backed obligations	—	10	—	10
Equity securities:				
United States companies	75	—	—	75
Investment funds (1)	108	—	—	108
Total	<u>\$ 195</u>	<u>\$ 77</u>	<u>\$ —</u>	<u>\$ 272</u>

- (1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 56% and 44%, respectively, for 2020 and 77% and 23%, respectively, for 2019. Additionally, these funds are invested in United States and international securities of approximately 56% and 44%, respectively, for 2020 and 41% and 59%, respectively, for 2019.

When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value. In the absence of a quoted market price or net asset value of an identical security, the fair value is determined using pricing models or net asset values based on observable market inputs and quoted market prices of securities with similar characteristics. When observable market data is not available, the fair value is determined using unobservable inputs, such as estimated future cash flows, purchase multiples paid in other comparable third-party transactions or other information.

The Respondent participates in the MEC sponsored defined contribution plan and contributed \$6.1 million and \$5.1 million

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for the years ended December 31, 2020 and 2019, 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):

	2020	2019
Beginning balance	\$ 15,290	\$ 33,290
Change in estimated costs	63	(9,045)
Retirements	(301)	(9,909)
Accretion	659	954
Ending balance	\$ 15,711	\$ 15,290

During 2019, the ARO was reduced by \$9.0 million based on an analysis of costs required to abandon offshore assets and the Respondent also abandoned a portion of its High Island Pipeline System and all of its West Cameron pipeline system.

(10) Fair Value Measurements

The carrying value of the Respondent's cash, certain cash equivalents and receivables 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).

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- 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.

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, 2020</u>					
Assets:					
Commodity derivatives	\$ —	\$ 16,654	\$ —	\$ (3,040)	\$ 13,614
Money market mutual funds ⁽²⁾	45,715	—	—	—	45,715
Investment funds	14,376	—	—	—	14,376
	<u>\$ 60,091</u>	<u>\$ 16,654</u>	<u>\$ —</u>	<u>\$ (3,040)</u>	<u>\$ 73,705</u>
Liabilities - commodity derivatives	\$ —	\$ (3,124)	\$ —	\$ 3,040	\$ (84)
<u>As of December 31, 2019</u>					
Assets:					
Commodity derivatives	\$ —	\$ 9,192	\$ —	\$ (4,582)	\$ 4,610
Money market mutual funds ⁽²⁾	73,436	—	—	—	73,436
Investment funds	11,596	—	—	—	11,596
	<u>\$ 85,032</u>	<u>\$ 9,192</u>	<u>\$ —</u>	<u>\$ (4,582)</u>	<u>\$ 89,642</u>
Liabilities - commodity derivatives	\$ —	\$ (6,087)	\$ —	\$ 4,582	\$ (1,505)

(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

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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 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.

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

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

	2020		2019	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$1,256,789	\$1,474,391	\$1,256,904	\$1,401,627

(11) Credit Risk

The Respondent has a concentration of customers in the electric and gas utility industries, principally in the upper Midwestern states. This concentration of customers may impact the Respondent's overall exposure to credit risk in that the customer base may be similarly affected by changes in economic, industry, weather or other conditions. The Respondent's ten largest customers accounted for 64% of its system-wide transportation and storage revenue in 2020.

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			
	2020		2019		2020		2019	
CenterPoint Energy Resources Corporation (1)	12	%	11	%	21	%	17	%
Xcel Energy, Inc.(2)	12		12		9		10	

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

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 \$6.8 million and \$5.4 million as of December 31, 2020 and 2019, respectively. Included in these amounts were balances owed of \$4.8 million and \$1.1 million as of December 31, 2020 and 2019, respectively, which were related to the Respondent's deferred delivery services.

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As a general policy, collateral is not required for receivables from creditworthy customers. Customers' financial condition and creditworthiness are regularly evaluated, and historical losses have been minimal. In order to provide protection against credit risk, and as permitted by the terms of the Respondent's tariff, the Respondent has, among other alternatives, required customers that lack creditworthiness as defined by the tariff to provide letters of credit, cash security deposits or to establish separate legally restricted escrow funds to be held until these customers' creditworthiness can be demonstrated. As of December 31, 2020 and 2019, the Respondent has reflected on the Balance Sheets escrow funds of \$2.1 million and \$2.2 million, respectively, in special deposits and \$10.2 million and \$13.5 million, respectively, in other special funds with offsetting amounts in other customer deposits.

(12) Commitments and Contingencies

Legal Matters

The Respondent is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. The Respondent does not believe that such normal and routine litigation will have a material impact on its financial results.

Purchase Obligations

The Respondent expects to incur significant future capital expenditures to meet increased customer growth and system reliability objectives. As of December 31, 2020, the Respondent had firm construction commitments of \$13.8 million, primarily related to branch line and compressor replacements. Capital expenditure needs are reviewed regularly by management and may change significantly as a result of such reviews. Estimates may change significantly at any time as a result of, among other factors, changes in rules and regulations, including environmental; changes in income tax laws; general business conditions; load projections; system reliability standards; the cost and efficiency of construction labor, equipment, and materials; and the cost and availability of capital. Additionally, the Respondent has commitments to two of its largest customers to meet minimum levels of incremental capacity requests through 2027 and 2034.

Easements

The Respondent has non-cancelable easements with minimum payment commitments as of December 31, 2020 of \$1.7 million, \$1.7 million, \$1.6 million, \$1.4 million and \$1.2 million for the years 2021 through 2025, respectively, and \$5.2 million for the total of the years thereafter.

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(13) Revenue from Contracts with Customers

The following table summarizes the Respondent's revenue from contracts with customers ("Customer Revenue") and revenue not considered Customer Revenue ("Other Revenue") (in thousands):

	Years Ended December 31,	
	2020	2019
Customer Revenue:		
Transportation service	\$ 850,708	\$ 745,215
Storage service	89,828	65,008
Gas, liquids and other sales	31,290	46,934
Total Customer Revenue	971,826	857,157
Other Revenue ⁽¹⁾	9,064	2,814
Total	\$ 980,890	\$ 859,971

- (1) Other Revenue consists of revenue recognized in accordance with Accounting Standards Codification 815, "Derivative and Hedging" and includes net payments to counterparties for the financial settlement of certain derivative contracts.

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, 2020 (in thousands):

Less than 12 months	\$ 770,352
More than 12 months	3,858,344
Total	\$ 4,628,696

(14) 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 \$74.9 million and \$61.2 million for the years ended December 31, 2020 and 2019, 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 \$7.9 million and \$8.8 million for the years ended December 31, 2020 and 2019, respectively. MEC also provided electricity and other services to the Respondent of \$0.7 million for each of the the years ended December 31, 2020 and 2019. The Respondent reimbursed MEC \$81.9 million and \$81.3 million for the years ended December 31, 2020 and 2019, 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

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items provided and were \$4.7 million and \$3.8 million for the years ended December 31, 2020 and 2019, respectively. Income tax transactions with BHE resulted in net payments of \$75.9 million and \$51.9 million for the years ended December 31, 2020 and 2019, respectively.

As of December 31, 2020 and 2019, the Respondent had net accounts payable to BHE and certain subsidiaries for intercompany transactions totaling \$1.6 million and \$1.2 million as of December 31, 2020 and 2019, respectively. The Respondent also had accounts receivable from affiliates of \$10.1 million and \$8.3 million as of December 31, 2020 and 2019, 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 \$1.8 million and \$1.9 million for the years ended December 31, 2020 and 2019, respectively, for these services.

The Respondent possesses demand promissory notes from BHE. The balance of the demand promissory notes as of December 31, 2020 and 2019 was \$185.0 million and \$240.0 million, respectively. The notes contain variable interest rates based on 30-day LIBOR plus a fixed spread per annum. Interest income of \$3.4 million and \$11.9 million was recorded for the years ended December 31, 2020 and 2019, respectively.

(15) Subsequent Events

In January, February and March 2021, BHE issued promissory notes to the Respondent totaling \$335.0 million and redeemed promissory notes from the Respondent totaling \$15.0 million.

On April 7, 2021, the Respondent redeemed all outstanding 2021 Notes at a price equal to 100% of the principal amount thereof, plus accrued but unpaid interest.

In April 2021, the Respondent issued \$550.0 million of its 3.40% Senior Bonds due 2051. The Respondent used the net proceeds to refund the short-term use of cash to redeem all its \$200.0 million 4.25% Senior Bonds due 2021 and for general corporate purposes, including to fund capital expenditures.

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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)	4,550,284,293		
4	Property Under Capital Leases	1,313,243		
5	Plant Purchased or Sold			
6	Completed Construction not Classified	973,587,311		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	5,525,184,847		
9	Leased to Others			
10	Held for Future Use	6,756,930		
11	Construction Work in Progress	111,958,576		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Total of lines 8 thru 12)	5,643,900,353		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,397,038,640		
15	Net Utility Plant (Total of lines 13 and 14)	4,246,861,713		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	1,262,495,404		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights			
20	Amortization of Underground Storage Land and Land Rights	9,221,120		
21	Amortization of Other Utility Plant	124,736,682		
22	TOTAL In Service (Total of lines 18 thru 21)	1,396,453,206		
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	567,717		
29	Amortization	17,717		
30	TOTAL Held for Future Use (Total of lines 28 and 29)	585,434		
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)	1,397,038,640		

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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		4,550,284,293			
4		1,313,243			
5					
6		973,587,311			
7					
8		5,525,184,847			
9					
10		6,756,930			
11		111,958,576			
12					
13		5,643,900,353			
14		1,397,038,640			
15		4,246,861,713			
16					
17					
18		1,262,495,404			
19					
20		9,221,120			
21		124,736,682			
22		1,396,453,206			
23					
24					
25					
26					
27					
28		567,717			
29		17,717			
30		585,434			
31					
32					
33		1,397,038,640			

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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	177,944,293	13,789,141
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	182,785,984	13,789,141
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		

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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	13,200,514			178,532,920
5	13,200,514			183,374,611
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	1,802,439			2,783,353
27	1,802,439			4,329,095
28				
29				
30				
31				
32				
33				

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	345 Compressor Equipment			
35	346 Gas Measuring and Regulating Equipment			
36	347 Other Equipment			
37	348 Asset Retirement Costs for Products Extraction Plant			
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)			
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and	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	3,107,465	1,231,165	
45	350.2 Rights-of-Way	2,362,237		
46	351 Structures and Improvements	43,622,372	(323,440)	
47	352 Wells	148,879,876	8,111,019	
48	352.1 Storage Leaseholds and Rights	20,532,180		
49	352.2 Reservoirs	16,459,179		
50	352.3 Non-recoverable Natural Gas	32,972,796		
51	353 Lines	87,323,977	6,083,147	
52	354 Compressor Station Equipment	122,154,894	13,349,025	
53	355 Other Equipment	20,109,853	297,097	
54	356 Purification Equipment	76,650,129	(430,104)	
55	357 Other Equipment	5,831,726	1,311,395	
56	358 Asset Retirement Costs for Underground Storage Plant			
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	580,006,684	29,629,304	
58	Other Storage Plant			
59	360 Land and Land Rights	639,698		
60	361 Structures and Improvements	25,899,578	1,959,761	
61	362 Gas Holders	20,121,837		
62	363 Purification Equipment	15,861,261	(183,395)	
63	363.1 Liquefaction Equipment	19,578,221	23,928	
64	363.2 Vaporizing Equipment	13,180,240	24,985	
65	363.3 Compressor Equipment	34,297,599	1,920,302	
66	363.4 Measuring and Regulating Equipment	2,932,937	168,927	
67	363.5 Other Equipment		31,945	
68	363.6 Asset Retirement Costs for Other Storage Plant			
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	132,511,371	3,946,453	
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	5,769,360		
74	364.4 LNG Transportation Equipment	1,619,443		
75	364.5 Measuring and Regulating Equipment	941,358	(15,427)	
76	364.6 Compressor Station Equipment		36,960	
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	8,330,161	21,533	

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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	1,802,439			4,329,095	
40					
41	1,802,439			4,329,095	
42					
43					
44				4,338,630	
45				2,362,237	
46	411,597			42,887,335	
47	289,942			156,700,953	
48				20,532,180	
49				16,459,179	
50				32,972,796	
51	1,143,586			92,263,538	
52	281,767		389,097	135,611,249	
53	(88,229)			20,495,179	
54	(257,855)		(384,903)	76,092,977	
55	475,540			6,667,581	
56					
57	2,256,348		4,194	607,383,834	
58					
59				639,698	
60	(736,009)		80,502	28,675,850	
61				20,121,837	
62				15,677,866	
63	28,773			19,573,376	
64	3,598		9,473	13,211,100	
65	121,593		(43,914)	36,052,394	
66	14,459			3,087,405	
67				31,945	
68					
69	(567,586)		46,061	137,071,471	
70					
71					
72					
73				5,769,360	
74				1,619,443	
75	71,240			854,691	
76				36,960	
77					
78					
79					
80	71,240			8,280,454	

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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,	720,848,216	33,597,290
82	TRANSMISSION PLANT		
83	365.1 Land and Land Rights	3,529,737	770,663
84	365.2 Rights-of-Way	86,638,993	4,414,035
85	366 Structures and Improvements	145,978,117	15,894,499
86	367 Mains	2,485,587,899	190,517,881
87	368 Compressor Station Equipment	1,046,742,980	97,931,936
88	369 Measuring and Regulating Station Equipment	361,252,643	33,336,361
89	370 Communication Equipment	1,536,341	1,715,657
90	371 Other Equipment	2,064,816	943,605
91	372 Asset Retirement Costs for Transmission Plant	4,121,102	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	4,137,452,628	345,524,637
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	25,732,150	3,576,046
113	391 Office Furniture and Equipment	26,467,712	1,913,075
114	392 Transportation Equipment	27,128,431	2,420,010
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	30,203,733	2,305,165
117	395 Laboratory Equipment	485,262	
118	396 Power Operated Equipment	12,204,455	1,799,567
119	397 Communication Equipment	3,867,595	182,693
120	398 Miscellaneous Equipment	504,738	367,188
121	Subtotal (Enter Total of lines 111 thru 120)	128,542,950	12,563,744
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)	128,542,950	12,563,744
125	TOTAL (Accounts 101 and 106)	5,175,761,312	405,474,812
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)	5,175,761,312	405,474,812

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

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	1,760,002		50,255	752,735,759
82				
83				4,300,400
84	9			91,053,019
85	89,146		(80,502)	161,702,968
86	16,693,452		18	2,659,412,346
87	14,975,833		30,229	1,129,729,312
88	6,009,908			388,579,096
89	19,000			3,232,998
90	625			3,007,796
91	(7,071,300)			11,192,402
92	30,716,673		(50,255)	4,452,210,337
93				
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110				
111				1,948,874
112	172,550			29,135,646
113	1,362,269			27,018,518
114	2,734,071			26,814,370
115				
116	3,099,931			29,408,967
117	93,584			391,678
118	1,106,786			12,897,236
119	1,308,709			2,741,579
120	6,991			864,935
121	9,884,891			131,221,803
122				
123				
124	9,884,891			131,221,803
125	57,364,519			5,523,871,605
126				
127				
128				
129	57,364,519			5,523,871,605

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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)
1				
2				
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44				
45	Total			

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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Itaska, Minnesota Essar Steel Branch Line	06/27/2018		6,653,749
2	and Measuring Station			
3				
4				
5				
6				
7				
8				
9				
10	Respondent also has property held for			103,181
11	future use less than \$1,000,000			
12				
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44				
45	Total			6,756,930

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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Ogden Horizontal Compression Replac	5,782,373	25,439,406
2	NL21 Hinckley Compressor Station	635,131	22,896,904
3	PRELIM Beatrice New Compression U29	7,051,441	22,187,983
4	Farmington Horsepower Replacement	47,568,046	22,082,695
5	M795B Claude to Pampa ILI Mods - PR	9,803	10,007,914
6	NL21 Pierz Compressor Station Modif	48,132	9,981,890
7	M600B-24"-X-I-Mods21 Clifton-Beatri	29,018	9,426,537
8	M810B Brownfield to Plainview ILI M	5,753	8,749,565
9	NL21 Carlton Interconnect Loop - MN	29,307	5,859,579
10	NL21 Willmar D-line Extension	502,023	5,459,788
11	M580C-0.8- Palmyra-to-Oakland C-Lin	13,210	4,335,730
12	M531B-24"-I-Mods21 Janesville Ext -	15,584	4,090,829
13	M521D-30"-I-Mods21 MP 21-30 Ogden-W	17,108	4,000,383
14	Clifton Controls Upgrade 1, 2, 3 an	292,317	3,857,024
15	M521D-30"-X-I-Mods21 MP 0-21 Ogden-	23,743	3,738,328
16	Carlton Controls Upgrade Phase 1-PR	528,925	3,136,346
17	Harrisburg Pooling Point South - M5	43,109	2,987,703
18	WIB18101-6"-I-Mods21 Viola-MCA - PR	4,847	2,760,669
19	M581C-60.42-Palmyra-to-Hooper - PRE	22,633	2,741,911
20	IAB51401-10.79-Guttenburg BL - PREL	44,956	2,695,383
21	NL21 Farmington Backpressure Regula	2,338	2,664,200
22	Lake City J-line C-line Take-off	93,199	2,410,339
23	Negaunee Office and Warehouse Const	527,547	2,333,360
24	Wrenshall Fire Water Loop Piping Re	1,195	2,168,107
25	Ogden B-line North Optimization B t	133,498	2,152,115
26	Redfield Controls Upgrade Treater	252,178	2,076,417
27	IAB77301-12"-I-Mods MP 0-8 Terra Ch	48,495	2,030,207
28	PRELIM 2021 Sioux City to Paullina	634,650	2,024,740
29	Ventura CS Mods - M520A Abandonment	14,484	1,876,776
30	NL21 Hugo Bi-directional Modificati	8,878	1,869,402
31	LeSueur Replacement Phase 1	32,650	1,679,225
32	MNB91001-6"-H-Mods21 MP 0-5.8 Minor	17,347	1,672,539
33	Garner Replace Cold Box - PRELIM	13,710	1,648,303
34	PRELIM SSC-SF - M561A Abandonment -	1,212,162	1,560,126
35	Replace Plains, KS System - PRELIM	2,676,935	1,416,882
36	Ventura Units 12 and 13 Jacket Wate	4,727	1,401,364
37	Redfield Fire and Gas System Upgrad	1,011,771	1,398,713
38	NL21 Blaine MN #1A TBS Mods	19	1,385,225
39	NL21 Blaine MN #1 TBS Mods	18	1,328,430
40	NL21 St Michael MN #1A TBS Mods	9	1,306,865
41	MIB11601 Lake Linden BL MP17.1 - HD	86,044	1,219,830
42	Earlville Controls Upgrade	1,946,751	1,208,166
43	NL21 St Michael MN #1 TBS Mods	5	1,193,110
44	Clifton CS Security Upgrade	11,938	1,157,192

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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	MNB71201 New Market BL Odorizer - P	13,600	1,121,274
2	IAB49701 Gilbert BL Odorizer- PRELI	7,079	1,033,763
3	PRELIM Lake City J-line Receiver In	67,519	982,893
4	Marquette Pipeline Regulating Stati	349,593	708,394
5	Bushton to Clifton M630A Cathodic P	319,782	696,193
6	St. Paul 1Q TBS Mods	924,970	556,803
7	IAB77701 Gilmore City BL Replacemen	1,032,480	320,367
8	PRELIM Lake City 1st Branch Line Di	798,403	283,573
9	Gas Rewrite Phase 1	1,428,313	230,226
10	AM-M561A- Sioux City to Sioux Falls	5,795,680	127,653
11	Bushton to Clifton M640A Cathodic P	1,214,522	61,807
12	Ventura-NBPL IC Reg Building Contro	2,140,303	57,985
13	M570C Mainline Valve Removal Projec	1,639,254	0
14	Projects Under \$1,000,000	24,829,071	37,230,311
15			
16			
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45	Total	111,958,576	261,029,442

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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 is charged each month to the overhead work order to be allocated to both construction and software development projects. Omaha office rent is allocated based on ratio of Omaha labor hours capitalized to total Omaha office labor hours.

