

THIS FILING IS

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



**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: 2021/ Q4
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INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

Purpose

FERC Forms 2, 2-A, and 3-Q are designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be a non-confidential public use forms.

Who Must Submit

Each natural gas company whose combined gas transported or stored for a fee exceed 50 million dekatherms in each of the previous three years must submit FERC Form 2 and 3-Q.

Each natural gas company not meeting the filing threshold for FERC Form 2, but having total gas sales or volume transactions exceeding 200,000 dekatherms in each of the previous three calendar years must submit FERC Form 2-A and 3-Q.

Newly established entities must use projected data to determine whether they must file the FERC Form 3-Q and FERC Form 2 or 2-A.

What and Where to Submit

Submit FERC Form Nos. 2, 2-A and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 2, 2-A and 3-Q taxonomies..

The Corporate Officer Certification must be submitted electronically as part of the FERC Form 2 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports.

Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:

Secretary of the Commission
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

For the Annual CPA certification, submit with the original submission of this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984) prepared in conformity with the current standards of reporting which will:

Contain a paragraph attesting to the conformity, in all material respects, of the

be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 158.10-158.12 for specific qualifications.)

<u>Reference</u>	<u>Reference Schedules Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faq-e-filing-ferc-online>.

Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from:

<https://www.ferc.gov/industries-data/natural-gas/industry-forms>. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE. Room 2A, Washington, DC 20426 or by calling (202).502-8371

When to Submit:

FERC Forms 2, 2-A, and 3-Q must be filed by the dates:

FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)

FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R. § 260.300), and

FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,671.66 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 295.66 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 167 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of

schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

Prepare all reports in conformity with the Uniform System of Accounts (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.

Enter in whole numbers (dollars or Dth) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, indicate whether a schedule has been omitted by entering "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, page 2.

Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions.**

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Footnote and further explain accounts or pages as necessary.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and

Btu per cubic foot – The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30°F, and under standard gravitational force (980.665 cm. per sec) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state (called gross heating value or total heating value).

Commission Authorization -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

Dekatherm – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.

Respondent – The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.

EXCERPTS FROM THE LAW

Natural Gas Act, 15 U.S.C. 717-717w

"Sec. 10(a). Every natural-gas company shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made and require from such natural-gas companies specific answers to all questions upon which the Commission may need information. The Commission may require that such reports include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest dues and paid, depreciation, amortization, and other reserves, cost of facilities, costs of maintenance and operation of facilities for the production, transportation, delivery, use, or sale of natural gas, costs of renewal and replacement of such facilities, transportation, delivery, use and sale of natural gas..."

"Section 16. The Commission shall have power to perform all and any acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See NGA § 22(a), 15 U.S.C. § 717t-1(a).

DEFINITIONS

FERC FORM NO. 2
REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Northern Natural Gas Company		02 Year/ Period of Report End of: 2021/ Q4
03 Previous Name and Date of Change (if name changed during year) /		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1111 South 103rd Street Omaha, NE 68124		
05 Name of Contact Person 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	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/18/2022

Annual Corporate Officer Certification

<p>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.</p>	
11 Name Joseph M Lillo	12 Title Vice President - Finance
13 Signature Joseph M Lillo	14 Date Signed 04/18/2022
<p>Title 18, U.S.C. 1001 makes it a crime for any person to 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.</p>	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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List of Schedules (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, to indicate no information or amounts have been reported for certain pages.

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	Identification	1	02-04	
	List of Schedules (Natural Gas Campnay)	2	REV 12-07	
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101	12-96	
2	Control Over Respondent	102	12-96	
3	Corporations Controlled by Respondent	103	12-96	NA
4	Security Holders and Voting Powers	107	12-96	
5	Important Changes During the Year	108	12-96	
6	Comparative Balance Sheet		REV 06-04	
	Comparative Balance Sheet (Assets And Other Debits)	110	REV 06-04	
	Comparative Balance Sheet (Liabilities and Other Credits)	112	REV 06-04	
7	Statement of Income for the Year	114	REV 06-04	
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117	NEW 06-02	
9	Statement of Retained Earnings for the Year	118	REV 06-04	
10	Statement of Cash Flows	120	REV 06-04	
11	Notes to Financial Statements	122.1	REV 12-07	
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200	12-96	
13		204	12-96	

	Gas Plant in Service			
14	Gas Property and Capacity Leased from Others	212	12-96	NA
15	Gas Property and Capacity Leased to Others	213	12-96	
16	Gas Plant Held for Future Use	214	12-96	
17	Construction Work in Progress-Gas	216	12-96	
18	Non-Traditional Rate Treatment Afforded New Projects	217	NEW 12-07	NA
19	General Description of Construction Overhead Procedure	218	REV 12-07	
20	Accumulated Provision for Depreciation of Gas Utility Plant	219	12-96	
21	Gas Stored	220	REV 04-04	
22	Investments	222	12-96	
23	Investments In Subsidiary Companies	224	12-96	NA
24	Prepayments	230a	12-96	
25	Extraordinary Property Losses	230b	12-96	NA
26	Unrecovered Plant And Regulatory Study Costs	230c	12-96	NA
27	Other Regulatory Assets	232	REV 12-07	
28	Miscellaneous Deferred Debits	233	12-96	
29	Accumulated Deferred Income Taxes	234	REV 12-07	
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250	12-96	
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	12-96	NA
32	Other Paid-In Capital	253	12-96	
33	Discount on Capital Stock	254	12-96	NA
34	Capital Stock Expense	254	12-96	NA
35	Securities Issued Or Assumed And Securities Refunded Or Retired During The Year	255.1	12-96	
36	Long-Term Debt	256	12-96	

37	Unamortized Debt Expense, Premium And Discount On Long-Term Debt	258	12-96	
38	Unamortized Loss And Gain On Reacquired Debt	260	12-96	NA
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	12-96	
40	Taxes Accrued, Prepaid And Charged During Year, Distribution Of Taxes Charged	262	REV 12-07	
41	Miscellaneous Current And Accrued Liabilities	268	12-96	
42	Other Deferred Credits	269	12-96	NA
43	Accumulated Deferred Income Taxes-Other Property (Account 282)	274	REV 12-07	
44	Accumulated Deferred Income Taxes-Other (Account 283)	276	REV 12-07	
45	Other Regulatory Liabilities	278	REV 12-07	
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data	299	NEW 12-08	
47	Gas Operating Revenues	300	REV 12-07	
48	Revenues From Transportation Of Gas Of Others Through Gathering Facilities	302	12-96	NA
49	Revenues From Transportation Of Gas Of Others Through Transmission Facilities	304	12-96	
50	Revenues From Storing Gas Of Others	306	12-96	
51	Other Gas Revenues	308	12-96	
52	Discounted Rate Services And Negotiated Rate Services	313	NEW 12-07	
53	Gas Operation And Maintenance Expenses	317	12-96	
54	Exchange And Imbalance Transactions	328	12-96	
55	Gas Used In Utility Operations	331	12-96	
56	Transmission And Compression Of Gas By Others	332	12-96	NA
57	Other Gas Supply Expenses	334	12-96	
58	Miscellaneous General Expenses-Gas	335	12-96	
59	Depreciation, Depletion, and Amortization of Gas Plant		12-96	
59	Section A. Summary of Depreciation, Depletion, and Amortization Charges	336	12-96	

59	Section B. Factors Used in Estimating Depreciation Charges	338	12-96	
60	Particulars Concerning Certain Income Deductions And Interest Charges Accounts	340	12-96	
	COMMON SECTION		12-96	
61	Regulatory Commission Expenses	350	12-96	
62	Employee Pensions And Benefits (Account 926)	352	NEW 12-07	
63	Distribution Of Salaries And Wages	354	REVISED	
64	Charges For Outside Professional And Other Consultative Services	357	REVISED	
65	Transactions With Associated (Affiliated) Companies	358	NEW 12-07	
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	508	REV 12-07	
67	Gas Storage Projects	512	12-96	
67	Gas Storage Projects	513	12-96	
68	Transmission Lines	514	12-96	
69	Transmission System Peak Deliveries	518	12-96	
70	Auxiliary Peaking Facilities	519	12-96	
71	Gas Account - Natural Gas	520	REV 01-11	
72	Shipper Supplied Gas for the Current Quarter	521	REVISED 02-11	
73	System Maps	522.1	REV. 12-96	
74	Footnote Reference			
75	Footnote Text			
76	Stockholder's Reports (check appropriate box)			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
General Information			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Joseph M Lillo</p> <p>Vice President - Finance</p> <p>1111 South 103rd Street Omaha, NE 68124</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Incorporation: DE</p> <p>Date of Incorporation: 07/14/1986</p> <p>Incorporated Under Special Law:</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>N/A</p> <p>(a) Name of Receiver or Trustee Holding Property of the Respondent:</p> <p>(b) Date Receiver took Possession of Respondent Property:</p> <p>(c) Authority by which the Receivership or Trusteeship was created:</p> <p>(d) Date when possession by receiver or trustee ceased:</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>The respondent owns and operates a natural gas pipeline system and engages in transportation and storage of gas for others in interstate commerce in Illinois, Iowa, Kansas, Michigan, Minnesota, Nebraska, New Mexico, Oklahoma, South Dakota, Texas and Wisconsin</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes</p> <p>(2) <input checked="" type="checkbox"/> No</p>			

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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
3	BHE Pipeline Group, LLC	I	DE	100
4	NNGC Acquisition, LLC	D	DE	100

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Corporations Controlled by Respondent

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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: 12/31/2021	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: 1,002 By Proxy:	3. Give the date and place of such meeting: 12/31/21 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): 12/31/2021			
		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	NNGC Acquisition, LLC	1,002	1,002		
9	666 Grand Avenue, Suite 500, Des Moines, IA 50309-2580				

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
<p align="center">Important Changes During the Year</p>			
<p>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.</p> <ol style="list-style-type: none"> 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. 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. 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. 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. 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. 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. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. 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. 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. 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. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 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. CP20-460-000

By Commission order issued November 17, 2020, Respondent was granted approval to construct and operate the Clifton to Palmyra A-line Abandonment Project consisting of the abandonment in-place of certain segments of its A-line and J-line in Clay and Washington counties, Kansas, and Gage, Jefferson, Lancaster, and Otoe counties, Nebraska, and to construct and operate additional compression and facilities at its Beatrice compressor station in Gage County, Nebraska. The ISO-rated 15,900-horsepower turbine unit (Unit 29) was placed in service November 11, 2021.

CP20-479-000

By Commission order issued January 21, 2021, Respondent was granted approval to abandon in-place approximately 31.8 miles of the 6-inch-diameter Auburn A-branch line located in Lancaster, Otoe, Johnson, and Nemaha counties, Nebraska. The order also granted approval to construct and operate approximately 4.4 miles of an 8-inch-diameter Auburn B-branch line loop, a launcher, regulator station and associated appurtenances in Lancaster and Otoe counties, Nebraska. The Auburn A-branch line was abandoned and the Auburn B-branch line loop and associated facilities were placed into service August 10, 2021.

CP20-503-000

By Commission order issued May 20, 2021, Respondent was granted approval to (1) construct and operate an approximately 0.80-mile-long extension of its 24-inch-diameter Willmar D branch line in Dakota and Scott counties, Minnesota; (2) construct and operate an approximately 0.63-mile-long, 24-inch-diameter pipeline loop of its Carlton interconnect branch line in Carlton County, Minnesota; (3) replace an existing 0.08-mile-long, 8-inch-diameter branch line with a 12-inch-diameter pipeline of the same length in Morrison County, Minnesota; (4) construct and operate a new Hinckley compressor station in Pine County, Minnesota, consisting of one 11,153-horsepower (HP) natural gas-fired turbine compressor unit; (5) install and operate an additional 1,100-HP, electric motor-driven reciprocating compressor unit (Unit No. 3) at the Pierz compressor station, in Morrison County, Minnesota; and (6) install appurtenant facilities including piping, valves, a pig launcher, and a pig receiver. All project facilities were placed in-service as of November 29, 2021.

BLANKET CERTIFICATE ACTIVITIES

No important extensions or reductions of the Respondent's transmission system occurred pursuant to §311(a) of the Natural Gas Policy Act of 1978 from January 1 through December 31, 2021.

§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, 2021.

6. None.

7. None.

8. None .

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

10. None.

11. None.

12. None.

13. Not applicable.

Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
Comparative Balance Sheet (Assets And Other Debits)					
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	5,947,299,531	5,531,941,777	
3	Construction Work in Progress (107)	200-201	195,525,281	111,958,576	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,142,824,812	5,643,900,353	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,442,318,020	1,397,038,640	
6	Net Utility Plant (Total of line 4 less 5)		4,700,506,792	4,246,861,713	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)				
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)				
9	Nuclear Fuel (Total of line 7 less 8)				
10	Net Utility Plant (Total of lines 6 and 9)		4,700,506,792	4,246,861,713	
11	Utility Plant Adjustments (116)	122			
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			
15	Gas Owed to System Gas (117.4)	220	49,753,962	20,520,851	
16	OTHER PROPERTY AND INVESTMENTS				
17	Nonutility Property (121)				
18	(Less) Accum. Provision for Depreciation and Amortization (122)				
19	Investments in Associated Companies (123)	222-223			

20	Investments in Subsidiary Companies (123.1)	224-225		
22	Noncurrent Portion of Allowances			
23	Other Investments (124)	222-223		
24	Sinking Funds (125)			
25	Depreciation Fund (126)			
26	Amortization Fund - Federal (127)			
27	Other Special Funds (128)		69,951,322	60,629,336
28	Long-Term Portion of Derivative Assets (175)			
29	Long-Term Portion of Derivative Assets - Hedges (176)			
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		69,951,322	60,629,336
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)			(21,760,874)
33	Special Deposits (132-134)		5,858,544	5,245,263
34	Working Funds (135)		22,900	23,400
35	Temporary Cash Investments (136)	222-223		33,500,000
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		121,623,340	103,429,995
38	Other Accounts Receivable (143)		7,291,165	10,588,701
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)		325,000,000	185,000,000
41	Accounts Receivable from Associated Companies (146)		37,996,851	11,299,435
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		62,221,924	48,854,250
46	Merchandise (155)			

47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220		
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	5,558,485	6,062,700
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)			
59	Miscellaneous Current and Accrued Assets (174)		47,482,406	22,500,444
60	Derivative Instrument Assets (175)		1,084,231	7,545,382
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			6,068,563
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		614,139,846	418,357,259
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		14,329,679	9,342,217
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	94,894,362	99,500,271
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			77,340

72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	1,769,735	1,058,106
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235	(a) 167,685,888	156,879,071
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		278,679,664	266,857,005
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		5,782,672,514	5,082,867,092

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

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

	Beginning of year	End of year
Net operating loss	\$2,084,015	\$2,378,339
Regulatory Liabilities	101,078,261	98,100,639
Depreciable Property	3,871,084	8,360,976
Total	\$107,033,360	\$108,839,954

Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
Comparative Balance Sheet (Liabilities and Other Credits)					
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	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	1,002	1,002	
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252			
7	Other Paid-In Capital (208-211)	253	981,867,972	981,867,972	
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	1,569,991,670	1,369,102,224	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117		4,450,547	
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		2,551,860,644	2,355,421,745	
16	LONG TERM DEBT				
17	Bonds (221)	256-257	1,600,000,000	1,050,000,000	
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long-Term Debt (224)	256-257		200,000,000	

21	Unamortized Premium on Long-Term Debt (225)	258-259	7,161,414	7,304,573
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	5,297,856	515,259
23	(Less) Current Portion of Long-Term Debt			199,997,833
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		1,601,863,558	1,056,791,481
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases-Noncurrent (227)		483,108	907,582
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		219,518	71,289
29	Accumulated Provision for Pensions and Benefits (228.3)		39,537,454	34,605,354
30	Accumulated Miscellaneous Operating Provisions (228.4)			2,350,351
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities		131,579	74,879
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		14,397,020	15,710,610
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		54,768,679	53,720,065
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			199,997,833
38	Notes Payable (231)			
39	Accounts Payable (232)		103,073,784	40,230,416
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		2,598,624	1,582,327
42	Customer Deposits (235)		19,990,127	18,314,242
43	Taxes Accrued (236)	262-263	72,842,594	62,955,194
44	Interest Accrued (237)		23,116,387	19,876,944
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			

47	Matured Interest (240)			
48	Tax Collections Payable (241)		620,237	575,138
49	Miscellaneous Current and Accrued Liabilities (242)	268	61,370,645	45,497,602
50	Obligations Under Capital Leases-Current (243)		490,376	407,725
51	Derivative Instrument Liabilities (244)		7,901,794	83,463
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		131,579	74,879
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		291,872,989	389,446,005
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		24,419,030	28,803,060
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269		
61	Other Regulatory Liabilities (254)	278	433,639,032	434,136,418
62	Unamortized Gain on Recquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		(a) 787,599,081	725,300,693
65	Accumulated Deferred Income Taxes - Other (283)		(b) 36,649,501	39,247,625
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,282,306,644	1,227,487,796
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		5,782,672,514	5,082,867,092

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty		
Deferred income taxes that could be included in the development of jurisdictional rates:		
	Beginning of year	End of year
Depreciable property	\$725,082,926	\$787,380,387
(b) Concept: AccumulatedDeferredIncomeTaxesOther		
Deferred income taxes that could be included in the development of jurisdictional rates:		
	Beginning of year	End of year
Regulatory assets	\$15,774,724	\$15,467,612

3	Operating Expenses											
4	Operation Expenses (401)	317-325	322,134,543	197,886,335					322,134,543	197,886,335		
5	Maintenance Expenses (402)	317-325	153,725,381	137,163,880					153,725,381	137,163,880		
6	Depreciation Expense (403)	336-338	137,539,229	128,431,624					137,539,229	128,431,624		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338										
8	Amort. & Depl. of Utility Plant (404-405)	336-338	24,722,555	24,940,004					24,722,555	24,940,004		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338										
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)											
11	Amortization of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)											
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262-263	73,706,209	68,386,602					73,706,209	68,386,602		
15	Income Taxes-Federal (409.1)	262-263	40,765,637	61,218,146					40,765,637	61,218,146		
16	Income Taxes-Other (409.1)	262-263	8,990,962	18,571,654					8,990,962	18,571,654		
17	Provision of Deferred Income Taxes (410.1)	234-235	175,580,896	191,590,610					175,580,896	191,590,610		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	137,293,361	185,057,086					137,293,361	185,057,086		

[illegible]

[illegible]

50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	414,845	518,927								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262-263										
53	Income Taxes-Federal (409.2)	262-263	3,459,430	4,045,873								
54	Income Taxes-Other (409.2)	262-263	1,271,066	1,542,616								
55	Provision for Deferred Income Taxes (410.2)	234-235	5,891,266	3,686,830								
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	4,792,949	2,515,675								
57	Investment Tax Credit Adjustments-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		5,828,813	6,759,644								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		16,523,893	19,092,111								
61	INTEREST CHARGES											
62	Interest on Long-Term Debt (427)		62,776,109	55,400,000								
63	Amortization of Debt Disc. and Expense (428)	258-259	444,163	473,918								
64	Amortization of Loss on Reacquired Debt (428.1)											
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	143,159	134,670								

66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)											
67	Interest on Debt to Associated Companies (430)	340										
68	Other Interest Expense (431)	340	212,730	1,777,290								
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		2,145,000	1,619,209								
70	Net Interest Charges (Total of lines 62 thru 69)		61,144,843	55,897,329								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		315,889,446	300,953,111								
72	EXTRAORDINARY ITEMS											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262-263										
77	Extraordinary Items after Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		315,889,446	300,953,111								

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 114, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year						2,276,430	2,276,430		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income						(5,718,963)	(5,718,963)		
3	Preceding Quarter/Year to Date Changes in Fair Value						7,893,080	7,893,080		
4	Total (lines 2 and 3)						2,174,117	2,174,117	300,953,111	303,127,228
5	Balance of Account 219 at End of Preceding Quarter/Year						4,450,547	4,450,547		
6	Balance of Account 219 at Beginning of Current Year						4,450,547	4,450,547		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income						11,042,403	11,042,403		
8	Current Quarter/Year to Date Changes in Fair Value						(15,492,950)	(15,492,950)		

9	Total (lines 7 and 8)						(4,450,547)	(4,450,547)	315,889,446	311,438,899
10	Balance of Account 219 at End of Current Quarter/Year									

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Statement of Retained Earnings

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		1,369,102,224	1,068,149,113
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
3.1	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
3.2	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
3.3	Balance Transferred from Income (Acct 433 less Acct 418.1) 400-403		315,889,446	300,953,111
4	Adjustments to Retained Earnings Credit (Debit)			
6	Balance Transferred from Income (Account 433 less Account 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
7.1	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
8	Appropriations of Retained Earnings Amount			
9	Dividends Declared-Preferred Stock (Account 437)			
9.1	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
10	Dividends Declared-Preferred Stock Amount			

11	Dividends Declared-Common Stock (Account 438)			
11.1	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)	131	(a)(115,000,000)	
12	Dividends Declared-Common Stock Amount			
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)		1,569,991,670	1,369,102,224
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines of 16 and 18)			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)		1,569,991,670	1,369,102,224
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)			
25.1	Other Changes (Explain)			
26	Balance-End of Year			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DividendsDeclaredCommonStock

On July 26, 2021 Northern Natural Gas Company paid a dividend of \$115,000,000.