(c) 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 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 at or near zero.

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

(e) Engineering and operations 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 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 labor hours 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.

(d) Overheads are allocated using three different rates, As-Built, Construction and Development.

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Northern Natural Gas Company			
General Description of Construction Overhead Procedure			

(e) There is no differentiation in rates for different types of construction.

(f) Constructoin, As-Built, and Development overheads are allocated to each work order based on current month direct charges to the project excluding AFUDC.

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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 1,250,000	34.71	d 4.47
(4)	Preferred Stock	P		p
(5)	Common Equity	C 2,350,018	65.29	c 13.21
(6)	Total Capitalization			
(7)	Average Construction Work In Progress Balance	W 127,661,111		

2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ 1.55

3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ 8.62

4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds - 1.70
- Rate for Other Funds - 7.45

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Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.
2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.
3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of	28,429,396	41,211,532		6,699,253				76,340,181
2	Gas Delivered to Storage				63,587,125				63,587,125
3	Gas Withdrawn from				56,402,947				56,402,947
4	Other Debits and Credits				6,637,420				6,637,420
5	Balance at End of Year	28,429,396	41,211,532		20,520,851				90,161,779
6	Dth	37,219,100	14,000,000		8,788,356				60,007,456
7	Amount Per Dth	0.7638	2.9437		2.3350				1.5025

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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		57,889,601	882,746,521
4				
5	Total Account 136		57,889,601	882,746,521
6				
7				
8				
9				
10	Account 145 - Notes Receivable - Associated Companies			
11	Promissory notes issued by Berkshire Hathaway Energy Company payable on demand		240,000,000	260,000,000
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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	907,136,122		33,500,000	250,221	
4					
5	907,136,122		33,500,000		
6					
7					
8					
9					
10					
11	315,000,000		185,000,000	3,426,109	
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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	1,218,267
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	4,844,433
6	TOTAL	6,062,700

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Other Regulatory Assets (Account 182.3)							
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Deferred regulatory commission expense	2,193,014	2,279,471	928	1,476,999		2,995,486
2							
3	Asset retirement obligation	14,025,183	1,670,594	Various	801,927		14,893,850
4							
5	Deferred FERC annual charge	1,288,640	1,580,927	928	1,683,872		1,185,695
6							
7	Deferred income taxes for AFUDC equity	20,405,312	2,608,935	421	440,035		22,574,212
8							
9	Smartpigging/hydrostatic testing	26,343,844		833,863	7,057,286		19,286,558
10							
11	Realized deferred unamortized loss on derivative contracts	32,058,790		803	11,503,170		20,555,620
12							
13	Defined benefit pension plan	15,013,249	15,342,762	228.3	15,013,249		15,342,762
14							
15	Fuel, unaccounted for, and other trackers	207,612	46,538,978	813,855	44,080,502		2,666,088
16							
17	Encroachment revaluation	1,073,941	1,130,168	254	2,204,109		
18							
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40	Total	112,609,585	71,151,835		84,261,149	0	99,500,271

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Miscellaneous Deferred Debits (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance at End of Year (f)
1	Advance payments	855,459	112,161	165	190,878	776,742
2						
3	Unbilled contribution in aid of					
4	construction	293,148	32,114	174	71,276	253,986
5	Minor items less than \$250,000	383,916			356,538	27,378
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39	Miscellaneous Work in Progress					
40	Total	1,532,523	144,275		618,692	1,058,106

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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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	44,476,225	36,466,723	43,506,434
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	44,476,225	36,466,723	43,506,434
6	Other (Specify) (footnote details)	105,282,175	548	808,169
7	TOTAL Account 190 (Total of lines 5 thru 6)	149,758,400	36,467,271	44,314,603
8	Classification of TOTAL			
9	Federal Income Tax	106,610,152	25,826,147	31,937,770
10	State Income Tax	43,148,248	10,641,124	12,376,833
11	Local Income Tax			

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Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3	26,953	131,643			283	4,180,184	55,800,810
4							
5	26,953	131,643				4,180,184	55,800,810
6			254	12,270,209	254	7,258,674	101,078,261
7	26,953	131,643		12,270,209		11,438,858	156,879,071
8							
9	8,158	89,669		8,993,394		8,392,367	112,202,259
10	18,795	41,974		3,276,815		3,046,491	44,676,812
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

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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	4.30% Senior Bonds Due 01/15/2049	06/17/2019	01/15/2049	200,000,000
6	Subtotal			1,050,000,000
7				
8	Account 224			
9	4.25% Senior Notes Due 06/01/2021	04/20/2011	06/01/2021	200,000,000
10	Subtotal			200,000,000
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40	TOTAL			1,250,000,000

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

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1					
2	5.800	8,700,000			
3	4.100	10,250,000			
4	4.300	19,350,000			
5	4.300	8,600,000			
6		46,900,000			
7					
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9	4.250	8,500,000			
10		8,500,000			
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40		55,400,000			

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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

- 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.
- Show premium amounts by enclosing the figures in parentheses.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- 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					
2	Account 181 Unamortized Debt Expense				
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	4.3% Senior Bonds due 01/15/2049	200,000,000	2,263,675	06/17/2019	01/15/2049
8	Total 181	1,250,000,000	12,180,887		
9					
10	Account 225 Unamortized Premium LT Debt				
11	4.30% Senior Bonds Due 2049	200,000,000	(7,516,000)	06/17/2019	01/15/2049
12	Total 225	200,000,000	(7,516,000)		
13					
14	Account 226 Unamortized Debt Discount				
15	4.25% Senior Notes Due 2021	200,000,000	44,000	04/20/2011	06/01/2021
16	5.80% Senior Bonds Due 2037	150,000,000	106,500	02/12/2007	02/15/2037
17	4.10% Senior Bonds Due 2042	250,000,000	435,000	08/27/2012	09/15/2042
18	4.30% Senior Bonds Due 2049	450,000,000	76,500	07/17/2018	01/15/2049
19	Total 226	1,050,000,000	662,000		
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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				
3	335,327		254,571	80,756
4	772,542		27,220	745,322
5	1,881,190		51,195	1,829,995
6	4,564,901		80,459	4,484,442
7	2,242,682		40,980	2,201,702
8	9,796,642		454,425	9,342,217
9				
10				
11	(7,439,243)	134,670		(7,304,573)
12	(7,439,243)	134,670		(7,304,573)
13				
14				
15	7,346		5,178	2,168
16	81,226		2,863	78,363
17	371,495		10,136	361,359
18	74,685		1,316	73,369
19	534,752		19,493	515,259
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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)	300,953,111
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contributions in aid of construction	59,071,366
6	Settled hedges	11,494,587
7	Other	9,127,234
8	TOTAL	79,693,187
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	128,431,624
11	Current federal income tax expense	65,264,019
12	Other	73,100,100
13	TOTAL	266,795,743
14	Income Recorded on Books Not Included in Return	
15	Equity AFUDC	7,080,686
16	LTIP mark to market gain	1,660,277
17	Other	1,640,043
18	TOTAL	10,381,006
19	Deductions on Return Not Charged Against Book Income	
20	Federal tax depreciation	170,106,023
21	Repairs deduction	79,026,803
22	Federal tax fixed asset gain/loss	45,883,696
23	State taxes	22,455,698
24	Gas loss	3,500,000
25	Other	4,019,891
26	TOTAL	324,992,111
27	Federal Tax Net Income	312,068,924
28	Show Computation of Tax:	
29	Federal taxable income	312,068,924
30	Federal statutory rate	21
31	Federal income tax	65,534,474
32	Prior Year Adjustments	(270,455)
33	Federal income tax accrual	65,264,019
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 2020		
4	Illinois 2019	5,700	
5	Iowa 2020		
6	Iowa 2019	16,392,771	
7	Iowa 2018	7,471,523	
8	Kansas 2020		
9	Kansas 2019	7,112,441	
10	Louisiana 2020		
11	Louisiana 2019	58	
12	Michigan 2020		
13	Michigan 2019	653,533	
14	Minnesota 2020		
15	Minnesota 2019	15,224,000	
16	Minnesota 2018	4,761	
17	Nebraska 2020		
18	Nebraska 2019	2,412,000	
19	New Mexico 2020		
20	New Mexico 2019	35,680	
21	North Dakota 2020		
22	North Dakota 2019	500	
23	Oklahoma 2020		
24	Oklahoma 2019	329,069	
25	South Dakota 2020		
26	South Dakota 2019	427,200	
27	Texas 2020		
28	Texas 2019	2,585,491	
29	Wisconsin 2020		
30	Wisconsin 2019	42	
31			
32	Subtotal Real and Personal Property Tax	52,654,769	
33			
34	Federal Income Tax		
35	Other		
36	FICA	237,202	
37	Federal Unemployment	883	
38			
39	Subtotal Federal Tax	238,085	

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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 (l) 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	5,900			5,900	
4	64	5,764			
5	19,259,040	10		19,259,030	
6	(201,899)	8,098,121		8,092,751	
7	4,706	7,476,229			
8	16,747,084	8,373,444		8,373,640	
9	(37,570)	7,081,088	6,217		
10	1,100			1,100	
11	(58)				
12	730,800	373,043		357,757	
13	(288,105)	365,428			
14	18,716,400	172		18,716,228	
15	(1,126,869)	14,097,131			
16	(4,761)				
17	3,300,600			3,300,600	
18	(24,230)	2,387,770			
19	76,795	38,399		38,396	
20	197	35,877			
21	582			582	
22	76	576			
23	729,120	357,181		371,939	
24	(38)	329,031			
25	457,680	7,500		450,180	
26	(11,508)	415,692			
27	2,859,760	350,172		2,509,588	
28	(252,558)	2,332,933			
29	1,444,873	1,444,873			
30	(32)	10			
31					
32	62,387,149	53,570,444	6,217	61,477,691	
33					
34	65,264,019	57,624,232	(8,850,314)		1,210,527
35					
36	2,975,210	2,834,168		378,244	
37	43,071	43,121		833	
38					
39	68,282,300	60,501,521	(8,850,314)	379,077	1,210,527

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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		5,900		
4		64		
5		19,259,040		
6		(201,899)		
7		4,706		
8		16,747,084		
9		(37,570)		
10		1,100		
11		(58)		
12		730,800		
13		(288,105)		
14		18,716,400		
15		(1,126,869)		
16		(4,761)		
17		3,300,600		
18		(24,230)		
19		76,795		
20		197		
21		582		
22		76		
23		729,120		
24		(38)		
25		457,680		
26		(11,508)		
27		2,859,760		
28		(252,558)		
29		1,444,873		
30		(32)		
31				
32		62,387,149		
33				
34		61,218,146		4,045,874
35				
36		6,079,997		
37		92,506		
38				
39		67,390,649		4,045,874

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

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

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

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36				(3,104,787)	
37				(49,435)	
38					
39				(3,154,222)	

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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	State Income Tax		
3			
4	Illinois		
5	Iowa		
6	Kansas		
7	Michigan		
8	Minnesota		
9	Nebraska		
10	New Mexico		
11	Oklahoma		
12	Texas		
13	Wisconsin		
14			
15	Other		
16			
17	Subtotal State Income Tax		
18			
19	State Unemployment Tax (SUTA)		
20			
21	Illinois		
22	Iowa		
23	Kansas		
24	Michigan	57	
25	Minnesota	437	
26	Nebraska	649	
27	New Mexico		
28	North Dakota	11	
29	Oklahoma		
30	South Dakota	84	
31	Texas		
32	Wisconsin		
33			
34	Subtotal State Unemployment Tax	1,238	
35			
36			
37			
38			
39			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2					
3					
4	87,755	80,235	13,967	(21,487)	
5	7,178,305	6,401,311	208,430	(985,424)	
6	2,124,866	1,137,000	(586,587)	(401,279)	
7	181,751	133,670	13,260	(61,341)	
8	4,787,848	5,606,368	237,486	581,034	
9	3,797,131	3,749,321	(418,002)	370,192	
10	95,459	75,692	(18,193)	(1,574)	
11	849,367	650,000	(251,864)	52,497	
12	180,747	162,126	136,501	(155,122)	
13	872,005	829,624	(4,182)	(38,199)	
14					
15					
16					
17	20,155,234	18,825,347	(669,184)	(660,703)	
18					
19					
20					
21					
22	4,565	4,415		150	
23					
24	619	676			
25	16,128	16,424		141	
26	17,106	17,402		353	
27					
28					
29	430	441			
30	555	555			
31	2,271	2,282		73	
32	529	529			
33					
34	42,203	42,724		717	
35					
36					
37					
38					
39					

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)
(continued)

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3				
4		79,862		7,893
5		6,586,127		592,178
6		1,874,707		250,159
7		173,024		8,727
8		4,454,947		332,901
9		3,570,586		226,545
10		90,147		5,312
11		802,103		47,264
12		129,724		10,058
13		810,427		61,578
14				
15				
16				
17		18,571,654		1,542,615
18				
19				
20				
21				
22	9,471			
23				
24	1,450			
25	35,234			
26	37,331			
27				
28				
29	946			
30	1,191			
31	4,896			
32	1,135			
33				
34	91,654			
35				
36				
37				
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)					
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					0.04
5					2.84
6					1.24
7					0.04
8					1.59
9					1.09
10					0.03
11					0.27
12				40,965	
13					0.30
14					
15					
16					
17				40,965	
18					
19					
20					
21					
22				(4,906)	
23					
24				(831)	
25				(19,106)	
26				(20,225)	
27					
28					
29				(516)	
30				(636)	
31				(2,625)	
32				(606)	
33					
34				(49,451)	
35					
36					
37					
38					
39					

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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	Sales/Use Tax				
3					
4	Illinois	6,632			
5	Iowa	310,880			
6	Kansas	156,733			
7	Louisiana				
8	Michigan	3,319			
9	Minnesota	118,336			
10	Nebraska	68,218			
11	New Mexico	22			
12	North Dakota				
13	Oklahoma	19,851			
14	South Dakota	12,058			
15	Texas	96,305			
16	Wisconsin	31,240			
17					
18	Subtotal Use Tax	823,594			
19					
20	Franchise Tax				
21	Nebraska				
22	Delaware				
23	Oklahoma				
24					
25	Subtotal Franchise Tax				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL		53,717,686			

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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	(1,422)	5,210				
5	221,544	433,563		98,861		
6	1,103,122	1,169,796		90,059		
7						
8	12,383	15,599		103		
9	514,728	523,720		109,344		
10	387,701	377,200		78,719		
11	2,481	2,361		142		
12						
13	63,439	79,033		4,257		
14	161,695	165,001		8,752		
15	169,635	221,874		44,066		
16	110,274	138,811		2,703		
17						
18	2,745,580	3,132,168		437,006		
19						
20						
21	30,000	30,000				
22						
23	20,100	20,100				
24						
25	50,100	50,100				
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
TOTAL		153,662,566	136,122,304	(9,513,281)	61,633,788	1,210,527

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

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21		30,000		
22				
23		20,100		
24				
25		50,100		
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
TOTAL	91,654	148,399,552		5,588,489

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	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				(1,422)	
5				221,544	
6				1,103,122	
7					
8				12,383	
9				514,728	
10				387,701	
11				2,481	
12					
13				63,439	
14				161,695	
15				169,635	
16				110,274	
17					
18				2,745,580	
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL				(417,128)	

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	Accrued vacation and other employee benefits	15,708,062		
2	Transportation and exchange gas payable	9,600,333		
3	Contract retainage	7,919,299		
4	Prepays	7,539,351		
5	FICA remittance deferrals	2,350,351		
6	Accrued Department of Transportation safety user fees	1,483,025		
7	Minor items	897,181		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Total	45,497,602		

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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	694,305,695	142,866,362	113,249,305
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	694,305,695	142,866,362	113,249,305
6	Other (Specify) (footnote details)		358,995	11,643,305
7	TOTAL Account 282 (Enter Total of lines 5 thr	694,305,695	143,225,357	124,892,610
8	Classification of TOTAL			
9	Federal Income Tax	517,044,199	106,976,166	98,698,180
10	State Income Tax	177,261,496	36,249,191	26,194,430
11	Local Income Tax			

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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	3,656,677	2,278,736					725,300,693
4							
5	3,656,677	2,278,736					725,300,693
6	3,200	105,294	254	11,748,599	254	362,195	
7	3,659,877	2,384,030		11,748,599		362,195	725,300,693
8							
9	2,680,301	1,776,579		11,745,831		164,270	537,807,468
10	979,576	607,451		2,768		197,925	187,493,225
11							