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Statement of Cash Flows

- 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.
- 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.
- 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.
- Investing Activities: Include at Other (line 27) 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 (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 114)	315,889,446	300,953,111
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	162,261,784	153,371,628
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of (Specify) (footnote details)	(a)10,143,381	10,997,619
6	Deferred Income Taxes (Net)	39,385,852	7,704,680
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	(23,824,438)	(3,031,660)
9	Net (Increase) Decrease in Inventory	(13,367,674)	(6,902,796)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	8,939,647	31,226,629
12	Net (Increase) Decrease in Other Regulatory Assets	(10,281,378)	(5,850,499)
13	Net Increase (Decrease) in Other Regulatory Liabilities	(14,854,876)	1,151,147
14	(Less) Allowance for Other Funds Used During Construction	12,160,946	7,080,686

15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other Adjustments to Cash Flows from Operating Activities		
16.1	Other Adjustments to Cash Flows from Operating Activities	(b) 15,533,580	(7,582,122)
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	477,664,378	474,957,051
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(628,570,144)	(575,296,619)
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	(12,160,946)	(7,080,686)
27	Other Construction and Acquisition of Plant, Investment Activities		
27.1	Other Construction and Acquisition of Plant, Investment Activities	(c) 46,581,164	10,632,507
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(569,828,034)	(557,583,426)
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
33	Investments in and Advances to Associated and Subsidiary Companies	755,000,000	315,000,000
34	Contributions and Advances from Associated and Subsidiary Companies	(895,000,000)	(260,000,000)
36	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
38	Purchase of Investment Securities (a)	(8,787,725)	(14,795,929)
39	Proceeds from Sales of Investment Securities (a)	6,855,755	12,098,568
40	Loan Made or Purchased		
41	Collections on Loans		
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		

45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other Adjustments to Cash Flows from Investment Activities:		
47.1	Other Adjustments to Cash Flows from Investment Activities:		
49	Net Cash Provided by (Used in) Investing Activities (Total of lines 28 thru 47)	(711,760,004)	(505,280,787)
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Proceeds from Issuance of Long-Term Debt (b)	339,775,614	
54	Proceeds from Issuance of Preferred Stock		
55	Proceeds from Issuance of Common Stock		
56	Net Increase in Debt (Long Term Advances)		
56.1	Other: Debt issuance costs		
56.2	Other:		
57	Net Increase in Short-term Debt (c)		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	339,775,614	
61	Payments for Retirement		
62	Payments for Retirement of Long-Term Debt (b)		
63	Payments for Retirement of Preferred Stock		
64	Payments for Retirement of Common Stock		
65	Other Retirements		
65.1	Other Retirements		
66	Net Decrease in Short-Term Debt (c)		
67	Other Adjustments to Financing Cash Flows		
67.1	Other Adjustments to Financing Cash Flows		
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	(115,000,000)	

70	Net Cash Provided by (Used in) Financing Activities (Total of lines 59 thru 69)	224,775,614	
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(9,320,013)	(30,323,736)
76	Cash and Cash Equivalents at Beginning of Period	24,081,212	54,404,948
78	Cash and Cash Equivalents at End of Period	14,761,199	24,081,212

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

	2021	2020
Regulatory assets	\$ 9,842,377	\$ 10,658,371
Debt discount and expense	301,004	339,248
Total	\$ 10,143,381	\$ 10,997,619

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

	2021	2020
Gas balancing activities	\$ (2,924,317)	\$ (6,846,699)
Price risk management activities	16,369,192	—
Prepayments and other assets	2,088,705	(735,423)
Total	\$ 15,533,580	\$ (7,582,122)

(c) Concept: OtherConstructionAndAcquisitionOfPlantInvestmentActivities

	2021	2020
Payables and accrued expenses	\$ 45,280,591	\$ (69,890,010)
CIACs	1,300,573	80,522,517
Total	\$ 46,581,164	\$ 10,632,507

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Notes to Financial Statements

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

(1) Organization and Operations
Northern Natural Gas Company (the "Respondent") is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns 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 14,300 miles of natural gas pipelines, including 5,800 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 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 95.6 Bcf of working gas capacity in five storage facilities. The System is configured with approximately 2,244 active receipt and delivery points which are integrated with the facilities of local distribution companies ("LDC"). Many of the Respondent's LDC customers are part of combined utilities that also use natural gas as a fuel source for electric generation. The Respondent delivered over 1.2 trillion cubic feet of natural gas to its customers in 2021.
(2) Summary of Significant Accounting Policies
<i>Basis of Presentation</i>
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 American ("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 revenue 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.
<i>Use of Estimates in Preparation of Financial Statements</i>
The preparation of the Financial Statements in conformity with FERC guidelines requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates include, but are not limited to, the effects of regulation; unbilled revenue; income taxes; valuation of certain financial assets and liabilities, including derivative contracts, long-lived asset recovery; asset retirement obligations ("AROs"); and accounting for contingencies. Actual results may differ from the estimates used in preparing the Financial Statements. The Respondent has evaluated subsequent events through April 18, 2022, 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.
<i>Statement of Cash Flows</i>
In the Respondent's financial statements for the year ended December 31, 2020, the Respondent classified "issuance of affiliated notes receivable" and "proceeds form repayment of affiliate notes receivable" as financing activities, rather than investing activities. The presentation of the amounts previously reported in the statement of cash flows for the year ended December 31, 2020 have been revised. The Respondent determined that this misstatement was not material to the prior period financial statements.
<i>Accounting for the Effects of Certain Types of Regulation</i>
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 recognized in net income, returned to customers or re-established as accumulated other comprehensive income (loss) ("AOCI").
<i>Fair Value Measurements</i>

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, United States Treasury Bills, 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 amounts are included in other current assets and other assets on the Balance Sheets.

Allowance for Credit Losses

Accounts receivable are primarily short-term in nature with stated collection terms of less than one year from the date of origination 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 utilizes credit loss history. However, the Respondent may adjust the allowance for credit losses to reflect current conditions and reasonable and supportable forecasts that deviate from historical experience. As of December 31, 2021 and 2020, 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 transportation and exchange gas receivables or payables on the Balance Sheets with offsetting entries to cost of gas and liquids sales 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 cost of gas and liquids sales 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.

Derivatives

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

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

For the Respondent's derivatives not designated as hedging contracts, the settled amount is probable of inclusion 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.

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.

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 as well as recover these costs through depreciation expense over the useful lives of the assets.

Depreciation and amortization are computed using the 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. The United States Code of Federal Regulations require that when utility plant are retired, the original cost of the property retired be charged to accumulated depreciation and amortization, net of salvage and removal costs.

Negative salvage is the amount recovered in rates for the estimated removal cost after salvage proceeds to retire defined retirement units over the life of the system. A negative salvage balance that exceeds accumulated net removal costs incurred is recorded as a regulatory liability. If accumulated net removal costs incurred exceeds a negative salvage balance, a regulatory asset is recorded.

incurred is recorded as a regulatory liability. If accumulated net removal costs incurred exceeds a negative salvage balance, a regulatory asset is recorded.

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 represent 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 \$2.1 million and \$1.6 million for the years ended December 31, 2021 and 2020, respectively, and is included in interest expense, net on the Statements of Income. AFUDC on equity funds totaled \$12.2 million and \$7.1 million for the years ended December 31, 2021 and 2020, respectively, and is included in other, net 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.

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.

Impairment

The Respondent evaluates long-lived assets for impairment, including utility plant, when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable or the assets are being held for sale. Upon the occurrence of a triggering event, the asset is reviewed to assess whether the estimated undiscounted cash flows expected from the use of the asset plus the residual value from the ultimate disposal exceeds the carrying value of the asset. If the carrying value exceeds the estimated recoverable amounts, the asset is written down to the estimated fair value and any resulting impairment loss is reflected on the Statements of Income. The impacts of regulation are considered when evaluating the carrying value of regulated assets. There were no impairments in the periods presented.

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 Customer Revenue is derived from tariff-based transportation and storage arrangements approved by the 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, 2021 and 2020, unbilled revenue was \$5.8 million and \$4.4 million, respectively, and is included in 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, 2021 and 2020.

Income Taxes

Berkshire Hathaway includes the Respondent 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 return 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 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. Estimated interest and penalties, if any, related to uncertain tax

any statement income tax expense that may result from these transactions, if any, is not expected to have a material adverse impact on the Respondent's material financial statements and position, if any, related to statement and 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, 2021 and December 31, 2020, 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, 2021 and 2020, 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,	
	2021	2020
Cash and cash equivalents	\$ 23	\$ 11,763
Restricted cash and cash equivalents in other current assets	2,277	2,096
Restricted cash and cash equivalents in other assets	12,461	10,222
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 14,761	\$ 24,081

(4) Utility Plant

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

	Depreciation Rates	2021	2020
Transmission and other plant	2.3% to 10.0%	\$ 4,860,578	\$ 4,463,281
Storage plant	1.25% to 10.0%	774,326	752,751
Intangible plant ⁽¹⁾	10.0% to 13.0%	171,272	183,375
General plant and buildings	2.75% to 20.0%	140,147	131,222
Property under capital leases		973	1,313
Utility plant		5,947,296	5,531,942
Construction work-in-progress		195,525	111,959
Total utility plant		6,142,821	5,643,901
Accumulated depreciation and amortization		(1,442,318)	(1,397,039)
Net utility plant		4,700,503	4,246,862
System gas		119,395	90,161
Total utility plant, net		\$ 4,819,898	\$ 4,337,023

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

The Respondent had gross costs for capitalized right of use or right of way of \$116.1 million and \$113.9 million and accumulated amortization of \$40.6 million and \$42.3 million as of December 31, 2021 and 2020, 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 based on surviving life of operating plant are amortized at rates of 1.25% for storage plant and 2.3% for transmission plant. Capitalized right of way costs with limited term life contracts are amortized over the life of the contract.

The Respondent had gross costs for capitalized software development of \$150.1 million and \$165.7 million and accumulated amortization of \$80.4 million and \$79.8 million as of December 31, 2021 and 2020, 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%.

For the years ended December 31, 2021 and 2020, depreciation expense of \$137.5 million and \$128.4 million, respectively, and amortization expense of \$24.7 million and \$24.9 million, respectively, were included in depreciation and amortization on the Statements of Income. The Respondent expects amortization expense to be \$22.0 million for 2022, \$23.5 million for 2023, \$23.3 million for 2024, \$23.6 million for 2025 and \$26.0 million for 2026.

(5) Regulatory Matters

Regulatory Assets

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	2021	2020
Deferred income taxes associated with equity AFUDC ⁽¹⁾	44 years	\$ 26,600	\$ 22,574

Deferred income taxes associated with equity financing	27 years	\$	20,556	\$	20,556
Deferred unamortized loss on derivative contract value	1 year		19,853		20,556
Employee benefit plan ⁽²⁾	12 years		18,837		15,343
Smart pigging and hydrostatic testing costs	5 years		13,046		19,287
Unrecovered offshore ARO	4 years		13,573		6,632
Fuel trackers periodic rate adjustments	1 year		1,488		3,852
Other	Various		1,497		2,993
Total regulatory assets		\$	94,894	\$	91,237
Reflected as:					
Other current assets		\$	1,488	\$	3,397
Noncurrent assets			93,406		87,840
Total regulatory assets		\$	94,894	\$	91,237

(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 \$46.6 million and \$37.1 million as of December 31, 2021 and 2020, respectively.

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):

	2021	2020
Unaccounted for gas volumetric tracker:		
Balance, January 1	\$ 2,212	\$ (171)
Unaccounted for activity ⁽¹⁾	(719)	2,937
Gas retained ⁽¹⁾	(11,130)	(554)
Balance, December 31	(9,637)	2,212
Under-recovery retainage		
Balance, January 1	454	—
Retained Gas (1) & Tracker Revaluation	(467)	57
Over(Under) Recovery of Storage Gas	240	397
Balance, December 31	227	454
Electric compression tracker:		
Balance, January 1	(23)	208
Gas operating revenue	(553)	(686)
Operating expenses	421	455
Balance, December 31	(155)	(23)
Fuel and storage volumetric tracker:		
Balance, January 1	(5,347)	(3,245)
Gas used ⁽¹⁾	82,510	32,934
Gas retained ⁽¹⁾	(88,970)	(35,036)
Balance, December 31	(11,807)	(5,347)
Total	\$ (21,372)	\$ (2,704)

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

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

	Remaining Life	2021	2020
Excess deferred income taxes ⁽¹⁾	27 years or less	\$ 367,981	\$ 379,106
Employee benefit plan ⁽²⁾	12 years	39,344	34,937

Unrealized gain on derivative contracts	Various	2,113	9,552
Other	1 year	24,201	14,739
Total regulatory liabilities		<u>\$ 433,639</u>	<u>\$ 438,334</u>
Reflected as:			
Other current liabilities		\$ 24,201	\$ 8,821
Noncurrent liabilities		409,438	429,513
Total regulatory liabilities		<u>\$ 433,639</u>	<u>\$ 438,334</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.

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):

	2021	2020
DDVC and penalty revenue tracker:		
Balance, January 1	\$ 2,222	\$ 3,048
Revenue collected ⁽¹⁾	11,610	1,923
Interest expense	179	81
Customer reimbursements	(12,831)	(2,830)
Balance, December 31	<u>1,180</u>	<u>2,222</u>
Carlton surcharge revenue tracker:		
Balance, January 1	1,229	1,341
Revenue collected ⁽²⁾	3,450	3,213
Interest expense	29	142
Customer reimbursements	(3,286)	(3,467)
Balance, December 31	<u>1,422</u>	<u>1,229</u>
Total	<u>\$ 2,602</u>	<u>\$ 3,451</u>

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

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

(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	2021	2020
Long-term debt:			
4.25% Senior Notes, due 2021	\$ —	\$ —	\$ 199,917
5.8% Senior Bonds, due 2037	150,000	149,925	149,176
4.1% Senior Bonds, due 2042	250,000	249,649	247,809
4.3% Senior Bonds, due 2049	650,000	657,089	650,545
3.4% Senior Bonds, due 2051	550,000	545,200	—
Total long-term debt	<u>\$ 1,600,000</u>	<u>\$ 1,601,863</u>	<u>\$ 1,247,447</u>

	2021	2020
Reflected as:		
Current liabilities	\$ —	\$ 199,917
Noncurrent liabilities	1,601,863	1,047,530
Total long-term debt	<u>\$ 1,601,863</u>	<u>\$ 1,247,447</u>

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

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

(7) Income Taxes

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

	2021	2020
Current:		
Federal	\$ 44,225	\$ 65,264
State	10,262	20,114
	<u>54,487</u>	<u>85,378</u>
Deferred:		
Federal	24,923	94
State	14,463	7,611
	<u>39,386</u>	<u>7,705</u>
Total	<u>\$ 93,873</u>	<u>\$ 93,083</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:

	2021	2020
Federal statutory income tax rate	21.0 %	21.0 %
State income tax, net of federal income tax benefit	5.4	5.8
Effects of ratemaking	(2.9)	(2.9)
Other	(0.6)	(0.3)
Effective income tax rate	<u>22.9 %</u>	<u>23.6 %</u>

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

	2021	2020
Deferred income tax assets:		
Regulatory liabilities	\$ 108,585	\$ 110,399
Utility plant, net	36,235	25,611
Accrued employee expenses	8,644	8,924
State carryforwards	4,567	4,607
Asset retirement obligations	3,821	4,189
Other	7,791	5,449
Total deferred income tax assets	<u>169,643</u>	<u>159,179</u>
Valuation allowance	<u>(1,957)</u>	<u>(2,300)</u>
Total deferred income tax assets, net	<u>167,686</u>	<u>156,879</u>
Deferred income tax liabilities:		
Utility plant, net	(787,599)	(725,301)
Regulatory assets	(24,567)	(23,828)
Employee benefits	(10,443)	(9,315)
Other	(1,640)	(6,104)
Total deferred income tax liabilities	<u>(824,249)</u>	<u>(764,548)</u>
Net deferred income tax liability	<u>\$ (656,563)</u>	<u>\$ (607,669)</u>

The Respondent did not have federal net operating loss or credit carryforwards as of December 31, 2021. The following table provides the Respondent's state net operating loss and credit carryforwards and expiration dates as of December 31, 2021 (in thousands):

Net operating loss carryforwards	\$	78,271
Deferred income taxes on net operating loss carryforwards	\$	4,531
Expiration dates		2022-indefinite
Charitable contribution carryforwards	\$	4,839
Deferred income taxes on charitable contribution carryforwards	\$	28
Expiration dates		2022-2025
Other tax credits	\$	8
Expiration dates		2022-2027

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

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, 2017, 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	
	2021	2020	2021	2020
Service cost	\$ 20	\$ 8	\$ 9	\$ 4
Interest cost	22	25	8	7
Expected return on plan assets	(37)	(40)	(10)	(14)
Settlement	(5)	—	—	—
Net amortization	1	1	(4)	(5)
Net periodic benefit cost (credit)	\$ 1	\$ (6)	\$ 3	\$ (8)

The Respondent's share of pension cost totaled \$0.6 million and \$1.1 million for the years ended December 31, 2021 and 2020, respectively. The Respondent's share of other postretirement cost totaled \$(1.6) million and \$(2.4) million for the years ended December 31, 2021 and 2020, respectively.

Funded Status

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

	Pension		Other Postretirement	
	2021	2020	2021	2020
Plan assets at fair value, beginning of year	\$ 718	\$ 717	\$ 278	\$ 272
Employer contributions	8	6	10	3
Participant contributions	—	—	1	1
Actual return on plan assets	58	55	34	15
Settlement	(46)	—	—	—
Benefits paid	(34)	(60)	(15)	(13)
Plan assets at fair value, end of year	\$ 704	\$ 718	\$ 308	\$ 278

The Respondent's contributions to the pension plan and the other postretirement plan totaled \$0.9 million and \$1.1 million for the years ended December 31, 2021 and 2020, respectively. As of December 31, 2021 and 2020, the fair value of plan assets attributable to the Respondent in the pension plan was \$13.2 million and \$18.4 million, respectively, and the other postretirement plan was \$52.7 million and \$49.6 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	
	2021	2020	2021	2020
Benefit obligation, beginning of year	\$ 845	\$ 763	\$ 304	\$ 226
Service cost	20	8	9	4
Interest cost	22	25	8	7
Participant contributions	—	—	1	1
Actuarial (gain) loss	(25)	28	(18)	42
Plan amendments	—	—	1	—
Settlement	(46)	—	—	—
Acquisition	(1)	81	(5)	37
Benefits paid	(34)	(60)	(15)	(13)
Benefit obligation, end of year	\$ 781	\$ 845	\$ 285	\$ 304
Accumulated benefit obligation, end of year	\$ 721	\$ 773		

MEC paid benefits from the plans to the Respondent's participants totaling \$5.5 million and \$5.8 million for the years ended December 31, 2021 and 2020, respectively. As of December 31, 2021 and 2020, the benefit obligation attributable to the Respondent for the pension plan was \$32.2 million and \$33.8 million, respectively, and for the other postretirement plan was \$13.4 million and \$14.7 million, respectively.

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

	Pension		Other Postretirement	
	2021	2020	2021	2020
Plan assets at fair value, end of year	\$ 704	\$ 718	\$ 308	\$ 278
Less - benefit obligation, end of year	781	845	285	304
Funded status	\$ (77)	\$ (127)	\$ 23	\$ (26)
Amounts recognized on the Balance Sheets:				
Other assets	\$ 34	\$ —	\$ 23	\$ —
Other current liabilities	(7)	(7)	—	—
Other liabilities	(104)	(120)	—	(26)
Amounts recognized	\$ (77)	\$ (127)	\$ 23	\$ (26)

As of December 31, 2021, 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 \$18.8 million and \$39.3 million, respectively. 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. 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	
	2021	2020	2021	2020
Net (gain) loss	\$ (25)	\$ 18	\$ 2	\$ 45
Prior service (credit) cost	—	—	(3)	(9)
Total	\$ (25)	\$ 18	\$ (1)	\$ 36

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, 2021 and 2020 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
Pension				
Balance, December 31, 2019	\$ 19	\$ (32)	\$ 18	\$ 5
Net loss 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
Net (gain) loss arising during the year	2	(40)	(9)	(47)
Net amortization	(1)	—	—	(1)
Settlement	—	5	—	5
Total	1	(35)	(9)	(43)
Balance, December 31, 2021	\$ 22	\$ (55)	\$ 8	\$ (25)

	Regulatory Asset	Receivables (Payables) Affiliates	Total
Other Postretirement			
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
Net loss arising during the year	(29)	(13)	(42)
Net prior service cost arising during the year	1	—	1
Net amortization	3	1	4
Total	(25)	(12)	(37)
Balance, December 31, 2021	\$ 20	\$ (21)	\$ (1)

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	
	2021	2020	2021	2020
Benefit obligations as of December 31:				
Discount rate	3.05 %	2.75 %	2.95 %	2.65 %
Rate of compensation increase	2.75 %	2.75 %	N/A	N/A
Interest crediting rates for cash balance plan				
2019	N/A	N/A	N/A	N/A
2020	N/A	2.27 %	N/A	N/A
2021	1.19 %	0.99 %	N/A	N/A
2022	1.19 %	0.99 %	N/A	N/A
2023	1.19 %	0.99 %	N/A	N/A
2024 and beyond	1.19 %	0.99 %	N/A	N/A

Net periodic benefit cost for the years ended December 31:

Discount rate	2.75 %	3.40 %	2.65 %	3.20 %
Expected return on plans assets (1)	5.60 %	6.25 %	4.00 %	6.00 %
Rate of compensation increase	2.75 %	2.75 %	N/A	N/A
Interest crediting rates for cash balance plan	1.19 %	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 2.39% for 2021, 4.62% for 2020.

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.