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	38,859,580	11,892,901	15,685,040
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	38,859,580	11,892,901	15,685,040
6	Other (Specify) (footnote details)		5,082	164,833
7	TOTAL Account 283 (Total of lines 5 thru 6)	38,859,580	11,897,983	15,849,873
8	Classification of TOTAL			
9	Federal Income Tax	28,372,881	8,718,177	11,613,027
10	State Income Tax	10,486,699	3,179,806	4,236,846
11	Local Income Tax			

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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			190	4,180,184			39,247,625
4							
5				4,180,184			39,247,625
6			254	164,833	254	5,082	
7				4,345,017		5,082	39,247,625
8							
9				3,233,009		2,304	28,708,736
10				1,112,008		2,778	10,538,889
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	3,048,493	131	3,055,481		2,229,302	2,222,314
2							
3	Employee benefits	31,749,701	128	31,749,701		34,936,852	34,936,852
4							
5	Fuel, unaccounted for, and other trackers	3,415,444	182.3	7,266,825		9,221,696	5,370,315
6							
7	Unrealized gain on financial hedge		Various	3,859,247		13,410,875	9,551,628
8							
9	Excess deferred income taxes	394,873,411	Various	15,990,920		223,637	379,106,128
10							
11	Carlton resolution credits	1,341,175	131	3,378,774		3,266,392	1,228,793
12							
13	Encroachment revaluation					1,720,388	1,720,388
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Total	434,428,224		65,300,948	0	65,009,142	434,136,418

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Monthly Quantity & Revenue Data by Rate Schedule

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

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
3	TF	28,357,587		31,141	8,011,699	8,042,840
4	TFX	88,794,579		98,397	34,835,113	34,933,510
5	GS-T				(396)	(396)
6	TI	5,849,124		5,980	(78,385)	(72,405)
7	LDS	5,613			31,997	31,997
8	SMS	2,524,733			1,323,555	1,323,555
9	Less: SMS units in other rate schedules	-5,613				
10	Less: LDS units in other rate schedules	-2,524,733				
11						
12						
13						
14						
15						
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Monthly Quantity & Revenue Data by Rate Schedule

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

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1										
2										
3	21,697,712		24,120	27,267,337	27,291,457	28,851,583		31,575	27,387,111	27,418,686
4	84,593,318		90,616	73,893,974	73,984,590	100,918,643		111,971	71,452,033	71,564,004
5										
6	2,704,917		3,197	450,875	454,072	3,154,523		3,432	726,477	729,909
7	11,393			66,746	66,746	24,544			123,504	123,504
8	2,799,730			1,392,291	1,392,291	3,094,369			1,400,471	1,400,471
9	-11,393					-24,544				
10	-2,799,730					-3,094,369				
11										
12										
13										
14										
15										
16										
17										
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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						
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52						
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56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	123,001,290		135,518	44,123,583	44,259,101
64	Storage (489.4)					
65	FDD-1	1,672,311			11,327,981	11,327,981
66	IDD-1	541,528			(125,481)	(125,481)
67	PDD-1	28,200			157,864	157,864
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	2,242,039			11,360,364	11,360,364
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)					
97	Rents (493-494)				1,664	1,664
98	Other Gas Revenues (495)				1,917,823	1,917,823
99	(Less) Provision for Rate Refunds				(7,010,539)	(7,010,539)
100	Total Additional Revenues				8,930,026	8,930,026
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	125,243,329		135,518	64,413,973	64,549,491

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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	108,995,947		117,933	103,071,223	103,189,156	132,924,749		146,978	101,089,596	101,236,574
64										
65	1,951,176			3,547,326	3,547,326	5,914,694			3,464,468	3,464,468
66	917,271			241,656	241,656	680,283			246,619	246,619
67	286,196			942,851	942,851	56,974			1,108,024	1,108,024
68										
69										
70										
71										
72										
73										
74										
75										
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78										
79										
80										
81										
82										
83										
84										
85										
86										
87										
88										
89										
90	3,154,643			4,731,833	4,731,833	6,651,951			4,819,111	4,819,111
91										
92										
93										
94										
95										
96	3,285			19,736	19,736					
97				1,064	1,064				3,094	3,094
98				49,086	49,086	2,184,750			9,432,215	9,432,215
99										
100	3,285			69,886	69,886	2,184,750			9,435,309	9,435,309
101	112,153,875		117,933	107,872,942	107,990,875	141,761,450		146,978	115,344,016	115,490,994

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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			1,704,719	1,939,203
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:			1,704,719	1,939,203
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			1,704,719	1,939,203

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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		240,155		240,155		39,699
3						
4			0			
5						
6						
7						
8						
9						
10	856,801,827	743,418,338	858,506,546	745,357,541	1,367,152,053	1,492,308,857
11						
12	91,051,244	65,008,002	91,051,244	65,008,002	99,486,256	95,733,890
13						
14						
15	60,340	53,663	60,340	53,663		
16	20,889	16,772	20,889	16,772		
17						
18	31,251,078	49,295,128	31,251,078	49,295,128		
19	979,185,378	858,032,058	980,890,097	859,971,261		
20						
21	979,185,378	858,032,058	980,890,097	859,971,261		

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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			2	27
2	SMS				
3	TF			374,635	446,704
4	TFX			1,267,480	1,411,341
5	TI			62,602	81,131
6	ILD				
7	Deduct SMS units in other rate schedule				
8	Deduct ILD units in other rate schedule				
9	Total			1,704,719	1,939,203
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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	938	16,261	940	16,288	2,412	21,720
2	15,308,918	11,455,580	15,308,918	11,455,580	29,420,469	32,830,073
3	202,048,323	172,962,591	202,422,958	173,409,295	300,366,631	343,710,719
4	631,291,284	549,921,267	632,558,764	551,332,608	1,016,853,248	1,086,105,342
5	6,357,611	8,908,387	6,420,213	8,989,518	49,929,762	62,471,076
6	1,794,753	154,252	1,794,753	154,252	158,804	45,879
7					(29,420,469)	(32,830,073)
8					(158,804)	(45,879)
9	856,801,827	743,418,338	858,506,546	745,357,541	1,367,152,053	1,492,308,857
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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					
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Revenues from Storing Gas of Others (Account 489.4)

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

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	81,277,891	53,516,282	81,277,891	53,516,282	72,395,112	68,978,130
2	3,864,941	3,086,514	3,864,941	3,086,514	11,187,239	14,296,933
3	5,908,412	8,405,206	5,908,412	8,405,206	15,903,905	12,458,826
4						
5						
6	91,051,244	65,008,002	91,051,244	65,008,002	99,486,256	95,733,889
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Other Gas Revenues (Account 495)					
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.					
Line No.	Description of Transaction (a)	Amount (in dollars) (b)			
1	Commissions on Sale or Distribution of Gas of Others				
2	Compensation for Minor or Incidental Services Provided for Others				
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale				
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments				
5	Miscellaneous Royalties				
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495				
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures				
8	Gains on Settlements of Imbalance Receivables and Payables				
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	1,924,966			
10	Revenues from Shipper Supplied Gas				
11	Other revenues (Specify):	29,326,112			
12					
13					
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39					
Total		31,251,078			

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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.	294,642,841	708,427,607	140,643,043	89,429,502
3	Account 489.4, Revenues from storing gas of others.	8,273,381	19,177,147		
4	Account 495, Other gas revenues.				
5					
6					
7					
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	Total	302,916,222	727,604,754	140,643,043	89,429,502

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering	0	0	
34	771 Operation Labor	0	0	
35	772 Gas Shrinkage	0	0	
36	773 Fuel	0	0	
37	774 Power	0	0	
38	775 Materials	0	0	
39	776 Operation Supplies and Expenses	0	0	
40	777 Gas Processed by Others	0	0	
41	778 Royalties on Products Extracted	0	0	
42	779 Marketing Expenses	0	0	
43	780 Products Purchased for Resale	0	0	
44	781 Variation in Products Inventory	0	0	
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0	
46	783 Rents	0	0	
47	TOTAL Operation (Total of lines 33 thru 46)	0	0	
48	Maintenance			
49	784 Maintenance Supervision and Engineering	0	0	
50	785 Maintenance of Structures and Improvements	0	0	
51	786 Maintenance of Extraction and Refining Equipment	0	0	
52	787 Maintenance of Pipe Lines	0	0	
53	788 Maintenance of Extracted Products Storage Equipment	0	0	
54	789 Maintenance of Compressor Equipment	0	0	
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0	

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Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
86	808.1 Gas Withdrawn from Storage-Debit	56,402,947	105,395,736		
87	(Less) 808.2 Gas Delivered to Storage-Credit	63,587,125	115,740,452		
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0		
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0		
90	Gas used in Utility Operation-Credit				
91	810 Gas Used for Compressor Station Fuel-Credit	29,546,569	46,483,161		
92	811 Gas Used for Products Extraction-Credit	0	0		
93	812 Gas Used for Other Utility Operations-Credit	6,705,381	11,184,912		
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	36,251,950	57,668,073		
95	813 Other Gas Supply Expenses	11,194,247	12,891,272		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	1,543,691	(6,174,112)		
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	1,543,691	(6,174,112)		
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES				
99	A. Underground Storage Expenses				
100	Operation				
101	814 Operation Supervision and Engineering	489,947	430,064		
102	815 Maps and Records	138,643	130,010		
103	816 Wells Expenses	4,310,823	4,721,304		
104	817 Lines Expense	659,271	764,651		
105	818 Compressor Station Expenses	1,196,550	1,038,675		
106	819 Compressor Station Fuel and Power	1,378,222	2,035,728		
107	820 Measuring and Regulating Station Expenses	444,810	490,822		
108	821 Purification Expenses	677,535	783,116		
109	822 Exploration and Development	0	0		
110	823 Gas Losses	(2,169,560)	0		
111	824 Other Expenses	2,008,791	2,604,776		
112	825 Storage Well Royalties	0	0		
113	826 Rents	1,158,983	1,150,725		
114	TOTAL Operation (Total of lines of 101 thru 113)	10,294,015	14,149,871		

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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	357,842	377,990		
117	831 Maintenance of Structures and Improvements	624,416	611,430		
118	832 Maintenance of Reservoirs and Wells	13,825,757	10,273,108		
119	833 Maintenance of Lines	1,954,113	1,766,145		
120	834 Maintenance of Compressor Station Equipment	1,650,425	1,472,801		
121	835 Maintenance of Measuring and Regulating Station Equipment	235,270	403,603		
122	836 Maintenance of Purification Equipment	864,728	867,778		
123	837 Maintenance of Other Equipment	1,733,815	1,249,528		
124	TOTAL Maintenance (Total of lines 116 thru 123)	21,246,366	17,022,383		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	31,540,381	31,172,254		
126	B. Other Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering	240,132	172,789		
129	841 Operation Labor and Expenses	2,851,630	5,774,128		
130	842 Rents	2,904	34,860		
131	842.1 Fuel	500,944	970,169		
132	842.2 Power	582,308	724,804		
133	842.3 Gas Losses	0	0		
134	TOTAL Operation (Total of lines 128 thru 133)	4,177,918	7,676,750		
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering	3,528	9,310		
137	843.2 Maintenance of Structures	302,691	279,745		
138	843.3 Maintenance of Gas Holders	97,398	102,249		
139	843.4 Maintenance of Purification Equipment	554,301	96,703		
140	843.5 Maintenance of Liquefaction Equipment	1,628,008	2,382,262		
141	843.6 Maintenance of Vaporizing Equipment	137,411	113,875		
142	843.7 Maintenance of Compressor Equipment	262,967	275,793		
143	843.8 Maintenance of Measuring and Regulating Equipment	65,555	55,206		
144	843.9 Maintenance of Other Equipment	274,042	165,859		
145	TOTAL Maintenance (Total of lines 136 thru 144)	3,325,901	3,481,002		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	7,503,819	11,157,752		

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulating Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	(less) 845.5 Wharfage Receipts-Credit	0	0	
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0	
163	846.1 Gas Losses	0	0	
164	846.2 Other Expenses	0	0	
165	TOTAL Operation (Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	39,044,200	42,330,006	

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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	3,141,379		3,083,622	
181	851 System Control and Load Dispatching	7,347,813		8,193,834	
182	852 Communication System Expenses	1,714,336		1,466,268	
183	853 Compressor Station Labor and Expenses	16,515,821		14,623,834	
184	854 Gas for Compressor Station Fuel	28,512,240		45,027,356	
185	855 Other Fuel and Power for Compressor Stations	3,479,407		3,092,830	
186	856 Mains Expenses	22,023,538		23,256,021	
187	857 Measuring and Regulating Station Expenses	6,967,511		6,970,487	
188	858 Transmission and Compression of Gas by Others	0		0	
189	859 Other Expenses	4,731,474		3,817,582	
190	860 Rents	799,555		326,138	
191	TOTAL Operation (Total of lines 180 thru 190)	95,233,074		109,857,976	
192	Maintenance				
193	861 Maintenance Supervision and Engineering	1,269,234		1,237,106	
194	862 Maintenance of Structures and Improvements	2,539,294		3,141,978	
195	863 Maintenance of Mains	72,242,897		55,727,658	
196	864 Maintenance of Compressor Station Equipment	30,237,534		32,812,070	
197	865 Maintenance of Measuring and Regulating Station Equipment	3,680,240		3,498,545	
198	866 Maintenance of Communication Equipment	242,922		218,262	
199	867 Maintenance of Other Equipment	2,379,492		8,680,659	
200	TOTAL Maintenance (Total of lines 193 thru 199)	112,591,613		105,316,278	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	207,824,687		215,174,254	
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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	0	1,106	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	1,106	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	0	1,722	
249	913 Advertising Expenses	2,046	679	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	2,046	2,401	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	34,625,650	33,394,759	
255	921 Office Supplies and Expenses	11,232,452	12,517,956	
256	(Less) 922 Administrative Expenses Transferred-Credit	1,224,155	1,244,036	
257	923 Outside Services Employed	19,723,223	22,312,342	
258	924 Property Insurance	548,308	546,361	
259	925 Injuries and Damages	1,134,197	903,482	
260	926 Employee Pensions and Benefits	14,004,846	12,949,535	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	3,160,871	1,915,336	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1 General Advertising Expenses	0	0	
265	930.2 Miscellaneous General Expenses	2,849,397	2,772,198	
266	931 Rents	580,802	696,804	
267	TOTAL Operation (Total of lines 254 thru 266)	86,635,591	86,764,737	
268	Maintenance			
269	932 Maintenance of General Plant	0	4,620	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	86,635,591	86,769,357	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	335,050,215	338,103,012	

Exchange and Imbalance Transactions	
1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than 100,000 Dth) may be grouped.	

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Gas Used in Utility Operations

1. Report below details of credits during the year to Accounts 810, 811, and 812.
2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)	Natural Gas Amount of Credit (in dollars) (d)	Natural Gas Amount of Credit (in dollars) (d)	Natural Gas Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854/819	16,163,101	29,546,569		
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	86,718	201,817		
7	LNG Compressor Station Fuel	842.1	248,975	500,944		
8	Line Operations	856	1,938,913	3,577,133		
9	Purification Underground Storage	821	58,957	108,236		
10	Other Underground Storage Operations	817/819	213,297	386,480		
11	Condensate	856	11,385	60,341		
12	URR Recognized	823	194,608			
13	Unaccounted for	813	1,191,337	1,870,431		
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25	Total		20,107,291	36,251,951		

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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	7,470,959
2	Revaluation of encroachments	1,612,933
3	Unaccounted for gas	1,870,431
4	Other	239,924
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25	Total	11,194,247

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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.	75,415		
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	2,733,554		
5	Other expenses - 13 items	40,428		
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25	Total	2,849,397		

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)					
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are					
Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas	38,797			
4	Products extraction plant				
5	Underground gas storage plant	8,090,334			254,531
6	Other storage plant	4,069,416			
7	Base load LNG terminaling and processing plant	359,569			
8	Transmission plant	103,847,966			
9	Distribution plant				
10	General plant	12,025,542			
11	Common plant-gas				
12	TOTAL	128,431,624	0		254,531

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	22,455,353		22,455,353	Intangible plant
2				Production plant, manufactured gas
3			38,797	Production and gathering plant, natural gas
4				Products extraction plant
5	29,528		8,374,393	Underground gas storage plant
6			4,069,416	Other storage plant
7			359,569	Base load LNG terminaling and processing plant
8	2,200,592		106,048,558	Transmission plant
9				Distribution plant
10			12,025,542	General plant
11				Common plant-gas
12	24,685,473		153,371,628	TOTAL

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)	0	0.25
3	Onshore (footnote details)		0.00
4	Underground Gas Storage Plant (footnote details)	601,255	1.25
5	Transmission Plant		
6	Offshore (footnote details)	32	4.65
7	Onshore (footnote details)	4,406,115	2.30
8	General Plant (footnote details)	129,935	0.00
9	ARO - Offshore (footnote details)	13,976	0.00
10	Base Load LNG Plant	6,710	2.95
11	Intangible (footnote details)	189,840	0.00
12	Other Gas Storage	137,093	2.95
13	Storage Plant Computer & Communication	13,081	10.00
14	Transmission Plant Computers	53,308	10.00
15	Base Load LNG Plant Transportation & Computers	1,633	10.00

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	426.1 - Donations under \$250,000	462,571
2		
3	426.3 - Penalties	13,923
4		
5	426.4 - Expenditures for Certain Civic, Political, and Related Activities unde	22,785
6		
7	426.5 - Other Deductions	19,648
8		
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11		
12	431 - Other Interest Expense - primarily interest on trackers	226,549
13	Interest on rate refund as part of RP19-1353 settlement	1,550,741
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Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Regulatory Commission Expenses (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Federal Energy Regulatory Commission RP19-59 and RP19-1353 Rate Cases				2,193,014
2	Federal Energy Regulatory Commission Order No. 472 2019 FERC Annual Charge	1,718,187			1,288,640
3	Federal Energy Regulatory Commission Order No. 472 2020 FERC Annual Charge	1,580,927			
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25	Total	3,299,114			3,481,654

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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				2,279,471	182.3	1,476,999	2,995,486
2					182.3	1,288,640	
3				1,580,927	182.3	395,232	1,185,695
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25				3,860,398		3,160,871	4,181,181

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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	872,685		
2	Pensions – other	5,353,537		
3	Post-retirement benefits other than pensions (PBOP)			
4	Post-employment benefit plans			
5	Other (Specify)			
6	Healthcare and other benefits	7,778,624		
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	Total	14,004,846		