	2021	2020
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	5.90 %	6.20 %
Rate that the cost trend rate gradually declines to	5.00 %	5.00 %
Year that the rate reaches the rate it is assumed to remain at	2025	2025

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$7 million and \$3 million, respectively, during 2022. Funding to MEC's pension benefit plan trust is based upon the actuarially determined costs of the plan and the requirements of the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 and the Pension Protection Act of 2006, as amended. MEC considers contributing additional amounts from time to time in order to achieve certain funding levels specified under the Pension Protection Act of 2006, as amended. MEC's funding policy for its other postretirement benefit plan is to generally contribute amounts consistent with its rate regulatory arrangements. The Respondent's contributions to the pension plan and the other postretirement plan are expected to be \$1.2 million and \$- million, respectively, during 2022.

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 2022 through 2026 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2022	\$ 56	\$ 21
2023	55	22
2024	54	22
2025	52	22
2026	51	22
2027-2031	229	98

Plan Assets

Investment Policy and Asset Allocations

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

The target allocations (percentage of plan assets) for MEC's pension and other postretirement benefit plan assets are as follows as of December 31, 2021:

	Pension	Other Postretirement
	%	%
Debt securities (1)	60-80	25-35
Equity securities (1)	20-40	65-75
Other	0-15	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.

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			Total
	Level 1	Level 2	Level 3	
As of December 31, 2021				
Cash equivalents	\$ —	\$ 27	\$ —	\$ 27
Debt securities:				
United States government obligations	33	—	—	33
Corporate obligations	—	242	—	242
Municipal obligations	—	18	—	18
Agency, asset and mortgage-backed obligations		17		17
Equity securities:				
United States companies	35	—	—	35
Total assets in the hierarchy	<u>\$ 68</u>	<u>\$ 304</u>	<u>\$ —</u>	<u>372</u>
Investment funds ⁽¹⁾ measured at net asset value				332
Total				<u>\$ 704</u>
As of December 31, 2020				
Cash equivalents	\$ —	\$ 26	\$ —	\$ 26
Debt securities:				
United States government obligations	14	—	—	14
Corporate obligations	—	160	—	160
Municipal obligations	—	17	—	17
Agency, asset and mortgage-backed obligations	—	—	—	—
Equity securities:				
United States companies	65	—	—	65
Total assets in the hierarchy	<u>\$ 79</u>	<u>\$ 203</u>	<u>\$ —</u>	<u>282</u>
Investment funds ⁽¹⁾ measured at net asset value				393
Real estate funds measured at net asset value				43
Total				<u>\$ 718</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 2021 and 65% and 35%, respectively, for 2020. Additionally, these funds are invested in United States and international securities of approximately 90% and 10%, respectively, for 2021 and 82% and 18%, respectively, for 2020.

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			Total
	Level 1	Level 2	Level 3	
As of December 31, 2021				
Cash equivalents	\$ 8	\$ —	\$ —	\$ 8
Debt securities:				
United States government obligations	3	—	—	3
Corporate obligations	—	6	—	6
Municipal obligations	—	28	—	28

Agency, asset and mortgage-backed obligations	—	3	—	3
Equity securities:				
Investment funds (1)	260	—	—	260
Total	<u>\$ 271</u>	<u>\$ 37</u>	<u>\$ —</u>	<u>\$ 308</u>

As of December 31, 2020

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>

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 82% and 18%, respectively, for 2021 and 56% and 44%, respectively, for 2020. Additionally, these funds are invested in United States and international securities of approximately 82% and 18%, respectively, for 2021 and 56% and 44%, respectively, for 2020.

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 \$7.0 million and \$6.1 million for the years ended December 31, 2021 and 2020, 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):

	2021	2020
Beginning balance	\$ 15,711	\$ 15,290
Change in estimated costs	—	63
Retirements	(1,716)	(301)
Accretion	402	659
Ending balance	<u>\$ 14,397</u>	<u>\$ 15,711</u>

(10) Fair Value Measurements

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

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

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

	Input Levels for the Fair Value Measurements				
	Level 1	Level 2	Level 3	Other ⁽¹⁾	Total
<u>As of December 31, 2021</u>					
Assets:					
Commodity derivatives	\$ —	\$ 14,413	\$ —	\$ (13,329)	\$ 1,084
Money market mutual funds	14,738	—	—	—	14,738
Investment funds	15,999	—	—	—	15,999
	<u>\$ 30,737</u>	<u>\$ 14,413</u>	<u>\$ —</u>	<u>\$ (13,329)</u>	<u>\$ 31,821</u>
Liabilities - commodity derivatives	\$ —	\$ (21,231)	\$ —	\$ 13,329	\$ (7,902)
<u>As of December 31, 2020</u>					
Assets:					
Commodity derivatives	\$ —	\$ 16,654	\$ —	\$ (3,040)	\$ 13,614
Money market mutual funds	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)

(1) Represents netting under master netting arrangements.

Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which the Respondent transacts. When quoted prices for identical contracts are not available, the Respondent uses forward price curves. Forward price curves represent the Respondent's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. The Respondent bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by the Respondent. Market price quotations for certain major natural gas 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):

	2021		2020	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	<u>\$ 1,601,863</u>	<u>\$ 1,802,116</u>	<u>\$ 1,247,447</u>	<u>\$ 1,474,391</u>

(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 10 largest customers accounted for 65% of its system-wide transportation and storage revenue in 2021.

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	
	2021	2020	2021	2020
CenterPoint Energy Resources Corporation ⁽¹⁾	13 %	12 %	14 %	21 %
Xcel Energy, Inc. ⁽²⁾	13	12	8	9

(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 Corporation and Southwestern Public Service Company, subsidiaries of Xcel Energy, Inc.

(4) 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 Acel 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 transportation and exchange gas receivables were \$22.8 million and \$6.8 million as of December 31, 2021 and 2020, respectively. Included in these amounts were balances owed of \$18.7 million and \$4.8 million as of December 31, 2021 and 2020, respectively, which were related to the Respondent's deferred delivery services.

As a general policy, collateral is not required for receivables from creditworthy customers. Customers' financial condition and creditworthiness are regularly evaluated, and historical losses have been minimal. In order to provide protection against credit risk, and as permitted by the terms of the Respondent's tariff, the Respondent has, among other alternatives, required customers that lack creditworthiness as defined by the tariff to provide letters of credit, cash security deposits or to establish separate legally restricted escrow funds to be held until these customers' creditworthiness can be demonstrated. As of December 31, 2021 and 2020, the Respondent has reflected on the Balance Sheets escrow funds of \$2.3 million and \$2.1 million, respectively, in other current assets and \$12.5 million and \$10.2 million, respectively, in other assets with offsetting amounts in other current liabilities and long-term liabilities, respectively.

(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 system reliability objectives and increased customer growth including commitments to two of its largest customers to meet minimum levels of incremental capacity requests through 2027 and 2034. As of December 31, 2021, the Respondent had firm construction commitments of \$88.0 million, primarily related to branch line and compressor replacements. Capital expenditure needs are reviewed regularly by management and may change significantly as a result of such reviews. Estimates may change significantly at any time as a result of, among other factors, changes in rules and regulations, including environmental; changes in income tax laws; general business conditions; load projections; system reliability standards; the cost and efficiency of construction labor, equipment, and materials; and the cost and availability of capital.

Easements

The Respondent has non-cancelable easements with minimum payment commitments as of December 31, 2021 of \$1.3 million, \$1.3 million, \$1.3 million, 1.3 million and \$1.3 million for the years 2022 through 2026, respectively, and \$5.0 million for the total of the years thereafter.

(13) Revenue from Contracts with Customers

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

	Year Ended December 31,	
	2021	2020
Customer Revenue:		
Transportation service	\$ 946,966	\$ 850,708
Storage service	91,239	89,828
Gas, liquids and other sales	223,245	18,029
Total Customer Revenue	1,261,450	958,565
Other Revenue (1)	(7,070)	9,064
Total	\$ 1,254,380	\$ 967,629

(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.

During February 2021, the south-central United States experienced a significant weather event, which disrupted natural gas and electric production in the Respondent's field area and created extraordinary pricing dislocation throughout the Respondent's system. Net income for the year ended December 31, 2021 included one-time pre-tax gains for margins on gas sales and higher transportation revenue of \$120 million.

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, 2021 (in thousands):

Less than 12 months	\$ 800,423
More than 12 months	3,684,729
Total	\$ 4,485,152

(14) Other Related Party Transactions

The Respondent provided gas transportation, storage and other services to MEC totaling \$78.4 million and \$74.9 million for the years ended December 31, 2021 and 2020, 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 \$8.1 million and \$7.9 million for the years ended December 31, 2021 and 2020, respectively. MEC also provided electricity and other services to the Respondent of \$0.9 million and \$0.7 million for years ended December 31, 2021 and 2020

respectively. The Respondent reimbursed MEC \$86.2 million and \$81.9 million for the years ended December 31, 2021 and 2020, respectively, for payroll, healthcare benefits and other benefit payments that MEC processed on behalf of the Respondent.

BHE provides certain administrative and management services, including executive, financial, legal and tax, to the Respondent. Expenses incurred by BHE and billed to the Respondent are based on the individual services and expense items provided and were \$8.8 million and \$4.7 million for the years ended December 31, 2021 and 2020, respectively. Income tax transactions with BHE resulted in net payments of \$79.6 million and \$75.9 million for the years ended December 31, 2021 and 2020, respectively. The income tax receivable of \$26.8 million and \$1.2 million as of December 31, 2021 and 2020 are due from BHE.

The Respondent had net accounts payable to BHE and certain subsidiaries for intercompany transactions totaling \$2.6 million and \$1.6 million as of December 31, 2021 and 2020, respectively. The Respondent also had accounts receivable from affiliates of \$11.2 million and \$10.1 million as of December 31, 2021 and 2020, 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 \$1.5 million and \$1.8 million for the years ended December 31, 2021 and 2020, respectively, for these services.

The Respondent possesses demand promissory notes from BHE. The balance of the demand promissory notes as of December 31, 2021 and 2020 was \$325.0 million and \$185.0 million, respectively. The notes contain variable interest rates based on 30-day LIBOR plus a fixed spread per annum. Interest income of \$2.8 million and \$3.4 million was recorded for the years ended December 31, 2021 and 2020, respectively.

(15) Subsequent Events

In January, February and March of 2022, BHE issued promissory notes totaling \$170.0 million and repaid demand promissory notes totaling \$40.0 million.

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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 (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)
1	UTILITY PLANT					
2	In Service					
3	Plant in Service (Classified)	5,297,391,946		5,297,391,946		
4	Property Under Capital Leases	972,663		972,663		
5	Plant Purchased or Sold					
6	Completed Construction not Classified	642,177,992		642,177,992		
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)	5,940,542,601		5,940,542,601		
9	Leased to Others					
10	Held for Future Use	6,756,930		6,756,930		
11	Construction Work in Progress	195,525,281		195,525,281		
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,142,824,812		6,142,824,812		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,442,318,020		1,442,318,020		
15	Net Utility Plant (Total of lines 13 and 14)	4,700,506,792		4,700,506,792		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
17	In Service:					
18	Depreciation	1,307,981,019		1,307,981,019		
19						

	Amortization and Depletion of Producing Natural Gas Land and Land Rights					
20	Amortization of Underground Storage Land and Land Rights	9,505,150		9,505,150		
21	Amortization of Other Utility Plant	124,246,417		124,246,417		
22	TOTAL In Service (Total of lines 18 thru 21)	1,441,732,586		1,441,732,586		
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		567,717		
29	Amortization	17,717		17,717		
30	TOTAL Held for Future Use (Total of lines 28 and 29)	585,434		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)	1,442,318,020		1,442,318,020		

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Include in a footnote, the account distributions of these tentative classifications in columns (c) and (d), 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.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT						
2	301 Organization	4,841,691					4,841,691
3	302 Franchise and Consents						
4	303 MiscellaneousIntangiblePlant	178,532,920	8,557,994	20,532,971			166,557,943
5	Total Intangible Plant (Total of lines 2 thru 4)	183,374,611	8,557,994	20,532,971			171,399,634
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 Structures						
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					1,528,820
20	333 Field Compressor Station Equipment						
21	334 Field Measuring and Regulating Station Equipment	16,922					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 Gathering Plant	2,783,353					2,783,353
27	Total Production and Gathering Plant (Total of lines 8 thru 26)	4,329,095					4,329,095
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						
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 (Total of lines 29 thru 37)						
39	Total Natural Gas Production Plant (Total of lines 27 and 38)	4,329,095					4,329,095
40	Manufactured Gas Production Plant (Submit supplementary information in a footnote)						
41	Total Production Plant (Total of lines 39 and 40)	4,329,095					4,329,095
42	NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground storage plant						
44	350.1 Land	4,338,630	12,792			(1,966,610)	2,384,812
45	350.2 Rights-of-Way	2,362,237					2,362,237
46	351 Structures and Improvements	42,887,335	698,174	482,901		4,150,738	47,253,346
47	352 Wells	156,700,953	1,396,003	(2,640,570)		(5,107,675)	155,629,851
48	352.1 Storage Leaseholds and Rights	20,532,180					20,532,180
49	352.2 Reservoirs	16,459,179	303,932				16,763,111
50	352.3 Non-recoverable Natural Gas	32,972,796					32,972,796
51	353 Lines	92,263,538	2,953,210	(1,073,200)		24,474	96,314,422
52	354 Compressor Station Equipment	135,611,249	7,773,177	3,852,075		1,492,610	141,024,961

53	355 Measuring and Regulating Equipment	20,495,179	1,766,310	32,286		666,758	22,895,961
54	356 Purification Equipment	76,092,977	(2,640)	(1,374,000)		(86,359)	77,377,978
55	357 Other Equipment	6,667,581	49,461	(467,695)		826,064	8,010,801
56	358 Asset Retirement Costs for Underground Storage Plant						
57	Total Underground Storage Plant (Total of lines 44 thru 56)	607,383,834	14,950,419	(1,188,203)			623,522,456
58	Other Storage Plant						
59	360 Land and Land Rights	639,698					639,698
60	361 Structures and Improvements	28,675,850	2,517,639	(86,871)			31,280,360
61	362 Gas Holders	20,121,837					20,121,837
62	363 Purification Equipment	15,677,866	178,523	(647,189)		(1,333,573)	15,170,005
63	363.1 Liquefaction Equipment	19,573,376		11,811			19,561,565
64	363.2 Vaporizing Equipment	13,211,100	1	6,308		(9,542)	13,195,251
65	363.3 Compressor Equipment	36,052,394	1,349,586	16,916		1,247,980	38,633,044
66	363.4 Measuring and Regulating Equipment	3,087,405	12,574	22,707		122,554	3,199,826
67	363.5 Other Equipment	31,945	712,910	2,600			742,255
68	363.6 Asset Retirement Costs for Other Storage Plant						
69	Total Other Storage Plant (Total of lines 58 thru 68)	137,071,471	4,771,233	(673,718)		27,419	142,543,841
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					5,769,360
74	364.4 LNG Transportation Equipment	1,619,443					1,619,443

75	364.5 Measuring and Regulating Equipment	854,691		(32,479)			887,170
76	364.6 Compressor Station Equipment	36,960				(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 Natural Gas , Terminating and Processing Plant (Total of lines 71 thru 79)	8,280,454		(32,479)		(36,960)	8,275,973
81	Total Nat'l Gas Storage and Processing Plant (Total of lines 57, 69, and 80)	752,735,759	19,721,652	(1,894,400)		(9,541)	774,342,270
82	TRANSMISSION PLAN						
83	365.1 Land and Land Rights	4,300,400	60,006				4,360,406
84	365.2 Rights-of-Way	91,053,019	2,111,833	7,091			93,157,761
85	366 Structures and Improvements	161,702,968	12,139,292	1,724,565			172,117,695
86	367 Mains	2,659,412,346	154,300,223	(7,029,129)		11,017,928	2,831,759,626
87	368 Compressor Station Equipment	1,129,729,312	177,535,873	3,286,218		(10,186,586)	1,293,792,381
88	369 Measuring and Regulating Station Equipment	388,579,096	55,393,862	4,648,953			439,324,005
89	370 Communication Equipment	3,232,998	134,110	135,692			3,231,416
90	371 Other Equipment	3,007,796	116	2,426		(821,801)	2,183,685
91	372 Asset Retirement Costs for Transmission Plant	11,192,402		(b)1,812,845			9,379,557
92	Total Transmission Plant (Total of line 81 thru 91)	4,452,210,337	401,675,315	4,588,661		9,541	4,849,306,532
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 (Total of lines 94 thru 108)						
110	GENERAL PLANT						
111	389 Land and Land Rights	1,948,874					1,948,874
112	390 Structures and Improvements	29,135,646	3,404,130	(137,300)			32,677,076
113	391 Office Furniture and Equipment	27,018,518	2,029,711	1,726,971			27,321,258
114	392 Transportation Equipment	26,814,370	1,290,486	861,577			27,243,279
115	393 Stores Equipment						
116	394 Tools, Shop, and Garage Equipment	29,408,967	3,121,977	2,110,036			30,420,908
117	395 Laboratory Equipment	391,678	2,020,402				2,412,080
118	396 Power Operated Equipment	12,897,236	1,647,386				14,544,622
119	397 Communication Equipment	2,741,579	25,933				2,767,512

120	398 Miscellaneous Equipment	864,935	(1,891)	6,246			856,798
121	Subtotal (Total of lines 111 thru 120)	131,221,803	13,538,134	4,567,530			140,192,407
122	399 Other Tangible Property						
123	399.1 Asset Retirement Costs for General Plant						
124	Total General Plant (Total of lines 121, 122, and 123)	131,221,803	13,538,134	4,567,530			140,192,407
125	Total (Accounts 101 and 106)	5,523,871,605	(a)443,493,095	(g)27,794,762			5,939,569,938
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 (Total of lines 125 thru 128)	5,523,871,605	443,493,095	27,794,762			5,939,569,938

Name of Respondent: Northern Natural Gas Company	This report is:	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

FOOTNOTE DATA

(a) Concept: GasPlantInServiceAndCompletedConstructionNotClassifiedGasAdditions

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 No.	Account Description		Beginning Balance	Additions	Classified	Ending Balance
1	INTANGIBLE PLANT					
4	303	Misc intangible plant	37,638,447	8,557,995	(37,921,887)	8,274,555
5		Total intangible plant	37,638,447	8,557,995	(37,921,887)	8,274,555
42	NATURAL GAS STORAGE & PROCESSING PLANT					
43	Underground Storage Plant					
44	350.1	Land	2,518,887	12,792	(1,966,610)	565,069
46	351	Structures and improvements	3,290,031	2,882,302	(4,026,593)	2,145,740
47	352	Wells	23,397,384	(3,711,672)	(11,652,252)	8,033,460
48	352.1	Storage leaseholds & rights	58,623	—	—	58,623
49	352.2	Reservoirs	—	303,932	—	303,932
51	353	Lines	5,882,190	2,977,684	(6,873,540)	1,986,334
52	354	Compressor station equipment	32,541,958	9,265,787	(24,673,473)	17,134,272
53	355	Measure/Regulating equip	—	2,433,068	(1,406,857)	1,026,211
54	356	Purification equipment	7,671,986	(88,999)	(6,834,218)	748,769
55	357	Other equipment	2,747,760	875,525	(3,135,121)	488,164
57		Total Underground Storage Plant	78,108,819	14,950,419	(60,568,664)	32,490,574
58	Other Storage Plant					
60	361	Structures and improvements	5,786,497	2,517,639	(5,848,744)	2,455,392
62	363	Purification equipment	1,333,573	(1,155,050)	—	178,523
63	363.1	Liquefaction equipment	1,827,767	—	—	1,827,767
64	363.2	Vaporizing equipment	33,224	(9,542)	—	23,682
65	363.3	Compressor equipment	2,342,968	2,560,606	(2,266,077)	2,637,497
66	363.4	Measuring/Reg equipment	—	135,128	(135,128)	—
67	363.5	Other Equipment	31,945	712,910	—	744,855
69		Total Other Storage Plant	11,355,974	4,761,691	(8,249,949)	7,867,716
70	Base Load LNG Terminating & Processing Plant					
75	364.5	Measure/Reg equipment	576,285	—	(576,285)	—
76	364.6	Compressor Station	36,960	—	(36,960)	—
80		Total Base LNG	613,245	—	(613,245)	—
81	Total Natural Gas Storage Plant		90,078,038	19,712,110	(69,431,858)	40,358,290

82	TRANSMISSION PLANT					
83	365.1	Land and land rights	1,491,453	60,006	(2)	1,551,457
84	365.2	Rights-of-way	8,911	2,111,833	(2,111,833)	8,911
85	366	Structures and improvements	29,432,387	12,139,292	(25,230,167)	16,341,512
86	367	Mains	420,932,412	154,216,475	(321,620,825)	253,528,062
87	368	Compressor station equipment	312,932,904	178,450,960	(269,715,535)	221,668,329
88	369	Measure/reg station equip	43,423,698	55,393,862	(35,258,986)	63,558,574
89	370	Communication equipment	2,320,458	134,110	(1,170,137)	1,284,431
90	371	Other equipment	943,605	(821,685)	(83,745)	38,175
92		Total Transmission Plant	811,485,828	401,684,853	(655,191,230)	557,979,451
110	GENERAL PLANT					
112	390	Structures and improvements	7,040,186	3,404,130	(5,783,518)	4,660,798
113	391C	Office Furniture Computer Equip	12,097,011	2,029,712	(2,467,760)	11,658,963
114	392	Transportation equipment	4,978,349	1,290,486	(2,016,900)	4,251,935
116	394	Tools, shop and garage equip	6,483,086	3,121,977	(1,594,348)	8,010,715
117	395	Laboratory equipment	—	2,020,402	—	2,020,402
118	396	Power operated equipment	1,989,976	1,647,386	(422,350)	3,215,012
119	397	Communication equipment	954,789	25,933	(4,513)	976,209
120	398	Miscellaneous equipment	839,338	(1,891)	(65,785)	771,662
121		Total General Plant	34,382,735	13,538,135	(12,355,174)	35,565,696
122	Total Gas Plant in Service		973,585,048	443,493,093	(774,900,149)	642,177,992

(b) Concept: AssetRetirementCostsForTransmissionPlantRetirements

Credit amount of \$1,812,845 reflects reversal of Asset Retirement costs reported as retired on Respondent's 2021 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, 2021, actual cost to settle the related ARO had not been incurred.