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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	4,456,665			4,456,665
32	Transmission	25,423,357	609		25,423,966
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	33,841,553	1,099,335		34,940,888
38	TOTAL Operation (Total of lines 28 thru 37)	63,721,575	1,099,944		64,821,519
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminating and Processing	3,480,902			3,480,902
44	Transmission	20,242,934			20,242,934
45	Distribution				

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Distribution of Salaries and Wages (continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	23,723,836			23,723,836
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.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)	7,937,567			7,937,567
54	Transmission (Total of lines 32 and 44)	45,666,291	609		45,666,900
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)	33,841,553	1,099,335		34,940,888
60	Total Operation and Maintenance (Total of lines 50 thru 59)	87,445,411	1,099,944		88,545,355
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	87,445,411	1,099,944		88,545,355
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	15,968,485	4,581	4,267,379	20,240,445
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	15,968,485	4,581	4,267,379	20,240,445
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	1,196,695			1,196,695
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	1,196,695			1,196,695
75	Other Accounts (Specify) (footnote details)	181,135			181,135
76	TOTAL Other Accounts	181,135			181,135
77	TOTAL SALARIES AND WAGES	104,791,726	1,104,525	4,267,379	110,163,630

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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	K AND K INC	58,202,319
2	MICHELS	45,166,659
3	MANHATTAN PIPELINE LLC	30,261,270
4	GAS GATHERING SPECIALISTS INC	24,118,631
5	MINNESOTA LIMITED LLC	20,385,960
6	INTERCON CONSTRUCTION INC	19,785,469
7	TRES MANAGEMENT INC	18,458,832
8	CHARPS LLC	18,456,746
9	AVERY TECHNICAL RESOURCES INC	17,527,039
10	VEC INC	15,260,233
11	RANGER PLANT CONSTRUCTIONAL CO INC	15,034,898
12	CROSSFIRE LLC	15,014,514
13	PL ENERSERV LLC	12,611,554
14	ALL AMERICAN INSPECTION LLC	9,396,348
15	ROSEN USA INC	9,211,394
16	YOH	8,950,347
17	XCEL NDT LLC	8,235,371
18	BENNETT CONSTRUCTION INC	8,004,479
19	SCG LLC	7,695,557
20	GLENN E SESSIONS AND SONS INC	6,466,263
21	STANTEC CONSULTING SERVICES INC	6,102,352
22	BUILDING TECH INC	5,118,415
23	T & C MFG AND OPERATING INC	4,291,411
24	BAYOU INSPECTION SPECIALISTS LLC	4,246,694
25	CAPSTONE IT INC	3,785,994
26	CR INSPECTION INC	3,649,905
27	D E RICE CONSTRUCTION COMPANY	3,591,465
28	JC TOLAND PAINTING LLC	3,578,304
29	GULF COAST DISMANTLING INC	3,556,505
30	JOMAX CONSTRUCTION CO INC	3,520,434
31	FRONTIER DEVELOPMENT INC	3,423,873
32	NORTHERN HORIZON PIPELINE	3,383,845
33	BRACE INTEGRATED SERVICES INC	3,362,776
34	EGAN FIELD AND NOWAK INC	3,265,627
35	COOPER MACHINERY SERVICES	3,055,799

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	MERJENT INC	2,737,586
2	SOVDE ENTERPRISES INC	2,696,064
3	SUNLAND CONSTRUCTION INC	2,672,130
4	BLACK LABEL PIPELINE INSPECTION LLC	2,661,457
5	WEST CONTINENT ENERGY SERVICES LLC	2,602,806
6	APPLE ELECTRICAL CONTRACTORS	2,586,274
7	FESCO LTD	2,571,702
8	FOUR STAR CONSTRUCTION INC	2,493,260
9	UPS MIDSTREAM SERVICES INC	2,418,554
10	COMMTECH GLOBAL SOLUTIONS	2,376,504
11	LAKE SUPERIOR CONSULTING LLC	2,244,573
12	BURNS AND MCDONNELL ENGINEERING COMPANY INC	2,111,951
13	LIBERTY CORE CONSULTANTS LLC	2,063,392
14	PROKARMA INC	1,941,659
15	BOCKMANN INC	1,937,833
16	RJ RYAN CONSTRUCTION INC	1,914,171
17	MIDWESTERN CONTRACTORS	1,851,785
18	HORIZON PIPELINE AND CONSTRUCTION LLC	1,772,763
19	QUALITY INTEGRATED SERVICES INC	1,713,105
20	PERCHERON LLC	1,661,782
21	GENERAL CORROSION CORPORATION	1,607,962
22	ALARM SYSTEMS INC	1,604,097
23	WELDFIT CORPORATION	1,560,261
24	BELKNAP ELECTRIC INC	1,425,006
25	OSI ENVIRONMENTAL INC	1,330,183
26	PERFORMANCE ENERGY SERVICES LLC	1,267,206
27	MECO LAND SERVICES	1,196,517
28	MORTON BUILDINGS INC	1,184,753
29	LAKE STATES TREE SERVICE INC	1,150,582
30	ENERGY ECONOMICS INC	1,138,887
31	EN ENGINEERING LLC	1,096,171
32	PIPELOGIC SERVICES LLC	1,076,870
33	POWERPLAN INC	1,043,196
34	SHERMCO INDUSTRIES INC	1,019,649
35	ER CON TECHNOLOGIES LLC	963,480

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	HOOD HTG AIR PLG ELECTRIC INC	932,674
2	CROSS COUNTRY CLEARING LLC	919,308
3	TRIPLE R PIPELINE AND ENVIRONMENTAL SERVICES	918,657
4	BIGHORN CONSTRUCTION AND RECLAMATION LLC	897,017
5	CENTURY FENCE COMPANY	888,690
6	PROSOURCE TECHNOLOGIES LLC	866,309
7	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	842,307
8	EXLINE INC	829,132
9	CSE SERVICES LLC	816,386
10	DEEP SOUTH LAND MULCHING AND CLEARING LLC	800,611
11	PERRY INSPECTION FIRM	780,299
12	SAMUEL ENGINEERING INC	726,836
13	AMERICAN INNOVATIONS LTD	676,600
14	RESERVE COMPRESSION CORP	666,145
15	SUBSURFACE SOLUTIONS	637,835
16	INTERSTATE TREE LANDSCAPING CO	634,844
17	SMITH PAINTING INC	622,729
18	MIDWEST ELECTRIC SERVICE INC	615,828
19	PATRIOT DEMOLITION SERVICES INC	609,123
20	ALLEN BLASTING AND COATING INC	608,954
21	TEAM INDUSTRIAL SERVICES INC	608,585
22	EAGLE SKY PATROL INC	604,661
23	TERRACON CONSULTANTS INC	604,350
24	THOMPSON PAINTING AND SANDBLASTING	600,676
25	STATE GROUP INDUSTRIAL USA LIMITED	593,109
26	SEFBO PIPELINE BRIDGE INC	553,121
27	TMI COATING INC	516,814
28	UNITED PIPING INC	504,413
29	DECKER ELECTRIC INC	497,475
30	SOLAR TURBINES INCORPORATED	492,878
31	PERGAM TECHNICAL SERVICES	443,134
32	KENTON BROWN	441,161
33	CORRPRO COMPANIES INCORPORATED	435,430
34	COASTAL CHEMICAL COMPANY LLC	434,263
35	ASITE LLC	433,925

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Charges for Outside Professional and Other Consultative Services (continued)				
Line No.	Description (a)	Amount (in dollars) (b)		
1	SULZER TURBO SERVICES	433,925		
2	ABSOLUTE SOLUTIONS INC	428,901		
3	OLSSON INC	421,849		
4	MERCURY CONTRACTORS INC	392,415		
5	MCDANIEL TECHNICAL SERVICES INC	376,805		
6	LAKEHEAD CONSTRUCTORS INC	370,469		
7	SCHAEFER COMPRESSION AND ALIGNMENT LLC	367,044		
8	WBC MECHANICAL INC	362,543		
9	DURR UNIVERSAL INC	357,072		
10	TEKSYSTEMS INC	348,843		
11	PSC INDUSTRIAL OUTSOURCING LP	348,751		
12	BAKER HUGHES ENERGY SERVICES LLC	347,963		
13	ACCENTURE INTERNATIONAL LIMITED	343,928		
14	WILLIAM M COBB AND ASSOCIATES	336,381		
15	YOKA INC	330,219		
16	HOLLOWAY TECHNICAL SERVICES	322,920		
17	CENTRAL REGION INSPECTION SERVICES INC	322,435		
18	TEXAS EASTERN TRANSMISSION CORPORATION	317,694		
19	ALLIED VALVE INC	317,400		
20	U S SITEWORK INC	313,694		
21	E3 ENVIRONMENTAL LLC	306,995		
22	HALL INDUSTRIAL SERVICES INC	299,623		
23	HARDINGER CONSTRUCTION	298,281		
24	CED	296,743		
25	CATHODIC PROTECTION MANAGEMENT INC	288,922		
26	BAD RIVER BAND OF LAKE SUPERIOR TRIBE OF CHIPPEWA INDIANS	286,837		
27	TK AND COMPANY INC	280,444		
28	WELLS TRUCKING INC	280,247		
29	TROY CONSTRUCTION LLC	280,039		
30	MINNESOTA POWER	280,000		
31	MCGRAW ROW CLEARING	273,591		
32	BLACK HILLS ENERGY	269,656		
33	UNIVERSAL FIELD SERVICES INC	266,877		
34	KUTAK ROCK	264,789		
35	FH COATINGS LLC	264,355		

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Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	PACE ANALYTICAL SERVICES LLC	263,830
2	VISIONET SYSTEMS INC	262,853
3	MARIOS CONTRACTOR CORP	261,109
4	TOP SHELF ELECTRIC LLC	259,063
5	LONGQUIST	258,499
6	OTHER	22,672,417
7	TOTAL	548,302,153
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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	2,508,035
3	Facility Costs	MEC	923	2,282,491
4	Other - goods and services under \$250,000	MEC	923	1,485,128
5	Electricity, construction and other services	MEC	Various	678,435
6	Software leases, maintenance contracts	MEC	165, 923	657,095
7	Human resource services	MEC	923	470,273
8	Executive management services	MEC	923	328,470
9	IT shared services	Berkshire Hathaway Energy Company ("BHEC")	107, 165, 923	2,484,928
10	Other - goods and services under \$250,000 contracts and other	BHEC	165, 426.1, 923	1,952,501
11	Finance and accounting services	BHEC	923	262,915
12	Other - goods and services under \$250,000	Various		702,120
13	Total			13,812,391
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Transportation and storage services	MEC	Various	74,265,098
22	Other - goods and services under \$250,000	MEC	Various	591,504
23	Financing services (demand promissory notes)	BHEC	419	3,426,109
24	Other - goods and services under \$250,000	BHEC	Various	1,510,050
25	Transportation and storage services	Midamerican Energy Services	489.2	4,989,623
26	Finance and accounting services	Kern River Gas Transmission Co. ("Kern River")	Various	949,537
27	Other - goods and services under \$250,000	Kern River	Various	898,919
28	Other - goods and services under \$250,000	BHE GT&S	Various	325,546
29	Labor and other - goods and services	United States Gypsum	489.2, 495, 806	305,377
30	Other - goods and services under \$250,000	BHE Pipeline Group	923	280,068
31	Financing services	Wells Fargo	489.2	279,240
32	Other - goods and services under \$250,000	Various		181,658
33	Total			88,002,729
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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	60,492,553	
3	Storage: Redfield, Iowa	7	16,760	73,576,290	
4	Total Underground Storage	13	30,810	134,068,843	
5					
6	Transmission: Transmission Compression				
7	Transmission: Carver, Minnesota	1	11,153	27,841,932	
8	Transmission: Spencer, South Dakota	1	1,100	4,885,705	
9	Transmission: Willow Lake, South Dakota	1	1,590	12,576,438	
10	Transmission: East Wakefield, Michigan	2	3,180	26,287,530	
11	Transmission: Albert Lea, Minnesota	1	15,000	21,898,225	
12	Transmission: Carlton, Minnesota	2	8,000	12,013,846	
13	Transmission: Alexandria, Minnesota	1	800	3,708,601	
14	Transmission: Farmington, Minnesota	7	20,200	43,412,016	
15	Transmission: North Branch, Minnesota	4	8,000	17,689,653	
16	Transmission: Pierz, Minnesota	1	800	5,751,795	
17	Transmission: Owatonna Minnesota	1	28,937	54,227,514	
18	Transmission: Faribault, Minnesota	3	44,936	78,143,090	
19	Transmission: Hugo, Minnesota	1	5,967	14,913,621	
20	Transmission: Chatfield, Minnesota	1	2,500	5,316,856	
21	Transmission: LaCrescent, Minnesota	1	1,250	5,061,717	
22	Transmission: Popple Creek, Minnesota	1	2,000	4,653,132	
23	Transmission: Elk River, Minnesota	1	1,100	6,389,118	
24	Tranmission: Belleville, Wisconsin	4	4,640	6,001,801	
25	Transmission: Spring Green, Wisconsin	2	1,900	5,081,293	

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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	217,208	790,459	3,408,942	120,504	8,325,840	10,233	5	05/31/2020
3	817,121	497,731	17,654,167	414,031	3,002,000	28,630	6	01/03/2020
4	1,034,329	1,288,190	21,063,109	534,535	11,327,840	38,863	11	
5								
6								
7	18,395	28,641	204,906	10,054	223,200	116	1	01/16/2020
8		33,909	252,838		334,800	405	1	01/16/2020
9	76,074	31,817	366,881	39,428	270,640	3,953	1	12/24/2020
10	114,861	41,445	252,633	60,405	378,640	5,041	1	02/13/2020
11	461,030	31,796	251,678	246,682	248,800	2,216	1	02/13/2020
12	163,412	36,924	939,486	87,107	265,400	4,187	2	02/19/2020
13	764	140,476	127,751	381	1,252,416	3,587	1	01/08/2020
14	469,361	296,228	1,740,522	259,034	2,359,760	17,469	5	10/03/2020
15	231,211	55,387	2,210,443	125,249	457,600	11,290	4	01/20/2020
16	2,709	62,018	116,679	1,440	602,000	2,018	1	12/24/2020
17	304,408	56,301	402,265	165,502	486,150	2,714	1	01/28/2020
18	947,905	79,058	500,623	509,448	632,400	4,467	3	02/13/2020
19	150,063	13,070	268,643	83,603	112,000	1,259	1	01/28/2020
20		41,710	108,842		503,322	392	1	01/16/2020
21		13,138	75,512		61,245			
22		89,624	154,545		1,015,000	715	1	01/08/2020
23		12,016	250,556		139,800	1	1	01/08/2020
24	262,233	18,648	328,709	147,272	163,832	11,416	3	04/29/2020
25			120,478		259,200	382	1	01/16/2020

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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	23,078,604	
2	Transmission: Hubbard, Iowa	1	8,000	13,530,104	
3	Transmission: Earlville, Iowa	1	15,000	17,071,044	
4	Transmission: Ventrura, Iowa	5	12,330	18,646,489	
5	Transmission: Waterloo, Iowa	8	16,250	32,154,278	
6	Transmission: Ogden, Iowa	10	30,400	35,420,810	
7	Transmission: Paullina, Iowa	5	4,400	10,113,692	
8	Transmission: Oakland, Iowa	6	30,500	34,744,878	
9	Transmission: Guthrie Center, Iowa	1	7,700	11,443,957	
10	Transmission: Lake Mills, Iowa	1	15,900	28,544,261	
11	Transmission: Palmyra, Nebraska	12	31,755	63,508,241	
12	Transmission: Beatrice, Nebraska	8	35,900	46,435,650	
13	Transmission: Fremont, Nebraska	1	4,700	16,106,319	
14	Transmission: Homer, Nebraska	4	9,480	34,277,670	
15	Transmission: Clifton, Kansas	5	24,200	21,498,630	
16	Transmission: Tescott, Kansas	2	20,252	23,152,912	
17	Transmission: Bushton, Kansas	10	42,900	89,918,903	
18	Transmission: Macksville, Kansas	5	33,900	31,008,942	
19	Transmission: Mullinville, Kansas	7	29,300	69,195,128	
20	Transmission: Sublette, Kansas				
21	Transmission: Beaver, Oklahoma	7	28,500	41,614,227	
22	Transmission: Plains, Texas	1	3,546	8,495,941	
23	Transmission: Sunray, Texas	7	14,000	23,879,224	
24	Transmission: Spraberry, Texas	6	7,702	22,569,348	
25	Transmission: Pampa, Texas	1	9,300	7,636,528	

Name of Respondent Northern Natural Gas Company				This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2020/Q4	
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	264,934	11,933	318,113	146,968	118,212	4,077	1	03/06/2020	
2		44,765	256,660		421,000		1	07/16/2020	
3	9,810	16,070	171,091	5,876	167,624	54	1	05/11/2020	
4	551,371	48,707	896,580	311,051	506,457	7,207	5	01/16/2020	
5	607,041	99,218	2,120,626	329,095	1,416,916	21,328	5	10/19/2020	
6	1,507,337	101,316	3,839,612	814,360	1,150,500	33,386	7	12/02/2020	
7	19,404	22,864	488,868	10,503	201,760	1,099	3	01/18/2020	
8	618,836	71,151	1,561,625	345,030	543,300	8,029	5	01/27/2020	
9	376,720	6,774	211,293	205,643	160,900	5	1	10/19/2020	
10	35,759	49,117	169,701	18,402	403,000	214	1	01/29/2020	
11	1,980,640	100,910	3,118,536	1,092,311	1,465,340	42,199	9	01/16/2020	
12	1,639,230	75,424	2,385,839	908,355	907,040	24,694	8	01/16/2020	
13	196,607	19,602	318,877	107,886	205,152	2,199	1	01/16/2020	
14	406,963	57,789	1,274,950	221,873	547,120	17,653	3	01/16/2020	
15	1,351,273	121,474	2,862,249	748,881	1,721,490	8,653	5	01/16/2020	
16	327,890	34,199	1,200,261	185,971	289,841	1,399	1	02/13/2020	
17	1,713,028	226,229	4,995,883	951,688	3,319,780	29,189	8	10/19/2020	
18	1,242,443	82,825	2,294,337	709,577	964,000	10,578	3	02/13/2020	
19	2,066,548	203,208	2,343,321	1,133,393	2,542,783	23,107	6	01/08/2020	
20									
21	1,476,143	80,908	8,159,752	807,473	4,084,800	25,937	5	03/08/2020	
22	1,171	8,040	245,455	703	109,371	21	1	04/22/2020	
23	830,856	74,233	2,310,531	455,999	1,439,400	34,331	6	01/01/2020	
24	514,959	69,310	3,389,065	282,053	1,197,100	32,064	3	12/26/2020	
25	1,333,833	28,406	7,243,141	723,919	541,329	7,199	1	02/09/2020	