(c) Concept: GasPlantInServiceAndCompletedConstructionNotClassifiedGasRetirements

Plant retired includes reversal of 2020 Tentative Retirements to Account 101 Gas Plant in Service and the 2021 Tentative Retirements per the schedules below:

Account		Tentative Retirements			Total Retirements
		Booked Retirements	2020 Reversals	2021 Accruals	
Natural Gas Storage & Processing Plant					
Underground Storage					
351	Structures & Improvements	551,208	(315,856)	247,549	482,901
352	Wells	894,985	(3,558,055)	22,500	(2,640,570)
353	Lines	814,130	(2,036,817)	149,487	(1,073,200)
354	Compressor Station Equipment	3,098,069	(1,872,127)	2,626,133	3,852,075
355	Measuring & Regulating Equipment	57,286	(65,000)	40,000	32,286
356	Purification Equipment	—	(2,004,000)	630,000	(1,374,000)
357	Other Equipment	3,016	(471,011)	300	(467,695)
TOTAL Underground Storage		5,418,694	(10,322,866)	3,715,969	(1,188,203)
Other Storage					
361	Structures & Improvements	30,461	(467,614)	350,282	(86,871)
363	Purification Equipment	52,811	(750,000)	50,000	(647,189)
363.1	Liquefaction Equipment	11,811	(90,000)	90,000	11,811
363.3	Compressor Equipment	115,384	(310,422)	211,954	16,916
363.4	Measuring & Regulating Equipment	32,807	(10,100)	—	22,707
363.5	Other Equipment	—	—	2,600	2,600
TOTAL Other Storage		243,274	(1,628,136)	704,836	(680,026)
Base Load Liquefied Natural Gas Terminaling and Processing Plant					
364.5	Measuring & Regulating Equipment	—	(62,479)	30,000	(32,479)
TOTAL Base Load Liquefied Natural Gas Terminaling and Processing Plant		—	(62,479)	30,000	(32,479)
Transmission Plant					
366	Structures & Improvements	1,514,852	(960,595)	1,170,308	1,724,565
367	Mains	4,279,902	(23,759,104)	12,450,073	(7,029,129)
368	Compressor Station Equipment	13,213,990	(21,845,382)	11,917,610	3,286,218
369	Measurement & Regulating Equipment	4,924,368	(7,448,780)	7,173,365	4,648,953
370	Communication Equipment	—	(29,600)	165,292	135,692
371	Other Equipment	2,526	(100)	—	2,426
TOTAL Transmission		23,935,638	(54,043,561)	32,876,648	2,768,725
General Plant					
390	Structures & Improvements	500	(311,029)	173,229	(137,300)
391	Office Furniture & Equipment	1,761,798	(329,791)	294,964	1,726,971
394	Tools, Shop, & Garage Equipment	2,126,741	(21,145)	4,440	2,110,036
TOTAL General Plant		3,889,039	(661,965)	472,633	3,699,707
Total Account 101 Tentative Retirements		33,486,645	(66,719,007)	37,800,086	4,567,724

FERC FORM No. 2 (12-96)

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Property and Capacity Leased from Others

1. Report below the information called for concerning gas property and capacity leased from others for gas operations.
2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
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45	Total			
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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Property and Capacity Leased to Others

1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.
2. In column (d) provide the lease payments received from others.
3. Designate associated companies with an asterisk in column (b).

Line No.	Name of Lessee (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
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45	Total			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and in column (b) 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	06/27/2018		6,653,749
2	Line and Measuring Station			
3	Respondent also has property held for			103,181
4	future use less than \$ 1,000,000			
45	Total			6,756,930

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Construction Work in Progress-Gas (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	South Sioux City-To-Sioux Falls M561A Mainline Rep	45,539,250	48,106,313
2	NL Expansion TCA - 2023-PRELIM	1,365,279	45,873,895
3	Des Moines A Branch Line Abandonment Resource Repo	127,038	35,112,612
4	Unidentified Market Area Plant - PR	53,631	30,179,923
5	Paullina 1-5 Replacement Compressio	1,402,631	21,279,007
6	Brownfield Compressor Replacement	6,381,765	20,469,485
7	Oracle Upgrade	1,302,347	17,385,483
8	M510B Waterloo-To-Dubuque ILI Mods, IAB53101, IAB4	122,563	14,084,950
9	NEB43001 Friend Branch Line Replacement	229,137	12,925,048
10	Lake City J Branch Line Extension	1,172,149	10,050,709
11	M590D-30"-I-Mods25 Beatrice-Palmyra	1,035	9,817,221
12	Beatrice Automation	167,989	9,702,113
13	Plains System Line Replacement	27,252,369	9,263,909
14	M580D 30" Palmyra-to-Oakland D	77,611	8,874,277
15	M660D Macksville-to-Bushton In-Line Inspection Mod	138,277	8,517,273
16	Spraberry Unit 15 Installation	5,306,940	6,686,588
17	Garner Replace Cold Box - PRELIM	44,648	6,118,990

18	WIB22301-3.55 Rib Lake HDD - PRELIM	37,872	5,535,067
19	M796B Kalvesta-to-Burdette ILI Modifications	18,732	5,047,034
20	M771B Dumas-to-Sunray ILI Modifications	45,797	4,990,991
21	LeSueur Replacement Phase 2 - PRELI	31,482	4,960,318
22	MNB86701 Stillwater Branch Line In-Line Inspection	26,697	4,570,664
23	2021 BHEPG Maximo Phase I	2,688,994	4,439,132
24	Redfield Broderick No. 16 Replacement Well & Surfa	49,856	4,415,412
25	M532C Galena-to-Janesville ILI Modifications	16,062	4,203,229
26	M630E Tescott-To-Clifton In-Line Inspection Modifi	41,877	4,074,635
27	West Leg 2022 Expansion	240,952	3,406,530
28	Glenville 1 M500A Mainline Modifications	45,738	3,224,427
29	PowerPlan Reimplementation Oracle-N	39,614	3,130,219
30	Short-23-M570B-MP 60.54 RR Xing - W	30,232	3,033,253
31	M795B and M805B 30-Inch Valve Replacements	8,778	2,959,386
32	M590B Beatrice-to-Palmyra B-Line HDD	14,013	2,945,117
33	Credit River Mainline and TBS	24,626	2,781,660
34	IAB51101 Waukon Branch Line Replacements	13,251	2,733,750
35	AM-Garner LNG MCC-480 Volt	1,429,658	2,575,933
36	MNB78801 Lexington Branch Line 6 and 8-inch ILI Mo	27,725	2,510,363
37	Ogden Horizontal Compression Replacement	30,136,749	2,448,664
38	Short-23-MNM80501 M460B-01 MP 0.85	19,167	2,407,683
39	Ventura 500A Branch Line Abandonments	31,962	2,229,096
40	Wrenshall LNG Tank Containment Dike	5,037	2,194,592
41	PRELIM-Welcome Office Construction	141,131	2,172,820
42	New Richland 1 - M500A Abandonment	9,929	2,150,410
43	M580B And M580C Palmyra-To-Oakland Mainline Recoat	69,637	1,919,978

44	Ogden B-Line North Optimization	2,125,512	1,888,322
45	Albert Lea M500A Mainline Modifications	35,437	1,875,434
46	M450B Farmington-To-North Branch Medium Consequenc	1,996	1,860,589
47	Skellytown CDC-PRELIM	521,107	1,723,262
48	Gas Rewrite Phase 2	2,233,480	1,706,840
49	Firewater Loop Replacement	879,377	1,557,322
50	NEB61601 MP 2.14 Tie-Over BL HDD	5,148	1,544,144
51	Beatrice ESD Valve	2,369	1,538,924
52	CP Install - M500A Abandonment	13,453	1,526,532
53	Hugo, Minnesota Compressor Station In-Line Inspect	287,852	1,478,027
54	Lake City Regulation and Disconnect	32,538	1,383,791
55	Lake City TBS And Branch Line Mods	1,327,438	1,371,917
56	Clifton Controls Upgrade 1, 2, 3 And 4	5,989,934	1,357,383
57	MNB87002 Replace Worthington Second Branch Line Pi	11,967	1,344,886
58	WIB14301 Portage Branch Line Replacement	32,651	1,324,816
59	Austin 1 M500A Abandonment	18,518	1,322,284
60	M500D Ventura-To-Farmington Class 3 Valve Spacing	11,958	1,219,192
61	Lake City Uprates	754,738	1,122,745
62	Bushton CS ATS Bypass	142,810	1,093,494
63	M680E Beaver Valve BBEOA Replacement	391,647	1,043,882
64	NEB49401 Kansas-To-Nebraska BL Sectionalizing Bloc	8,114	992,246
65	Ventura Emergency Interconnect - PR	96,815	981,329
66	IAB49701 Gilbert Branch Line Odorizer	192,904	912,681
67	Delano Asset Conveyance TBS And Branch Line Modifi	184,883	878,190
68	PRELIM 2021 Sioux City to Paullina	1,149,222	760,522
69	Machine Shop: M580D-30"-I-Mods22 Pa	687,558	573,193

70	2021 Multifactor Authentication	656,355	516,627
71	Lake City, Minnesota, No. 1 TBS Modifications	893,573	319,083
72	Earlville Fuel Gas Heater	815,385	257,434
73	Negaunee Office and Warehouse Construction	2,867,556	250,532
74	North Branch No. 1 TBS Modifications	1,022,462	249,878
75	Macksville E-D Discharge Regulator	1,205,437	131,465
76	St. Paul 1Q Town Border Station Modifications	2,060,802	82,839
77	Waterloo - Hubbard CS M521 D Line E	1,702,988	78,374
78	Kermit Turbine Station Bi-Directional Upgrade	1,974,668	74,131
79	MNB91001 Minorca Taconite Branch Line In-Line Insp	1,579,584	27,658
80	WIB22301 Rib Lake In-Line-Inspection Modifications	1,224,842	13,521
81	Earlville Controls Upgrade	4,160,464	11,018
82	M570C Mainline Valve Removal Project	1,639,254	6,892
83	Various Projects Under \$1,000,000	30,652,258	38,143,138
45	TOTAL	195,525,281	476,052,696

[illegible]