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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	7,465,994
2	Transmission: Seminole, Texas	1	9,300	8,050,314
3	Transmission: Claude, Texas	1	9,300	7,179,130
4	Transmission: Brownfield, Texas	1	9,300	8,330,810
5	Transmission: Kermit, Texas	1	15,900	24,977,320
6	Transmission: Gaines County, Texas	2	18,089	34,445,666
7	Transmission: Bakersfield, Texas	1	11,152	24,902,369
8	Total Transmission Compression	160	688,909	1,195,251,266
9				
10	Other Storage Compression			
11	Other: Garner, IA LNG Plant	4	11,300	16,702,668
12	Other: Wrenshall, MN LNG Plant	6	8,230	20,199,569
13	Total Other Storage	10	19,530	36,902,237
14				
15	Offshore Compression			
16	Offshore: South Pelto 13	1		89,586
17	Total Offshore Compression	1		89,586
18	.			
19	.			
20	.			
21				
22				
23				
24				
25				

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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	988,395	19,961	410,468	536,143	301,600	6,277	1	01/21/2020
2	445,928	22,349	264,923	217,300	366,720	2,892	1	11/18/2020
3	1,228,087	46,015	416,287	667,687	525,600	7,120	1	11/01/2020
4	1,608,620	39,980	565,774	880,149	535,840	8,743	1	02/20/2020
5	3	26,233	580,851	2	274,900	518	1	12/13/2020
6	1,088,724	46,537	379,582	596,232	609,600	11,120	2	10/13/2020
7	876,353	40,791	278,380	477,928	620,400	8,690	1	10/15/2020
8	28,511,332	2,978,544	63,746,621	15,628,056	37,425,080	451,610	128	
9								
10								
11	58,916	1,271,437	2,684,846	30,512	11,746,000			10/25/2020
12	442,028	582,308	2,565,362	218,463	5,610,000			01/10/2020
13	500,944	1,853,745	5,250,208	248,975	17,356,000			
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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	(372,752)	3,165,849	2,793,097
3	February	(3,205,020)	3,205,020	
4	March	(1,460,035)	3,566,571	2,106,536
5	April	(5,065,040)	10,023,197	4,958,157
6	May	(3,254,535)	8,492,288	5,237,753
7	June	(7,181,101)	12,887,070	5,705,969
8	July	(7,382,273)	12,710,557	5,328,284
9	August	(1,311,685)	12,866,610	11,554,925
10	September	343,436	14,301,257	14,644,693
11	October	2,821,196	9,695,938	12,517,134
12	November	3,857,020	8,940,744	12,797,764
13	December	1,147,788	3,044,659	4,192,447
14	TOTAL (Total of lines 2 thru 13)	(21,063,001)	102,899,760	81,836,759
15	Gas Withdrawn from Storage			
16	January	(213,122)	16,834,812	16,621,690
17	February	(2,254,387)	15,099,632	12,845,245
18	March	(1,701,172)	9,533,205	7,832,033
19	April	(4,341,352)	7,302,707	2,961,355
20	May	(2,966,198)	3,676,890	710,692
21	June	(7,938,982)	8,768,716	829,734
22	July	(5,659,616)	7,549,593	1,889,977
23	August	(1,175,387)	2,680,949	1,505,562
24	September	(1,537,000)	2,242,039	705,039
25	October	1,613,589	3,154,643	4,768,232
26	November	(2,226,176)	6,651,951	4,425,775
27	December	2,070,716	16,795,473	18,866,189
28	TOTAL (Total of lines 16 thru 27)	(26,329,087)	100,290,610	73,961,523

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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	71,836,788
2	Cushion Gas (Including Native Gas)	131,314,674
3	Total Gas in Reservoir (Total of line 1 and 2)	203,151,462
4	Certificated Storage Capacity	224,050,000
5	Number of Injection - Withdrawal Wells	245
6	Number of Observation Wells	123
7	Maximum Days' Withdrawal from Storage	1,313,100
8	Date of Maximum Days' Withdrawal	12/14/2020
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

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Transmission Lines

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

Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Op by resp: Illinois		21.50
2	Op by resp: Iowa		4,267.60
3	Op by resp: Kansas	*	1,633.30
4	Op by resp: Michigan		268.40
5	Op by resp: Minnesota		3,384.20
6	Op by resp: Nebraska	*	1,507.90
7	Op by resp: New Mexico		76.20
8	Op by resp: Oklahoma		232.50
9	Op by resp: South Dakota	*	793.50
10	Op by resp: Texas	*	943.60
11	Op by resp: Wisconsin		1,341.00
12			
13	Total		14,469.70
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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: February 11, 2021			
2	Volumes of Gas Transported			
3	No-Notice Transportation		41,951	41,951
4	Other Firm Transportation	135,750	5,093,362	5,229,112
5	Interruptible Transportation	2,529	191,349	193,878
6	Other (Describe) (footnote details)			
7	TOTAL	138,279	5,326,662	5,464,941
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		760,386	760,386
11	Interruptible Storage		34,069	34,069
12	Other (Describe) (footnote details)			
13	TOTAL		794,455	794,455
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations		964,900	964,900
16	Reduction in Line Pack		(122,600)	(122,600)
17	Other (Describe) (footnote details)			
18	TOTAL		842,300	842,300
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: February 6-8, 2021			
21	Volumes of Gas Transported			
22	No-Notice Transportation		213,641	213,641
23	Other Firm Transportation	454,190	14,981,686	15,435,876
24	Interruptible Transportation	(45,189)	499,419	454,230
25	Other (Describe) (footnote details)			
26	TOTAL	409,001	15,694,746	16,103,747
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		1,936,175	1,936,175
30	Interruptible Storage		(45,072)	(45,072)
31	Other (Describe) (footnote details)			
32	TOTAL		1,891,103	1,891,103
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		1,384,300	1,384,300
35	Reduction in Line Pack		125,700	125,700
36	Other (Describe) (footnote details)			
37	TOTAL		1,510,000	1,510,000

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Auxiliary Peaking Facilities

- Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.
- For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.
- For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1	Garner, IA	LNG	300,000	68,297,096	Yes
2	Wrenshall, MN	LNG	300,000	70,577,514	Yes
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4					
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Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
- Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		12,394,879	8,027,369
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	1,367,152,053	364,921,986
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307	102,899,760	21,681,341
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328	1,529,474	611,083
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		73,961,523	28,060,196
13	Gas Received from Shippers as Compressor Station Fuel		19,191,943	3,879,123
14	Gas Received from Shippers as Lost and Unaccounted for		239,540	430,692
15	Other Receipts (Specify) (footnote details)		31,697	
16	Total Receipts (Total of lines 3 thru 15)		1,577,400,869	427,611,790
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)			
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,367,152,053	364,921,986
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307	100,290,610	26,602,067
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328	1,878,038	681,746
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		81,836,759	29,507,345
28	Gas Used for Compressor Station Fuel	509	16,163,101	3,569,713
29	Other Deliveries and Gas Used for Other Operations		8,888,971	3,006,419
30	Total Deliveries (Total of lines 18 thru 29)		1,576,209,532	428,289,276
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,191,337	(677,486)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,577,400,869	427,611,790

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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	314,495	285,152	520,963	1,120,610
5	Distribution				
6	Storage	6,638		150,370	157,008
7	Total Shipper Supplied Gas	321,133	285,152	671,333	1,277,618
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	278,760	252,831	461,852	993,443
12	Distribution				
13	Storage	2,910		56,731	59,641
14	Total gas used in compressors	281,670	252,831	518,583	1,053,084
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	35,881	32,543	59,447	127,871
19	Distribution				
20	Storage	425		8,291	8,716
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	36,306	32,543	67,738	136,587
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	18,705	16,965	30,991	66,661
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	18,705	16,965	30,991	66,661

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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	529,353	480,116	877,036	1,886,505					805	805
5										
6	12,969		252,795	265,764					805	805
7	542,322	480,116	1,129,831	2,152,269						
8										
9										
10										
11	469,042	425,414	777,111	1,671,567					854	810
12										
13	4,897		95,455	100,352					819	810
14	473,939	425,414	872,566	1,771,919						
15										
16										
17										
18	60,373	54,757	100,026	215,156					See footnote	812
19										
20	716		13,950	14,666					See footnote	812
21										
22	61,089	54,757	113,976	229,822						
23										
24										
25										
26	30,977	28,095	51,323	110,395					813	812
27										
28										
29										
30	30,977	28,095	51,323	110,395						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	(18,851)	(17,187)	(31,327)	(67,365)
35	Distribution				
36	Storage	3,303		85,348	88,651
37	Total Net Excess Or (Deficiency)	(15,548)	(17,187)	54,021	21,286
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	(15,548)	(17,187)	54,021	21,286
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	(15,548)	(17,187)	54,021	21,286
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Gas to be recovered from shippers				
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter	364,921,986			
67	Backhaul Volume in Dths for the Quarter				
68	TOTAL (Lines 66 and 67)	364,921,986			

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	(31,039)	(28,150)	(51,424)	(110,613)						
35										
36	7,356		143,390	150,746						
37	(23,683)	(28,150)	91,966	40,133						
38										
39										
40										
41										
42	(23,683)	(28,150)	91,966	40,133					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	(23,683)	(28,150)	91,966	40,133						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	430,561	313,569	597,403	1,341,533
5	Distribution				
6	Storage	5,248		102,382	107,630
7	Total Shipper Supplied Gas	435,809	313,569	699,785	1,449,163
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	425,237	309,685	590,217	1,325,139
12	Distribution				
13	Storage	3,093		60,345	63,438
14	Total gas used in compressors	428,330	309,685	650,562	1,388,577
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	58,927	42,914	81,789	183,630
19	Distribution				
20	Storage	568		11,075	11,643
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	59,495	42,914	92,864	195,273
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(82,812)	(60,309)	(114,941)	(258,062)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(82,812)	(60,309)	(114,941)	(258,062)

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/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	1,020,003	742,832	1,415,736	3,178,571					805	805
5										
6	12,276		239,484	251,760					805	805
7	1,032,279	742,832	1,655,220	3,430,331						
8										
9										
10										
11	1,008,195	734,233	1,399,346	3,141,774					854	810
12										
13	7,334		143,071	150,405					819	810
14	1,015,529	734,233	1,542,417	3,292,179						
15										
16										
17										
18	139,710	101,745	193,913	435,368					See footnote	812
19										
20	1,346		26,259	27,605					See footnote	812
21										
22	141,056	101,745	220,172	462,973						
23										
24										
25										
26	(196,340)	(142,987)	(272,514)	(611,841)					812	813
27										
28										
29										
30	(196,340)	(142,987)	(272,514)	(611,841)						

Name of Respondent Northern Natural Gas Company		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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	29,209	21,279	40,338	90,826
35	Distribution				
36	Storage	1,587		30,962	32,549
37	Total Net Excess Or (Deficiency)	30,796	21,279	71,300	123,375
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	30,796	21,279	71,300	123,375
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	30,796	21,279	71,300	123,375
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/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 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	68,438	49,841	94,991	213,270						
35										
36	3,596		70,154	73,750						
37	72,034	49,841	165,145	287,020						
38										
39										
40										
41										
42	72,034	49,841	165,145	287,020					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	72,034	49,841	165,145	287,020						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Shipper Supplied Gas for the Current Quarter

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	574,714	348,240	657,433	1,580,387
5	Distribution				
6	Storage	194		2,453	2,647
7	Total Shipper Supplied Gas	574,908	348,240	659,886	1,583,034
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	383,812	232,588	438,899	1,055,299
12	Distribution				
13	Storage	5,332		67,420	72,752
14	Total gas used in compressors	389,144	232,588	506,319	1,128,051
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	68,892	41,748	78,780	189,420
19	Distribution				
20	Storage	1,217		15,389	16,606
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	70,109	41,748	94,169	206,026
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	(176,789)	(107,133)	(202,163)	(486,085)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For	(176,789)	(107,133)	(202,163)	(486,085)

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	1,333,990	808,390	1,525,451	3,667,831					805	805
5										
6	460		5,816	6,276					805	805
7	1,334,450	808,390	1,531,267	3,674,107						
8										
9										
10										
11	890,751	539,790	1,018,597	2,449,138					854	810
12										
13	12,375		156,468	168,843					819	810
14	903,126	539,790	1,175,065	2,617,981						
15										
16										
17										
18	159,885	96,889	182,832	439,606					See footnote	812
19										
20	2,825		35,714	38,539					See footnote	812
21										
22	162,710	96,889	218,546	478,145						
23										
24										
25										
26	(410,292)	(248,634)	(469,179)	(1,128,105)					812	813
27										
28										
29										
30	(410,292)	(248,634)	(469,179)	(1,128,105)						

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2020/Q4
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	298,799	181,037	341,917	821,753
35	Distribution				
36	Storage	(6,355)		(80,356)	(86,711)
37	Total Net Excess Or (Deficiency)	292,444	181,037	261,561	735,042
	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	292,444	181,037	261,561	735,042
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	292,444	181,037	261,561	735,042
	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Name of Respondent Northern Natural Gas Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2020/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	693,646	420,345	793,201	1,907,192						
35										
36	(14,740)		(186,366)	(201,106)						
37	678,906	420,345	606,835	1,706,086						
38										
39										
40										
41										
42	678,906	420,345	606,835	1,706,086					805	182.3
43										
44										
45										
46										
47										
48										
49										
50										
51	678,906	420,345	606,835	1,706,086						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The purpose of the stock book closing was for the annual maintenance of such stock book.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/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	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

The \$2,276,430 pertains to natural gas commodity swaps.

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

The \$4,450,547 pertains to natural gas commodity swaps.

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

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

	2020	2019
Regulatory assets	\$ 10,658,371	\$ 10,098,991
Debt discount and expense	339,248	419,811
Total	\$ 10,997,619	\$ 10,518,802

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

	2020	2019
Gas balancing activities	\$ (6,846,699)	\$ 39,516,657
Price risk management activities	-	958,174
Prepayments and other assets	(735,423)	(1,823,761)
Gain on the sale of assets	-	87,571
Total	\$ (7,582,122)	\$ 38,738,641

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

	2020	2019
Increase (decrease) in payables	\$ (69,890,010)	\$ 41,504,782
CIACs	80,522,517	15,908,968
Total	\$ 10,632,507	\$ 57,413,750

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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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.

Line Number	Pages	204 - 209 Account	Account 106, Completed Construction Not Classified - Gas			
			Beginning Balance	Additions	Classified	Ending Balance
		Form 2 Column for Pages 204 - 209	(b)	(c)	(d)	(g)
1		INTANGIBLE PLANT				
4	303	Miscellaneous Intangible Plant	40,365,751	13,789,141	(16,516,445)	37,638,447
5		Total Intangible Plant	40,365,751	13,789,141	(16,516,445)	37,638,447
6		PRODUCTION PLANT				
19	332	Field Lines	-	-	-	-
26	339	Asset Retirement Costs				-
27		Total Production Plant	-	-	-	-
42		NATURAL GAS STORAGE AND PROCESSING PLANT				
43		Underground Storage Plant				
44	350.1	Land	1,287,723	1,231,165	-	2,518,887
45	350.2	Rights-of-Way	-	-	-	-
46	351	Structures and improvements	8,684,907	(323,440)	(5,071,436)	3,290,031
47	352	Wells	21,522,915	8,111,019	(6,236,551)	23,397,384
48	352.1	Storage leaseholds & rights	58,623	-	-	58,623
49	352.2	Reservoirs	-	-	-	-
51	353	Lines	3,355,238	6,083,147	(3,556,195)	5,882,190
52	354	Compressor station equipment	20,862,293	13,349,025	(1,669,360)	32,541,958
53	355	Measure/Regulating equip	950,313	297,097	(1,247,409)	-
54	356	Purification equipment	12,221,395	(430,104)	(4,119,304)	7,671,986
55	357	Other equipment	1,688,372	1,311,395	(252,007)	2,747,760
57		Total Underground Storage Plant	70,631,777	29,629,303	(22,152,262)	78,108,818
58		Other Storage Plant				
60	361	Structures and improvements	7,576,141	1,959,761	(3,749,405)	5,786,497
62	363	Purification equipment	1,518,559	(183,395)	(1,590)	1,333,573

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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63	363.1	Liquefaction equipment	8,596,159	23,928	(6,792,320)	1,827,767
64	363.2	Vaporizing equipment	48,774	24,985	(40,535)	33,224
65	363.3	Compressor equipment	604,952	1,920,302	(182,285)	2,342,968
66	363.4	Measuring/Reg equipment	228,419	168,927	(397,346)	-
67	363.5	Other Equipment	-	31,945	-	31,945
69	Total Other Storage Plant		18,573,004	3,946,453	(11,163,482)	11,355,976
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant					
75	364.5	Measuring & Regulating Equip	890,221	(15,427)	(298,509)	576,285
76	364.6	Compressor Station Equipment	-	36,960	-	36,960
80	Total Base Load Liquefied Nat'l Gas Terminaling		890,221	21,533	(298,509)	613,245
81	Total Nat'l Gas Storage and Processing Plant		90,095,003	33,597,290	(33,614,253)	90,078,039
82	TRANSMISSION PLANT					
83	365.1	Land and Land Rights	720,791	770,663	-	1,491,453
84	365.2	Rights-of-Way	-	4,414,035	(4,405,124)	8,911
85	366	Structures and improvements	24,647,090	15,894,499	(11,109,202)	29,432,387
86	367	Mains	471,874,202	190,517,881	(241,459,671)	420,932,412
87	368	Compressor station equipment	247,476,352	97,931,936	(32,475,385)	312,932,904
88	369	Measure/reg station equip	44,633,163	33,336,361	(34,545,826)	43,423,698
89	370	Communication equipment	988,076	1,715,657	(383,275)	2,320,458
90	371	Other equipment	-	943,605	-	943,605
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	-
			790,339,673	345,524,636	(324,378,484)	811,485,826
110	GENERAL PLANT					
112	390	Structures and improvements	4,877,498	3,576,046	(1,413,358)	7,040,186
113	391	Computer Equipment	12,095,353	1,913,075	(1,911,417)	12,097,011
114	392	Transportation equipment	4,038,021	2,420,010	(1,479,682)	4,978,349
116	394	Tools, shop and garage equip	4,316,889	2,305,165	(138,967)	6,483,086
117	395	Laboratory equipment	-	-	-	-
118	396	Power operated equipment	190,409	1,799,567	-	1,989,976
119	397	Communication equipment	858,865	182,693	(86,769)	954,789
120	398	Miscellaneous equipment	472,150	367,188	-	839,338
123	399	Other tangible property	-	-	-	-
124	Total General Plant		26,849,186	12,563,743	(5,030,193)	34,382,736
129	Total Gas Plant In Service		947,649,613	405,474,810	(379,539,376)	973,585,048

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

Schedule Page 204 Line No.: 125 Column: d

Plant retired includes reversal of 2019 Tentative Retirements to Account 101 Gas Plant in Service

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

and the 2020 Tentative Retirements per the schedules below:

Account	Tentative Retirements	
	2019 Reversals	2020 Accruals
NATURAL GAS STORAGE AND PROCESSING PLANT		
Underground Storage Plant		
351 Structures and Improvements	231,831	(315,856)
352 Wells	3,448,055	(3,558,055)
353 Lines	1,252,947	(2,036,817)
354 Compressor Station Equipment	1,593,451	(1,872,127)
355 Other Equipment	155,000	(65,000)
356 Purification Equipment	2,454,000	(2,004,000)
357 Other Equipment	-	(471,011)
TOTAL Underground Storage Plant	9,135,284	(10,322,866)
Other Storage Plant		
361 Structures and Improvements	1,217,245	(467,614)
363 Purification Equipment	750,000	(750,000)
363.1 Liquefaction Equipment	61,239	(90,000)
363.3 Compressor Equipment	189,422	(310,422)
363.4 Measuring and Regulating Equipment	10,000	(10,100)
TOTAL Other Storage Plant	2,227,906	(1,628,136)
Base Load Liquefied Natural Gas Terminaling and Processing Plant		
364.5 Measuring and Regulating Equipment		

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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	16,239	(62,479)
TOTAL Base Load Liquefied Natural Gas Terminating and Processing Plant	16,239	(62,479)
Transmission Plant		
366 Structures and Improvements	1,123,257	(960,595)
367 Mains	17,322,153	(23,759,104)
368 Compressor Station Equipment	11,244,723	(21,845,382)
369 Measuring and regulating Station Equipment	4,607,966	(7,448,780)
370 Communication Equipment	10,600	(29,600)
371 Other Equipment	-	(100)
TOTAL Transmission Plant	34,308,699	(54,043,561)
General Plant		
390 Structures and Improvements	138,479	(311,029)
391 Office Furniture and Equipment	195,470	(329,791)
394 Tools, Shop, and Garage Equipment	25,586	(21,145)
TOTAL General Plant	359,535	(661,965)
TOTAL Account 101 Tentative Retirements	46,047,663	(66,719,007)

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

Credit amount of \$7,071,300 reflects reversal of Asset Retirement costs reported as retired on Respondent's 2019 FERC Form 2 Pages 204- 209 line 91 Column (d) and on page 219 line 18 "Book Cost of Asset Retirement Costs". As of December 31, 2020, actual cost to settle the related ARO had not been incurred.

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FOOTNOTE DATA			

Schedule Page: 218 Line No.: 5 Column: d
The rate is Respondent's actual three-year average return on equity.

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Northern Natural Gas Company			2020/Q4
FOOTNOTE DATA			

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

Depreciation expense for Asset Retirement Cost of \$572,787.

The Respondent's annual FAS 143 allowance of \$775,935 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 411.1 accretional 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 411.1 or 403.1 related to asset retirement obligations.

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

Reclassification of Respondent's Omaha office building expense for overhead to Account 107 Construction Work-In-Progress in the amount of \$189,305 and Billings out in the amount of \$10,710

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

Retire plant reported on page 219 Line 12 column (c) in the amount of \$49,432,856 is \$7,931,663 less than the amount reported on pages 204-209 Line 125 column (d) of \$57,364,519 because the retirements listed below were not recorded to Account 108 or were reported on a separate line on page 219.

1. (\$13,200,514) Retirement of Miscellaneous Intangible Plant recorded to Account 111
2. \$ 5,268,861 Retirement of ARO Reported on page 219 on line 18 column (c)
3. (\$7,931,653) TOTAL

Plant retired includes reversal of 2019 Tentative Retirements to Account 101 Gas Plant in Service and the 2020 Tentative Retirements per the schedules below:

Account		Tentative Retirements	
NATURAL GAS STORAGE AND PROCESSING PLANT			
		2019 Reversals	2020 Accruals
Underground Storage			
351	Structures & Improvements	231,831	(315,856)
352	Wells	3,448,055	(3,558,055)
353	Lines	1,252,947	(2,036,817)
354	Compressor Station Equipment	1,593,451	(1,872,127)
355	Measuring & Regulating Equip	155,000	(65,000)

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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FOOTNOTE DATA			

356	Purification Equipment	2,454,000	(2,004,000)
357	Other Equipment	_____	(471,012)
TOTAL Underground Storage		9,135,284	(10,322,866)

Other Storage

361	Structures & Improvement	1,217,245	(467,614)
363	Purification Equipment	750,000	(750,000)
3631	Liquefaction Equipment	61,239	(90,000)
3633	Compressor Equipment	189,422	(310,422)
3634	Measuring & Regulating Equip	<u>10,000</u>	<u>(10,100)</u>
TOTAL Other Storage		2,227,906	(1,628,136)

Base Load Liquefied Natural Gas Terminaling and Processing

364.5	Measuring and Regulating Equip	<u>16,239</u>	<u>(62,479)</u>
Total Base Load Liquefied Nat Gas		16,239	(62,479)

Transmission Plant

366	Structures & Improvements	1,123,257	(960,595)
367	Mains	17,322,153	(23,759,104)
368	Compressor Station Equipment	11,244,723	(21,085,382)
369	Measurement & Regulating Equip	4,604,966	(7,448,780)
370	Communication Equipment	10,600	(29,600)
371	Other Equipment	_____	<u>(100)</u>
TOTAL Transmission		34,308,699	(54,043,561)

General Plant

390	Structures & Improvements	138,479	(311,029)
391	Office Furniture & Equipment	195,470	(329,791)
394	Tools, Shop, & Garage Equipment	<u>25,586</u>	<u>(21,145)</u>

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Northern Natural Gas Company			2020/Q4
FOOTNOTE DATA			

TOTAL General Plant	359,535	(661,965)
TOTAL Account 101 Tentative Retirements	46,047,663	{66,719,007}

Schedule Page: 219 Line No.: 18 Column: c

Book costs of asset retirement costs reported of \$5,268,861 reflects the reversal of \$7,071,300 reported retired due to settlement on Respondent's 2019 FERC Form 2 page 209 Line 91 column (d) offset by a like amount reported on page 219 line 18 "Book Costs of Asset Retirement Costs". This adjustment re-establishes the ARO for transmission plant that as of December 31, 2020 had not been settled. The remaining book cost reported of a negative \$1,802,439 reflects ARO for production and gathering plant that was retired in 2020 due to settlement.

Retirement of Production and Gathering	\$(1,802,439)
Reversal of Transmission Retirements	<u>\$7,071,300</u>
Total Retired ARO Adjustment	\$5,268,861

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2020/Q4
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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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
Northern Natural Gas Company			
FOOTNOTE DATA			

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

Software licenses and maintenance contracts	\$3,039,783
Fees and permits	320,015
Advance payments	1,279,737
Right of way	204,898
Total	<u>\$4,844,433</u>

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 232 Line No.: 1 Column: a

Line No.	Regulatory Authorization Description	Regulatory Citation	Amortization Period
1	Deferred regulatory commission expense	RP19-1353	Over 36 months
3	Asset retirement obligation	RP19-1353	Estimated Life of ARO
5	Deferred FERC annual charge	18 CFR Sec 154.402	12 months ending September
7	Deferred income taxes associated with AFUDC equity	RP19-1353	Based on life of plant
9	Smartpigging/hydrostatic testing	RP04-155	Through December 2026
11	Realized deferred unamortized loss on derivative contracts	Orders 552 & 627	Through December 2022
13	Defined benefit pension plan	AI07-1-000 & Order 710	N/A
15	Fuel and storage, unaccounted for gas, under-recovery	RP97-275	N/A
	retainage (URR), and electrical compression trackers	RP19-1353	
17	Encroachment revaluation	Orders 552 & 627	N/A

Schedule Page: 232 Line No.: 3 Column: d

Accounts debited include Accounts 101, 108, 182.3 and 230.

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 234 Line No.: 6 Column: k

Regulatory liability - gross up on excess deferred income taxes \$101,078,261

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

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

	Beginning of Year	End of Year
Net operating loss	\$ 1,899,443	\$ 2,084,015
Regulatory Liabilities	105,282,175	101,078,261
Depreciable Property	5,873,960	3,871,084
Total	\$ 113,055,578	\$ 107,033,360

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

Section 263A - Capitalized interest	7,080,688
Prior year state tax receipts	1,507,653
Section 5 rate case costs	308,360
Electric compressor	230,533
Total other	\$ 9,127,234

Schedule Page: 261 Line No.: 32 Column: b

Provision to return adjustment	\$ (270,455)
Total prior year adjustment	\$ (270,455)

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

Book amortization	\$ 24,940,004
Current state income tax expense	20,114,269
Long-term incentive plan	4,825,022
Accrued payroll taxes	4,700,703
Deferred income tax expense	7,704,680
Regulatory assets/liabilities	7,270,876
Deferred gas sales	1,926,501
Accrued vacation	856,656
Meals and entertainment	328,537
Nondeductible parking costs	243,823
Nondeductible charitable contributions	82,000
Workers compensation	68,257
Lobbying expenses and political contributions	22,785
Penalties	13,923
Operating leases	2,064
Total other	\$ 73,100,100

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

Debt AFUDC	1,619,209
Regulatory commission	20,834
Total other	\$ 1,640,043

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

RA - AFUDC gross up	\$ 2,276,313
Section 4 rate case costs	1,089,999
Transport reserve	291,136
Prepaid insurance	248,286
Texas gross receipts tax	114,157
Total other	\$ 4,019,891

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

BHE Sub-Group:

ABA Management, L.L.C.	CalEnergy Generation Operating Company	FFR, Inc
Aeronavis LLC	CalEnergy International Services, Inc	First Network Realty, Inc.
Alamo 6 Solar Holdings, LLC	CalEnergy Minerals LLC	First Realty, Ltd
Alamo 6, LLC	CalEnergy Operating Corporation	First Weber Illinois, LLC
Alaska Gas Transmission Company, LLC	CalEnergy Pacific Holdings Corp	First Weber Referral Associates, Inc.
Ambassador Real Estate Company	California Energy Development Corporation	First Weber, Inc.
Apex Home Maintenance, LLC	California Energy Yuma Corporation	Fishlake Power LLC

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ARE Commercial Real Estate, LLC	California Utility Holdco, LLC	Florida Network LLC
ARE Iowa, LLC	Capitol Title Company	Florida Network Property Management, LLC
Arizona HomeServices, LLC	Carolina Gas Services, Inc.	For Rent, Inc
Attorneys Title Holdings, Incorporated	Carolina Gas Transmission, LLC	Fort Dearborn Land Title Company, LLC
Berkshire Hathaway Energy Company	CE Electric (NY), Inc	Fossil Rock Fuels, LLC
BH2H Holdings, LLC	CE Generation LLC	FRTC, LLC
BHE AC Holding, LLC	CE Geothermal, Inc.	Geronimo Community Solar Gardens Holding Company, LLC
BHE America Transco, LLC	CE International Investments, Inc	Geronimo Community Solar Gardens, LLC
BHE Canada LLC	CE Leathers Company	Gibraltar Title Services, LLC
BHE Community Solar, LLC	CE Turbo LLC	Glenrock Coal Company
BHE Compression Services, LLC	Champion Realty, Inc	GPWH Holdings, LLC
BHE CS Holdings, LLC	Chancellor Title Services, Inc	Grande Prairie Land Holding, LLC
BHE Gas, Inc.	Columbia Title of Florida, Inc	Grande Prairie Wind Holdings, LLC
BHE Geothermal, LLC	Commonsite, Inc.	Grande Prairie Wind II, LLC
BHE GT&S, LLC	Cordova Energy Company, LLC	Grande Prairie Wind, LLC
BHE Hydro, LLC	Cove Point GP Holding Company, LLC	Guarantee Appraisal Corporation
BHE Infrastructure Group, LLC	CPMLP Holdings Company, LLC	Guarantee Real Estate
BHE Infrastructure Services, LLC	CTRE, L.L.C.	HMSV Financial Services, Inc
BHE Midcontinent Transmission Holdings LLC	Dakota Dunes Development Company	HN Real Estate Group N.C., Inc
BHE Pearl Solar Holdings, LLC	DCCO, Inc	HN Real Estate Group, LLC
BHE Pearl Solar, LLC	Del Ranch Company	HN Referral Corporation
BHE Pipeline Group, LLC	Denver Rental, LLC	HomeServices Insurance, Inc
BHE Renewables, LLC	Desert Valley Company	HomeServices Lending, LLC
BHE Solar, LLC	DesertLink Investment LLC	HomeServices MidAtlantic, LLC
BHE Southwest Transmission Holdings LLC	Eastern Brine, LLC	HomeServices Northeast, LLC
BHE Texas Transco, LLC	Eastern Energy Field Services, Inc.	HomeServices of Alabama, Inc.
BHE U.K. Electric, Inc	Eastern Energy Gas Holdings, LLC	HomeServices of America, Inc
BHE U.K. Inc	Eastern Gas Transmission and Storage, Inc	HomeServices of California, Inc
BHE U.K. Power, Inc	Eastern Gathering and Processing Inc.	HomeServices of Colorado, LLC
BHE U.S. Transmission, LLC	Eastern MLP Holding Company II, LLC	HomeServices of Connecticut, LLC
BHE Wind, LLC	Eastern MLP Holding Company, LLC	HomeServices of Florida, Inc
BHER Market Operations, LLC	Ebby Halliday Alliance, LLC	HomeServices of Georgia, LLC
BHER Minerals, LLC	Ebby Halliday Properties, Inc	HomeServices of Illinois Holdings, LLC
BHER Power Resources, Inc.	Ebby Halliday Real Estate, Inc.	HomeServices of Illinois, LLC
BHER Santa Rita Holdings, LLC	Edina Financial Services, Inc	HomeServices of Iowa, Inc
BHER Santa Rita Investment, LLC	Edina Realty Referral Network, Inc	HomeServices of Kentucky Real Estate Academy, LLC
BHES CSG Holdings, LLC	Edina Realty Title, Inc	HomeServices of Kentucky, Inc
BHES Pearl Solar Holdings, LLC	Edina Realty, Inc	HomeServices of Minnesota, LLC
BHH Affiliates, LLC	Elmore Company	HomeServices of MOKAN, LLC
BHH Iowa Affiliates, LLC	Energy West Mining Company	HomeServices of Nebraska, Inc
BHH KC Real Estate, LLC	Esslinger-Wooten-Maxwell, Inc	HomeServices of New Jersey, LLC
Bishop Hill Energy II, LLC	E-W-M Referral Services, Inc.	HomeServices of New York, LLC
Bishop Hill II Holdings, LLC	F&R/T LLC	HomeServices of Oregon, LLC
BRER Affiliates, LLC	Falcon Power Operating Company	HomeServices of Texas, LLC
CalEnergy Company, Inc	Farmington Properties, Inc.	HomeServices of the Carolinas, Inc
HomeServices of Washington, LLC	Lovejoy Referral Network, LLC	Pacific Minerals, Inc
HomeServices of Wisconsin, LLC	M & M Ranch Acquisition Company LLC	PacifiCorp
HomeServices Referral Network, LLC	M & M Ranch Holding Company LLC	PCG Agencies, Inc.
HomeServices Relocation, LLC	Magma Land Company I	PCRE, L.L.C.
Houlihan/Lawrence Inc.	Magma Power Company	Pickford Escrow Company, Inc
HS Franchise Holding, LLC	Marshall Wind Energy Holdings, LLC	Pickford Holdings, LLC
HSF Affiliates LLC	Marshall Wind Energy, LLC	Pickford Real Estate, Inc
HSGA Real Estate Group, L.L.C.	MEC Construction Services Company	Pickford Services Company, 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.

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BHE Sub-Group Continued:

HSN Holding, LLC	MEHC Investment, Inc	Pilot Butte, LLC
HSTX Title, LLC	Merlin Realty Technologies, LLC	Pinyon Pines Funding, LLC
HSW Affiliates Holding, LLC	MES Holding, LLC	Pinyon Pines I Holding Company, LLC
Huff-Drees Realty, Inc	Metro Referral Associates, Inc.	Pinyon Pines II Holding Company, LLC
IES Holding II LLC	MHC Investment Company	Pinyon Pines Projects Holding, LLC
Imperial Magma LLC	MHC, Inc	Pinyon Pines Wind I, LLC
Intero Franchise Services, Inc.	Mid-America Referral Network, Inc.	Pinyon Pines Wind II, LLC
Intero Nevada, LLC	MidAmerican Central California Transco LLC	Pivotal JAX LNG, LLC
Intero Real Estate Holdings, Inc.	MidAmerican Energy Company	Pivotal LNG, Inc.
Intero Real Estate Services, Inc.	MidAmerican Energy Machining Services LLC	PNW Referral, LLC
Intero Referral Services, Inc.	MidAmerican Energy Services, LLC	PPW Holdings LLC
Interwest Mining Company	MidAmerican Funding, LLC	Preferred Carolinas Realty, Inc
Iowa Realty Company, Inc	MidAmerican Geothermal Development Corp	Premier Service Abstract, LLC
Iowa Realty Insurance Agency, Inc	MidAmerican Wind Tax Equity Holdings, LLC	Prime Alliance Real Estate Services, LLC
Iowa Title Company	Midland Escrow Services, Inc	Priority Title Corporation
Iroquois GP Holding Company, LLC	Mid-States Title Insurance Agency, Inc.	Property Services Northeast, LLC
Iroquois, Inc.	Midwest Capital Group, Inc	Prosperity First Title, LLC
JBRC, Inc	Midwest Power Midcontinent Transmission Development, LLC	Prosperity Home Mortgage, LLC
Jim Huff Realty, Inc.	Midwest Power Transmission Arkansas LLC	Pru-One, Inc.
JRHBW Realty, Inc d/b/a/ RealtySouth	Midwest Power Transmission Iowa LLC	Real Estate Knowledge Services, L.L.C.
Jumbo Road Holdings, LLC	Midwest Power Transmission Kansas, LLC	Real Estate Links, LLC
Kansas City Title, Inc	Midwest Power Transmission Oklahoma, LLC	Real Estate Referral Network, Inc
Kanstar Transmission, LLC	Midwest Power Transmission Texas, LLC	Real Living Real Estate, LLC
Kentucky Residential Referral Service, LLC	Midwest Preferred Realty, Inc	Reece & Nichols Alliance, Inc
Kentwood City Properties, LLC	Midwest Realty Ventures, LLC	Reece & Nichols Realtors, Inc
Kentwood Commercial, LLC	Modular LNG Holdings, Inc.	Reece Commercial, Inc.
Kentwood DTC, LLC	Montana Alberta Tie LP Inc.	Referral Associates of Georgia, LLC
Kentwood Real Estate Services, LLC	Montana Alberta Tie US Holdings GP Inc.	Referral Network of IL LLC
Kentwood, LLC	MPT Heartland Development, LLC	Referral Network of NY/NJ, LLC
Kern River Gas Transmission Company	MTL Canyon Holdings LLC	REV LNG SSL BC LLC
Keystone Partners, LLC	NE Hub Partners, LLC	RGS Settlements of Pennsylvania, LLC
KR Holding, LLC	NE Hub Partners, LP	RGS Title of Baltimore, LLC
L&F/Fonville Morisey Real Estate, LLC	Nebraska Referral, Inc.	RGS Title, LLC
L&F/Fonville Morisey Title, LLC	Nevada Power Company dba NV Energy	RHL Referral Company, LLC
Lands of Sierra, Inc.	Niche Storage Solutions, LLC	Roberts Brothers, Inc
Larabee School of Real Estate, Inc	NNGC Acquisition LLC	Roy H. Long Realty Company, Inc
LFFS, Inc.	Northeast Midstream GP, LLC	S.W. Hydro, Inc.
Long & Foster Institute of Real Estate, Inc.	Northeast Midstream Partners, LP	Sage Title Group, LLC
Long & Foster Insurance Agency, Inc.	Northeast Referral Group, LLC	Salton Sea Power Company
Long & Foster Licensing Company, Inc.	Northern Natural Gas Company	Salton Sea Power Generation Company
Long & Foster Mortgage Ventures, Inc.	NRS Referral Services, LLC	Salton Sea Power LLC
Long & Foster Real Estate Ventures, Inc.	NV Energy, Inc.	Santa Rita Wind Energy 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.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Northern Natural Gas Company			2020/Q4
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BHE Sub-Group Continued:

Long & Foster Real Estate, Inc.	NVE Holdings, LLC	Saranac Energy Company, Inc
Long & Foster Settlement Services, LLC	NVE Insurance Co, Inc.	SCS Realty Investment Group, LLC
Lovejoy Realty Inc.	NW Referral Services, LLC	Sequoia Aviation Corporation
Sierra Gas Holding Company	The Escrow Firm	TX Jumbo Road Wind, LLC
Sierra Pacific Power Company dba NV Energy	The Kentwood Company at Cherry Creek, LLC	TX Referral Alliance, Inc.
Silver State Holdings LLC	The Long & Foster Companies, Inc.	Volantes LLC
Silvermine Ventures LLC	The Referral Company	Vulcan Power Company
Solar San Antonio LLC	Thoroughbred Title Services, LLC	Vulcan/BN Geothermal Power Company
Solar Star 3, LLC	TIAC LLC	Wailuku Holding Company LLC
Solar Star 4, LLC	Tioga Properties, LLC	Wailuku Investment LLC
Solar Star California XIX, LLC	TitleSouth, LLC	Wailuku River Hydroelectric Power Co, Inc.
Solar Star California XX, LLC	TLTC LLC	Walnut Ridge Wind, LLC
Solar Star Funding, LLC	Topaz Solar Farms, LLC	Watermark Realty Referral, Inc.
Solar Star Projects Holding, LLC	TPZ Holding, LLC	Watermark Realty, Inc.
Southwest Relocation, LLC	TRMC LLC	Weatherlane Referral Network, Inc.
SSC XIX, LLC	Two Rivers, Inc	Western Capital Group, LLC
SSC XX, 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	Ben Bridge Jeweler, Inc.	Boat/U.S, Inc.
21 SPC, Inc.	Benjamin Moore & Co.	Borsheim Jewelry Company, Inc
21st Communities, Inc.	Benson Industries, Inc.	BR Agency, Inc.
21st Mortgage Corporation	Benson, Ltd.	Brainy Toys, Inc.
2K Polymer Systems, Inc.	Berkshire Hathaway Assurance Corporation	Brilliant National Services, Inc.
A.E. COMPANY, INC.	Berkshire Hathaway Automotive Inc.	BRITTAIN MACHINE INC
ACCRA MANUFACTURING INC	Berkshire Hathaway Credit Corporation	Brooks Sports, Inc.
Accurate Installations, Inc.	Berkshire Hathaway Direct Insurance Company	Brookwood Insurance Company
Acme Brick Company	Berkshire Hathaway Finance Corporation	Burlington Northern Railroad Holdings, Inc.
Acme Building Brands, Inc	Berkshire Hathaway Global Insurance Services, LLC	Burlington Northern Santa Fe, LLC
Acme Management Company	Berkshire Hathaway Homestate Insurance Company	Business Wire, Inc.
Acme Ochs Brick and Stone, Inc.	Berkshire Hathaway Inc.	CALEDONIAN ALLOYS INC
Acme Services Company, LLC	Berkshire Hathaway Life Insurance Company of Nebraska	Camp Manufacturing Company
Adalet/Scott Fetzer Company	Berkshire Hathaway Specialty Insurance Company	Cannon Equipment LLC
AEROCRAFT HEAT TREATING CO INC	BH Columbia Inc.	CANNON MUSKEGON CORPORATION
Aero-Hose Corporation	BH Credit LLC	Carefree/Scott Fetzer Company
AEROSPACE DYNAMICS INTERNATIONAL INC	BH Finance, Inc.	CARLTON FORGE WORKS
Affiliated Agency Operations Co.	BH Holding H Jewelry Inc.	Cavalier Homes, Inc.
Affordable Housing Partners, Inc:	BH Holding LLC	Central States Indemnity Co. of Omaha
AIPCF V CHI Blocker Inc	BH Holding S Furniture Inc	Central States of Omaha Companies, Inc.
AJF Warehouse Distributors, Inc.	BH Media Group, Inc.	Champion Bus, Inc.
Albacor Shipping (USA) Inc.	BH Shoe Holdings, Inc.	Charter Brokerage Holdings Corp.
Albecca, Inc.	BHA Minority Interest Holdco, Inc.	Chemtool Incorporated
Alpha Cargo Motor Express, Inc	BHG Life Insurance Company	CJE II
Alu-Forge, Inc	BHG Structured Settlements, Inc.	Claims Services, Inc.
Ambucor Health Solutions, Inc.	BHSF, Inc.	Clayton Commercial Buildings, Inc.

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All Other Affiliates Continued:

American All Risk Insurance Services Inc.	biBERK Insurance Services, Inc.	Clayton Education Corp.
American Commercial Claims Administrators Inc	Blue Chip Stamps, Inc.	Clayton Homes, Inc.
American Dairy Queen Corporation	BN Leasing Corporation	Clayton Properties Group II, Inc.
AmGUARD Insurance Company	BNSF Communications, Inc.	Clayton Properties Group, Inc.
Andrews Laser Works Corporation	BNSF Logistics International, Inc.	Clayton Supply, Inc.
Angelo Po America, Inc.	BNSF Logistics Ocean Line, Inc.	Clayton, Inc.
ARCTURUS MANUFACTURING CORPORATION	BNSF Logistics, LLC	CMH Capital, Inc.
Artform International Inc.	BNSF Railway Company	CMH Homes, Inc.
ATLANTIC PRECISION INC	BNSF Railway International Services, Inc.	CMH Manufacturing West, Inc.
AVIBANK MANUFACTURING INC	BNSF Spectrum, Inc.	CMH Manufacturing, Inc.
AzGUARD Insurance Company	Boat America Corporation	CMH of KY, Inc.
Bayport Systems, Inc.	Boat Owners Association of the United States	CMH Services, Inc.
CMH Transport, Inc.	First Berkshire Hathaway Life Insurance Company	HACKNEY LADISH INC
Coil Master Corporation	FlightSafety Capital Corp.	Halex/Scott Fetzer Company
Columbia Insurance Company	FlightSafety Development Corp.	HAMILTON AVIATION INC
Complementary Coatings Corporation	FlightSafety International Inc.	Hawthorn Life International, Ltd.
Composites Horizons LLC	FlightSafety International Middle East Inc.	HeatPipe Technology, Inc.
Consumer Value Products, Inc.	FlightSafety New York, Inc.	HELICOMB INTERNATIONAL INC
Continental Divide Insurance Company	FlightSafety Properties, Inc.	Henley Holdings, LLC
Cornelius Inc.	FlightSafety Services Corporation	Hohmann & Barnard, Inc.
Cornelius Renew, Inc.	Floors, Inc.	Homefirst Agency, Inc.
Cort Business Services Corporation	Focused Technology Solutions, Inc.	Homemakers Plaza, Inc.
Criterion Insurance Agency	Fontaine Commercial Trailer, Inc.	HOWELL PENNCRAFT, INC.
Crown Holdco One, Inc.	Fontaine Engineered Products, Inc.	HUNTINGTON ALLOYS CORPORATION
Crown Holdco Two, Inc.	Fontaine Fifth Wheel Company	IdeaLife Insurance Company
Crown Parent, Inc.	Fontaine Modification Company	Ingersoll Cutting Tool Company
CSI Life Insurance Company	Fontaine Spray Suppression Company	Innovative Building Products, Inc
CTB Credit Corp	Fontaine Trailer Company LLC	Innovative Coatings Technology Corporation
CTB Inc.	Forest River Holdings, Inc.	Interco Tobacco Retailers, Inc.
CTB International Corp	Forest River, Inc.	International Dairy Queen, Inc.
CTB IW INC	Freedom Warehouse Corp.	International Insurance Underwriters, Inc.
CTB Midwest Inc	Fruit of the Loom Direct, Inc.	Intrepid JSB, Inc.
CTB MN Investments	Fruit of the Loom Trading Company	Ironwood Plastics Inc
CTB Technology Holding Inc.	Fruit of the Loom, Inc.	Iscar Metals Inc.
CTMS North America, Inc.	Fruit of the Loom, Inc. (Sub)	ITTI Group USA Holdings, Inc.
Cumberland Asset Management, Inc.	FTI MANUFACTURING INC	ITTI Investment Holdings, Inc.
Cypress Insurance Company	FTL Regional Sales Co., Inc.	J.L. Mining Company
D.I. Properties Inc.	Garan Central America Corp.	Johns Manville China, Ltd.
Dairy Queen Corporate Stores, Inc.	Garan Incorporated	Johns Manville Corporation
DCI Marketing Inc.	Garan Manufacturing Corp.	Johns Manville, Inc.
Denver Brick Company	Garan Services Corp	Jordan's Furniture, Inc.
DESIGNED METAL CONNECTIONS, INC.	Gateway Underwriters Agency, Inc.	Joyce Steel Erection LLC
DICKSON TESTING CO INC	GEICO Advantage Insurance Company	Justin Brands, Inc.
Display Technologies LLC	GEICO Casualty Co.	Kahn Ventures, Inc.
DL Trading Holdings I, Inc.	GEICO Choice Insurance Company	Karmelkorn Shoppes, Inc.
DQ Funding Corporation	GEICO Corporation	KEN'S SPRAY EQUIPMENT, INC.
DQF, Inc.	GEICO General Insurance Co.	Kinexo, Inc.
DQGC, Inc.	GEICO Indemnity Co.	KITCO Fiber Optics, Inc.
DTTF, Inc.	GEICO Insurance Agency	KLUNE HOLDINGS INC
Duracell Industrial Operations, Inc.	GEICO Marine Insurance Company	KLUNE INDUSTRIES INC
Duracell U.S. Operations Inc	GEICO Products, Inc.	L.A. Terminals, Inc.
EastGUARD Insurance Company	GEICO Secure Insurance Company	LeachGarner, Inc.
Eco Color Company	Gen Re Intermediaries Corporation	Lipotec USA, Inc.

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All Other Affiliates Continued:

Ecodyne Corporation	General Re Corporation	LiquidPower Specialty Products, Inc.
Ellis & Watts Global Industries, Inc.	General Re Financial Products Corporation	LJ AERO HOLDINGS INC
Elm Street Corporation	General Re Life Corporation	LJ SYNCH HOLDINGS INC
Empire Distributors of Colorado, Inc.	General Reinsurance Corporation	LMG Ventures, LLC
Empire Distributors of North Carolina, Inc.	General Star Indemnity Company	Los Angeles Junction Railway Company
Empire Distributors of Tennessee, Inc.	General Star Management Company	LSPI Holdings Inc.
Empire Distributors, Inc.	General Star National Insurance Company	Lubrizol Advanced Materials Holding Corporation
ENVIRONMENT ONE CORPORATION	Genesis Insurance Company	Lubrizol Advanced Materials, Inc.
EXACTA AEROSPACE INC	Genesis Management and Insurance Services Corporation	Lubrizol Global Management, Inc.
Executive Jet Management, Inc.	Government Employees Financial Corp.	Lubrizol Inter-Americas Corporation
Exsif Worldwide, Inc.	Government Employees Insurance Co.	Lubrizol International Management Corporation
ExtruMed, Inc.	GRD Holdings Corporation	Lubrizol International, Inc.
FATIGUE TECHNOLOGY INC	GREENVILLE METALS INC	Lubrizol Life Science, Inc.
Financial Services Plus, Inc.	GUARDco, Inc.	Lubrizol Overseas Trading Corporation
Finial Holdings, Inc.	H. H. Brown Shoe Company, Inc.	M & C Products, Inc.
Finial Reinsurance Company	H.J. Justin & Sons, Inc.	M&M Manufacturing, Inc.
M2 Liability Solutions, Inc.	MITek Mezzanine Systems, Inc.	Plaza Resources Co.
Mapletree Transportation, Inc.	MLMIC Insurance Company	PLICO
Marathon Suspension Systems, Inc.	MLMIC Services, Inc.	Precision Brand Products, Inc.
Marmon Beverage Technologies, Inc.	Morgantown-National Supply, Inc.	PRECISION CASTPARTS CORP
Marmon Crane Services, Inc.	Mount Vernon Fire Insurance Company	PRECISION FOUNDERS INC
Marmon Distribution Services, Inc.	Mount Vernon Specialty Insurance Company	Precision Steel Warehouse, Inc.
Marmon Energy Services Company	Mouser Electronics, Inc.	Press Forge Company
Marrnon Engineered Components Company	Mouser JV 1, Inc	PRIMUS INTERNATIONAL HOLDING COMPANY
Marmon Foodservice Technologies LLC	Mouser JV 2	PRIMUS INTERNATIONAL INC
Marmon Holdings, Inc.	MPP Co., Inc.	Princeton Insurance Company
Marmon Link Inc	MPP Pipeline Corporation	Priority One Financial Services, Inc.
Marmon Railroad Services LLC	MS Property Company	PRISM Holdings LLC
Marmon Retail & Highway Technologies Company LLC	MW Wholesale, Inc.	PRISM Plastics, Inc.
Marmon Retail Products, Inc.	National Fire & Marine Insurance Company	Pro Installations, Inc.
Marmon Retail Store Equipment LLC	National Indemnity Company	Procrane Holdings, Inc.
Marmon Retail Technologies Company	National Indemnity Company of Mid-America	PROGRESSIVE INCORPORATED
Marmon Tubing, Fittings & Wire Products, Inc.	National Indemnity Company of the South	PROTECTIVE COATING INC
Marmon Water, Inc.	National Liability & Fire Insurance Company	QS Partners LLC
Marmon Wire & Cable, Inc.	Nationwide Uniforms	QS Security Services LLC
Marmon-Herrington Company	Nebraska Furniture Mart, Inc.	R.C. Willey Home Furnishings
Marquis Jet Holdings, Inc.	NetJets Aviation, Inc.	Radnor Specialty Insurance Company
Marquis Jet Partners, Inc.	NetJets Europe Holdings, LLC	Railsolve, Inc.
Maryland Ventures, Inc..	NetJets Inc.	Railsplitter Holdings Corporation
McCarty-Hull Cigar Company, Inc.	NetJets International, Inc.	RATHGIBSON HOLDING CO LLC
McLane Beverage Distribution, Inc.	NetJets Sales, Inc.	RCP Investment, Inc.
McLane Beverage Holding, Inc.	NetJets Services, Inc.	Redwood Fire and Casualty Insurance Company
McLane Company, Inc.	NetJets U.S., Inc.	RENTCO Trailer Corporation
McLane Eastern, Inc.	New England Asset Management, Inc.	Resolute Management Inc.
McLane Express, Inc.	NewCo D&W LLC	Richline Group, Inc
McLane Foods, Inc.	NFM Custom Countertops, LLC	Ringwalt & Liesche Co.
McLane Foodservice Distribution, Inc.	NFM of Kansas, Inc.	Rio Grande, Inc.
McLane Foodservice, Inc.	NFM SERVICES, LLC	Roxell USA, Inc.
McLane Mid-Atlantic, Inc.	NJE Holdings, LLC	Sager Electrical Supply Co. Inc

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All Other Affiliates Continued:

McLane Midwest, Inc.	NJI Sales, Inc.	Santa Fe Pacific Insurance Company
McLane Minnesota, Inc.	Noranco Manufacturing (USA) Ltd.	Santa Fe Pacific Pipeline Holdings, Inc.
McLane Network Solutions, Inc.	NorGUARD Insurance Company	Santa Fe Pacific Pipelines, Inc.
McLane New Jersey, Inc.	Northern States Agency, Inc.	Santa Fe Pacific Railroad Company
McLane Ohio, Inc.	Noveon Hilton Davis, Inc.	Scott Fetzer Financial Group, Inc.
McLane Southern, Inc.	NSS TECHNOLOGIES INC	ScottCare Corporation
McLane Suneast, Inc.	Oak River Insurance Company	See's Candies, Inc.
McLane Tri-States, Inc.	Old United Casualty Company	See's Candy Shops, Incorporated
McLane Western, Inc.	Old United Life Insurance Company	Serpentec, Inc.
MCWILLIAMS FORGE COMPANY	Orange Julius Of America	Seventeenth Street Realty, Inc.
Medical Protective Finance Corporation	Oriental Trading Company, Inc.	SFEG Corp.
MedPro Group, Inc	OTC Brands, Inc.	Shaw Contract Flooring Services, Inc.
MedPro Risk Retention Services, Inc.	OTC Direct, Inc.	Shaw Diversified Services, Inc.
Merit Distribution Services, Inc.	OTC Worldwide Holdings, Inc.	Shaw Floors, Inc.
METALAC FASTENERS INC	Particle Sciences, Inc.	Shaw Funding Company
Meyn LLC	PCC FLOW TECHNOLOGIES HOLDINGS INC	Shaw Industries Group, Inc.
MFS Fleet, Inc.	PCC FLOW TECHNOLOGIES INC.	Shaw Industries, Inc.
MH Site Construction, Inc.	PCC ROLLMET INC	Shaw International Services, Inc.
Midwest Northwest Properties, Inc.	PCC STRUCTURALS INC	Shaw Retail Properties, Inc.
Miller-Sage, Inc.	Penn Coal Land, Inc.	Shaw Sports Turf California, Inc.
Mindware Corporation	Perfection Hy-Test Company	Shaw Transport, Inc.
MiTek Holdings, Inc.	PERMASWAGE HOLDINGS, INC.	Shultz Steel Company
MiTek Inc.	Pine Canyon Land Company	SHX Flooring, Inc.
MiTek Industries, Inc.	Plaza Financial Services Co.	SidePlate Systems, Inc.
Smilemakers Canada Inc.	TMCA INTERNATIONAL INC	Vanderbilt Mortgage and Finance, Inc.
Smilemakers, Inc.	TMI Climate Solutions, Inc.	Vanity Fair, Inc.
SN Management, Inc.	Tool-Flo Manufacturing, Inc.	Velocity Freight Transport, Inc.
Soco West, Inc.	Top Five Club, Inc.	Veritas Insurance Group, Inc.
Sonnax Transmission Company	Total Quality Apparel Resources	VERO BEACH FLIGHT TRAINING ACADEMY, INC.
SOS METALS, INC.	TPC European Holdings, LTD.	Vesta Intermediate Funding, Inc.
Southern Energy Homes, Inc.	TPC North America, Ltd.	VFI-Mexico, Inc.
SOUTHWEST UNITED INDUSTRIES INC	Transco Railcar Repair Inc	Visilinx, Inc.
SPECIAL METALS CORPORATION	Transco Railway Products Inc.	Vision Retailing, Inc.
Spectra Contract Flooring Puerto Rico, Inc.	Transco, Inc.	VT Insurance Acquisition Sub Inc.
SPS INTERNATIONAL INVESTMENT COMPANY	Transportation Technology Services, Inc.	Warwick Chemicals USA, Inc.
SPS TECHNOLOGIES LLC	TRH Holding Corp.	Wayne/Scott Fetzer Company
SPS Technologies Mexico LLC	Triangle Suspension Systems, Inc.	WEAVER MANUFACTURING INC
SSP-SiMatrix Inc.	Tricycle, Inc.	Webb Wheel Products, Inc.
Stahl/Scott Fetzer Company	TS City Leasing Inc	Wellfleet Insurance Company
Star Lake Railroad Company	TSE Brakes, Inc.	Wellfleet New York Insurance Company
STRATOFLIGHT	TTI JV 1	Western Builders Supply, Inc.
Summit Distribution Services, Inc.	TTI JV 2	Western Fruit Express Company
TBS USA, Inc.	TTI, Inc.	Western/Scott Fetzer Company
Technical Power Systems, Inc.	Tucker Safety Products, Inc.	WestGUARD Insurance Company
Tenn-Tex Plastics, Inc.	TXFM, Inc.	Whittaker, Clark & Daniels, Inc.
TEXAS HONING INC	U.S. Investment Corporation	World Book Encyclopedia, Inc.
The Ben Bridge Corporation	U.S. Underwriters Insurance Co.	World Book, Inc.
The Buffalo News, Inc.	UCFS Europe Company	World Book/Scott Fetzer Company
The BVD Licensing Corporation	UCFS International Holding Company	World Investments, Inc.
The Duracell Company	Unified Supply Chain, Inc.	Worldwide Containers, Inc.
The Fechheimer Brothers Co.	Uni-Form Components Co.	WPLG, Inc.
The Indecor Group, Inc.	Union Tank Car Company	WYMAN GORDON COMPANY
The Lubrizol Corporation	Union Underwear Co., Inc	WYMAN GORDON FORGINGS CLEVELAND INC
The Medical Protective Company	United Consumer Financial Services Company	WYMAN GORDON FORGINGS INC
The Pampered Chef, Ltd.	United Direct Finance, Inc.	WYMAN GORDON INVESTMENT CASTINGS INC

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FOOTNOTE DATA			

All Other Affiliates Continued:

The Scott Fetzer Company	United States Aviation Underwriters, Incorporated	WYMAN GORDON PENNSYLVANIA LLC
The Zia Company	United States Liability Insurance Company	X-L-Co., Inc.
THI ACQUISITION INC	UNIVERSITY SWAGING CORPORATION	XTRA Companies, Inc.
TIMET REAL ESTATE CORPORATION	UTLX Company	XTRA Corporation
TITANIUM METALS CORPORATION	Van Enterprises, Inc.	XTRA Finance Corporation
TM City Leasing Inc.	Vanderbilt ABS Corp.	XTRA Intermodal, Inc.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 262 Line No.: 9 Column: f

Correction of 2019 coding error.

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

Column J total	148,491,206
less Income Taxes-Federal - column (j.) line 37 (account 409.1)	(61,218,146)
less Income Taxes-State - column (j.) line 20 (account 409.1)	(18,571,654)
Amount charged to Taxes Other Than Income	68,701,406
Taxes (account 408.1) included in column (j.)	
Taxes charged to construction overhead	(111,455)
Taxes billed to others	(193,823)
Sales taxes	(9,526)
Taxes reported on p. 114 line 14 column (c.)	68,386,602

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

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

Schedule Page: 262 Line No.: 34 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.: 4 Column: f

Amounts are reclassified from Account 146.

Schedule Page: 262.1 Line No.: 5 Column: f

Amounts are reclassified from Account 146.

Schedule Page: 262.1 Line No.: 6 Column: f

Amounts are reclassified from Account 146.

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

Amounts are reclassified from Account 146.

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

Amounts are reclassified from Account 146.

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

Amounts are reclassified from Account 146.

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

Amounts are reclassified from Account 146.

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

Amounts are reclassified from Account 146.

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 146.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 274 Line No.: 7 Column: k

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

	Beginning of Year	End of Year
Depreciable Property	\$ 685,853,591	\$ 725,082,926

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

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

	Beginning of Year	End of Year
Regulatory Assets	\$ 21,898,583	\$ 15,774,724

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 278 Line No.: 1 Column: a

Regulatory Authorization			
Line No.	Description	Regulatory Citation	Amortization Period
1	Penalty and deferred delivery variance charge revenue crediting mechanism	Order 637 A	N/A
3	Employee benefits	A107-1-000 & Order 710	N/A
5	Fuel and storage, unaccounted for gas, and electrical compression trackers	RP97-275	N/A
7	Unrealized gain on financial hedge	Orders 552 & 627	N/A
9	Excess deferred income taxes	RP19-1353	Through September 2048
11	Carlton resolution credits	RP01-382	N/A
13	Encroachment revaluation	Orders 552 & 627	N/A

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

Accounts credited include Accounts 182.3, 803, and 495.

Schedule Page: 278 Line No.: 9 Column: c

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

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 300 Line No.: 4 Column: h

Pursuant to Docket No. PA16-2-000 FERC Audit Findings Recommendation 15 Northern Natural Gas has recorded operational gas sales to Account 495 beginning in 2019; and has adjusted the comparative financial statements for 2018. Prior to 2019, amounts were recorded to Account 483.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 308 Line No.: 11 Column: b

Other Revenues consist of:	
Operational gas sales	\$ 15,036,619
Gain on replacement of encroachment volumes	13,261,882
Overheads	960,413
2 Items each less than \$250,000	67,198
Total	\$ 29,326,112

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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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.

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

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

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

Reflects total revenue and throughput for any contract that had a "negotiated rate" in effect during the reporting period.

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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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	15,628,566	28,512,240
Underground Storage	534,535	1,034,329
Total Line 1	<u>16,163,101</u>	<u>\$ 29,546,569</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	166,971	\$ 300,316
Other Underground Storage Facility Fuel	46,326	86,164
Total Line 10	<u>213,297</u>	<u>\$ 386,480</u>

Name of Respondent Northern Natural Gas Company	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2020/Q4
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Schedule Page: 336 Line No.: 3 Column: b

Production and gather depreciation expense reported of \$38,797 includes \$38,797 of the Respondent's annual offshore FAS 143 negative salvage allowance of \$775,935 for offshore plant. The balance of the FAS 143 allowance of \$737,138 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 \$103,847,966 includes \$737,138 of the Respondent's annual FAS 143 negative salvage allowance of \$775,935 for transmission plant that is part of an offshore pipeline system. The balance of the negative salvage allowance of \$38,797 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 \$775,935 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 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: 338 Line No.: 2 Column: b

All plant bases are the balances as of 12-31-20.

Depreciation Rates are consistent with the approved rate case settlement of Docket No. RP19-1353 effective as of January 1, 2020.

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

The depreciation rate of General Plant structures is 2.75% with a plant basis of \$29,446,675 as of 12/31/2020. The depreciation Rate of General Plant computer equipment is 20% with a plant basis of \$18,040,528. The depreciation rate for Other General Plant is 10.0% with a plant basis of \$82,447,690.

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

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

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

For Intangible Plant related to Contributions in aid of Construction and Leasehold Improvements associated with a contract, a separate straight line amortization rate was determined based on the initial term of the contract, otherwise the rate is 10.0%. For software development the amortization rate is 13% as stated in the approved rate case settlement of Docket No. RP19-1353. The plant basis on which the 13% was applied as of December 31, 2020 was \$165,739,706.

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

The 4.65% depreciation rate for Offshore Transmission facilities is applied to those depreciable assets placed in service after 10/31/98 consistent with the approved rate case settlement of RP919-1353. All offshore assets installed on or prior to 10/31/98 are fully depreciated.

Schedule Page: 338 Line No.: 3 Column: c

The 4.65% depreciation rate for Offshore Production and Gathering facilities is applicable to those depreciable assets placed in service after 10/31/98 consistent with the approved rate case settlement of RP19-1353. 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 is fully depreciated. Therefore, no depreciation expense was recognized for the year using the 4.65% rate.

Schedule Page: 338 Line No.: 4 Column: c

The depreciation rate of 1.25% is applicable to underground storage operations plant excluding compressor control systems, which are depreciated at a rate of 10% consistent with the approved rate case settlement of RP19-1353.

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

The depreciation rate of 2.95% is applicable to LNG storage operations plant excluding compressor control systems, which are depreciated at a rate of 10% consistent with the approved rate case settlement of RP19-1353.

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Schedule Page: 340 Line No.: 12 Column: a

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

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

The \$181,135 pertains to job orders (Account 186).

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

Accounts charged or credited for MEC: 816, 819, 855, 856, 857 and 107.

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

Affiliate company includes affiliates of Berkshire Hathaway and Berkshire Hathaway Energy Company for goods and services amounting 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: 489.2, 489.4, 495 and 806.

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

Accounts charged or credited for MEC: 242, 920, 921, 926, 408.1 and 857.

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

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

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

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

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

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

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

Accounts charged or credited for BHE GT&S: 408.1, 920, 921, 923 and 926.

Schedule Page: 358 Line No.: 32 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.: 33 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.

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Schedule Page: 508 Line No.: 11 Column: a

2019 FERC Form 2, Line 10 incorrectly reported 1 compressor with 1,590 certified horsepower. Correct numbers should have been 2 compressors with 3,180 certified horsepower. Cost in column d were correctly reported.

Schedule Page: 508 Line No.: 20 Column: a

Pursuant to Northern's blanket authority and Section 157.216(a) of the Commission's regulations, Northern abandoned Unit 1, totaling 1,750 horsepower, at the Chatfield compressor station located in Fillmore County, Minnesota.

Schedule Page: 508 Line No.: 21 Column: a

The LaCrescent compressor station located in Houston County, Minnesota, was not operated in 2020 due to the lack of contract demand. Northern has no current plans to abandon the station.

Schedule Page: 508 Line No.: 25 Column: a

Pursuant to Northern's blanket authority and the prior notice provisions of the Commission's regulations, Northern installed an additional 800-horsepower compressor unit at its Spring Green compressor station in Sauk County, Wisconsin.

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

Unit 5 at the Paullina compressor station located in Cherokee County, Iowa, 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.: 12 Column: a

Pursuant to Section 2.55(b) of the Commission's regulations, Northern replaced Unit 27 totaling 12,500 horsepower, with Unit 28, totaling 15,900 horsepower, at the Beatrice compressor station located in Gage County, Nebraska. See Northern's Advance Notice filed December 29, 2015, in Docket No. CP16-39-000. The 2020 Form 2 is being updated to reflect the replacement.

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

In accordance with Commission order issued February 21, 2020, in Docket No. CP19-479-000 Northern installed an additional 11,152-horsepower compressor unit at its Tescott compressor station located in Ottawa County, Kansas.

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

Pursuant to Section 2.55(b) of the Commission's regulations, Northern replaced Unit 32 totaling 12,500 horsepower, with Unit 33, totaling 15,900 horsepower, at the Bushton compressor station located in Rice County, Kansas. See Northern's Advance Notice filed February 25, 2020, in Docket No. CP20-61-000. One of the compressors at Bushton, Kansas, is operated for the Lyons, Kansas, underground storage facility.

Schedule Page: 508.1 Line No.: 19 Column: a

Pursuant to Section 2.55(b) of the Commission's regulations, Northern replaced Unit 26 totaling 12,500 horsepower, with Unit 27, totaling 15,900 horsepower, at the Mullinville compressor station located in Kiowa County, Kansas. See Northern's Advance Notice filed January 5, 2019, in Docket No. CP19-57-000.

Schedule Page: 508.1 Line No.: 24 Column: a

Pursuant to Northern's blanket authority and Section 157.208(a) of the Commission's regulations, Northern installed

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compressor unit header piping and ancillary equipment necessary to support temporary backup compression in the event of a scheduled or unexpected compressor unit outage.

Schedule Page: 508.2 Line No.: 16 Column: a

Pursuant to Northern's blanket authority and Section 157.216(a) of the Commission's regulations, Northern abandoned its ownership of South Pelto Block 13, Unit 1, totaling 477 horsepower, in the Gulf of Mexico offshore Louisiana.

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

There were no hours of operation in 2020 for Respondent's Sublette, Kansas compressor station and all compression plant has been retired for book.

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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.

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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.: 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.: 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	50.3	33.6
SDB97001 Parker branchline	NorthWestern Corporation	27.3	55.8
SDB96701 Scotland branchline	NorthWestern Corporation	37.4	75.0

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

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

The 12,394,879 Dth represents gas purchases recorded to FERC account 803.

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 2019 estimate reversal in January 2020 and the transportation estimate in and for December 2020.

	<u>Amount (Dth)</u>
Line 20 Deliveries of gas transported for others	1,367,152,053
Plus December 2019 throughput estimate reversal	147,044,000
Less December 2020 throughput estimate	(133,440,000)
Total volume eligible for ACA surcharge	<u>1,380,756,053</u>

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

The 73,961,523 Dth represents gas withdrawn from storage (includes third party and company owned gas).

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

The 31,697 Dth represents other receipts that are physical gas purchases for Mainline Expansion Gas line pack.

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

The 81,836,759 Dth represents gas injected into storage (includes third party and company owned gas).

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

	<u>Amount (Dth)</u>
Drip Shrinkage	11,385
Work Order Adjustment	86,718
Gas Used in other O&M Operations	2,460,142
Under-recovery of storage volumes	194,608
Other Gas Operational Sales - Account 495	6,136,118
Total	<u>8,888,971</u>

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

The 8,027,369 Dth represents gas purchases recorded to FERC account 803.

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

The 28,060,196 Dth represents gas withdrawn from storage (includes third party and company owned gas).

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

The 29,507,345 Dth represents gas injected into storage (includes third party and company owned gas).

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

	<u>Amount (Dth)</u>
Drip Shrinkage	3,285
Work Order Adjustment	85,890
Gas Used in other O&M Operations	537,886
Under-recovery of storage volumes	194,608
Other Gas Operational Sales - Account 495	2,184,750
Total	<u>3,006,419</u>

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

Gas used for other operation purposes:

		<u>Month 1</u> <u>Gas Used (Dth)</u>	<u>Month 1</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	749	1,260
Line Operations	856	127,122	213,895
Purification Underground Storage	821	534	899
Other Underground Storage Operations	817	6,421	10,804
Other Compressor Station Fuel	819	1,761	2,963
		<u>136,587</u>	<u>\$ 229,821</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:

		<u>Month 2</u> <u>Gas Used (Dth)</u>	<u>Month 2</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	50,305	119,268
Line Operations	856	133,325	316,100
Purification Underground Storage	821	1,735	4,114
Other Underground Storage Operations	817	5,603	13,284
Other Compressor Station Fuel	819	4,305	10,207
		<u>195,273</u>	<u>\$ 462,973</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:

		<u>Month 3</u> <u>Gas Used (Dth)</u>	<u>Month 3</u> <u>Amount (\$)</u>
LNG Compressor Station Fuel	842.1	33,343	77,382
Line Operations	856	156,077	362,224
Purification Underground Storage	821	4,856	11,270
Other Underground Storage Operations	817	6,783	15,742
Other Compressor Station Fuel	819	4,967	11,527
		<u>206,026</u>	<u>\$ 478,145</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.

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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.

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.