37	Gas Plant In Service									
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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
<p align="center">General Description of Construction Overhead Procedure</p>			
<p>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.</p> <p>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.</p> <p>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.</p>			
<p>Administrative and General Overhead</p> <p>(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.</p> <p>(b) Engineering and operations payroll that support construction are direct charged to the overhead work order for allocation to capital construction projects. Property accounting payroll incurred in support of capital construction and software development projects is also charged directly to the overhead work order for allocation to both construction and software development projects. A study was conducted to determine which other employees devote a portion of their time in support of construction or software development activities. Based on this study a fixed amount of payroll and a proportionate share of Respondent's Omaha office cost are charged each month to the overhead work order to be allocated to both construction and software development projects.</p> <p>(c) The overhead costs are allocated to individual projects based on direct charges to each capital construction or internally developed software project. Allocation rates are periodically adjusted throughout the year based on the forecast of overhead costs to direct capital charges to ensure that the balance of the overhead work order at the end of the year is cleared.</p> <p>(d) Separate overhead allocation rates are developed for construction and software development projects.</p> <p>(e) Overhead rates are based on the ratio of charges forecast to be charged as capital overhead to the total forecast of capital construction and software development expenditures to be charged directly to projects. Engineering and operations related overheads are allocated to capital construction projects and information technology related overhead charges are allocated to software development projects. General office salaries and expenses are allocated to both construction and software development projects.</p> <p>(f) Overhead is directly assigned to each work order based on current month charges to the project excluding overheads.</p> <p>Engineering As-Built Overhead</p> <p>(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.</p> <p>(b) Engineering payroll and charges for engineering services provided by others incurred for the creation of capital construction as-built drawings and records are charged directly to the as-built overhead work order. A study was conducted to determine the ratio of engineering payroll capitalized for creation of as-built records for capital construction and based on this study a pro-rata share of Respondent's office building space and related costs is charged to the as-built overhead work order each month.</p>			
<p align="center">General Description of Construction Overhead Procedure (continued)</p>			
<p>(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.</p> <p>(d) Overheads are allocated using a single overhead rate.</p> <p>(e) There is no differentiation in rates for different types of construction.</p> <p>(f) Overhead is directly assigned to each work order based on current month charges to the project excluding overheads.</p>			

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

1. For line (5), column (e) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
2. Identify in column (c), the specific entity used as the source for the capital structure figures.
3. Indicate in column (f), 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)	Entity Name (c)	Capitalization Ration (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
	(1) Average Short-Term Debt	s				
	(2) Short-Term Interest				s	
	(3) Long-Term Debt	D 1,600,000,000		38.54	d 4.15	
	(4) Preferred Stock	P			p	
	(5) Common Equity	C 2,551,860,644		(a)61.46	c 13.41	
	(6) Total Capitaization			100		
	(7) Average Construction Work in Progress Balance	w 176,821,746				

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

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

4. Weighted Average Rate Actually Used for the Year:

(a) Rate for Borrowed Funds -

(b) Rate for Other Funds -

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FOOTNOTE DATA

(a) Concept: CapitalizationOfConstructionOverheadCapitalizationRationCommonEquity

The rate is Respondent's actual three-year average return on equity.

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 12, column (c), and that reported for gas plant in service, page 204, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,263,063,121	1,262,495,404	567,717	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	137,539,229	137,539,229		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):				
9.1	Other Clearing (Specify) (footnote details):	197,604	(a)197,604		
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	137,736,833	137,736,833		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(5,441,854)	(b)(5,441,854)		

13	Cost of Removal	(87,290,001)	(87,290,001)		
14	Salvage (Credit)	2,293,482	2,293,482		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(90,438,373)	(90,438,373)		
16	Other Debit or Credit Items (Describe in footnote details)				
17.1	Other Debit or Credit Items (Describe) (footnote details):				
18	Book Cost of Asset Retirement Costs	(1,812,845)	(1,812,845)		
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,308,548,736	1,307,981,019	567,717	
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas	2,783,354	2,783,354		
23	Products Extraction-Natural Gas				
24	Underground Gas Storage	159,972,755	159,972,755		
25	Other Storage Plant	49,673,805	49,673,805		
26	Base Load LNG Terminaling and Processing Plant	2,325,551	2,325,551		
27	Transmission	1,036,941,779	1,036,374,062	567,717	
28	Distribution				
29	General	56,851,492	56,851,492		
30	TOTAL (Total of lines 21 thru 29)	1,308,548,736	1,307,981,019	567,717	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OtherAccounts

Reclassification of Respondent's Omaha office building expense for overhead to Account 107 Construction Work-In-Progress in the amount of \$126,911, adjustments for 2020 of \$109,685, billings out in the amount of \$9,497, less depreciation expense for Asset Retirement Costs of (\$48,489) deferred as a regulatory asset in Account 182.3.

(b) Concept: BookCostOfRetiredPlant

Retired plant reported on page 219 Line 12 column (c) in the amount of \$5,441,854 is \$22,352,908 less than the amount reported on pages 204 - 209 Line 125 column (d) of \$27,794,762 because the retirements listed below were not recorded to Account 108 or were reported on a separate line on page 219.

1. (\$20,540,062) Retirement of Miscellaneous Intangible Plant recorded to Account 111
2. (\$ 1,812,845) Retirement of ARO Reported on page 219 on line 18 column (c)
3. (\$ 22,352,908) TOTAL

See footnote for pages 204-209 for detail of tentative retirement estimate booked to Account 108.

(c) Concept: BookCostOfAssetRetirementCosts

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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 (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 Year	28,429,396	41,211,532		20,520,851				90,161,779
2	Gas Delivered to Storage				164,897,279				164,897,279
3	Gas Withdrawn from Storage				194,759,847				194,759,847
4	Other Debits and Credits				59,095,679				59,095,679
5	Balance at End of Year	28,429,396	41,211,532		49,753,962				119,394,890
6	Dth	37,219,100	14,000,000		13,520,088				64,739,188
7	Amount Per Dth	0.7638	2.9437		3.6800				1.8442

3												
4	Total Other Investments											
1	Account 136											
2	Short Term Money Market Investments				33,500,000	834,998,717	868,498,717			0	7,718	
3	Total Temporary Cash Investments				33,500,000	834,998,717	868,498,717				7,718	
4	Total Investments				33,500,000	834,998,717	868,498,717				7,718	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Investments in Subsidiary Companies (Account 123.1)

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h). (a) Investment in Securities- List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.
- Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
- Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- In column (h) 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 interest adjustments includible in column (f).
- Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								

12								
13								
14								
15								
16								
17								
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30								
31								
32								
33								
34								
35								
36								
37								

38								
39								
40	TOTAL Cost of Account 123.1 \$		Total					

Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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	1,645,009		
2	Prepaid Rents			
3	Prepaid Taxes	0		
4	Prepaid Interest			
5	Miscellaneous Prepayments	(a) 3,913,476		
6	TOTAL	5,558,485		

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: MiscellaneousPrepayments	
Software licenses and maintenance contracts	\$2,043,398
Advance payments	1,251,777
Fees and permits	327,179
Right of way	196,843
Subscriptions and publications	94,279
Total	<u>\$3,913,476</u>

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

1. Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)].
 2. Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses.

Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

1. Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr).
2. Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses.

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL						

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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 (b).
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 column (c), 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)	Amortization Period (b)	Regulatory Citation (c)	Balance at Beginning Current Quarter/Year (d)	Debits (e)	Written off During Quarter/Year Account Charged (f)	Written off During Period Amount Recovered (g)	Other Regulatory Assets Written Off Deemed Unrecoverable During Period Amount Deemed Unrecoverable (h)	End of Current Quarter/Year (i)
1	Deferred regulatory commission expense	Over 36 months	RP19-1353	2,995,486	20,857	928	1,518,690		1,497,653
2	Asset retirement obligation	Estimated life of ARO	RP19-1353	(a) 14,893,850	668,988	(b) Various	1,989,752		13,573,086
3	Deferred FERC annual charge	12 months ending September	18 CFR Sec. 154.402	1,185,695	1,681,228	928	1,606,002		1,260,921
4	Deferred income taxes for AFUDC equity	Based on life of plant	RP19-1353	22,574,212	4,523,275	421	497,743		26,599,744
5	Smartpigging/hydrostatic testing	Through December 2026	RP04-155	19,286,558		833,863	6,240,799		13,045,759
6	Realized deferred unamortized loss on derivative contracts	Through December 2022	Orders 552 & 657	20,555,620		803	11,886,872		8,668,748
7	Defined benefit pension plan	N/A	AI07-1-000 & Order 710	15,342,762	18,837,413	228.3	15,342,762		18,837,413
8	Fuel, unaccounted for, and other trackers	N/A	RP97-274,RP19-1353	2,666,088	66,940,949	813,855	69,379,955		227,082
9	Encroachment	N/A	Orders 552 & 657		2,253,688	813			2,253,688
10	Unrealized loss on derivatives, net	N/A	Orders 552 & 657		10,504,339	254,495,803	1,574,071		8,930,268
40	TOTAL			99,500,271	105,430,737		110,036,646		94,894,362

FOOTNOTE DATA

(a) Concept: OtherRegulatoryAssets

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

(b) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged

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

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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 (b).
3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Amortization Period (b)	Balance at Beginning of Year (c)	Debits (d)	Credits Account Charged (e)	Credits Amount (f)	Balance at End of Year (g)
1	Advance payments		776,742		165	196,844	579,898
2	Unbilled contribution in aid of						
3	construction		253,986	1,649,084	174	713,233	1,189,837
4	Minor items less than \$250,000		27,378		107	27,378	
39	Miscellaneous Work in Progress						
40	TOTAL		1,058,106	1,649,084		937,455	1,769,735

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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)	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	Account 190										
2	Electric										
3	Gas	55,800,810	18,323,298	33,129,605	9,900	95,433	219 & 283	4,271,988	219 & 283	3,164,587	69,585,249
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	55,800,810	18,323,298	33,129,605	9,900	95,433		4,271,988		3,164,587	69,585,249
6	Other (Specify)	101,078,261	5,276	60,532			254	7,360,515	254	4,327,637	(a) 98,100,639
7	TOTAL Account 190 (Total of lines 5 thru 6)	156,879,071	18,328,574	33,190,137	9,900	95,433		11,632,503		7,492,224	(b) 167,685,888
8	Classification of TOTAL										
9	Federal Income Tax	112,202,259	13,210,612	24,258,691	5,947	64,668		6,722,671		4,163,784	120,750,172
10	State Income Tax	44,676,812	5,117,962	8,931,446	3,953	30,765		4,909,832		3,328,440	46,935,716
11	Local Income Tax										

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes		
Regulatory liability - gross up on excess deferred income taxes	\$98,100,639	
(b) Concept: AccumulatedDeferredIncomeTaxes		
Deferred income taxes that could be included in the development of jurisdictional recourse rates:		
	Beginning of year	End of year
Net operating loss	\$2,084,015	\$2,378,339
Regulatory Liabilities	101,078,261	98,100,639
Depreciable Property	3,871,084	8,360,976
Total	\$107,033,360	\$108,839,954

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Common Stock, Subscribed (Account 202)			
2				
3				
4				
5	Total			
6	Common Stock, Converted to Liability (Account 203)			
7				
8				
9				
10	Total			
11	Preferred Stock, Subscribed (Account 205)			
12				
13				
14				
15	Total			
16	Preferred Stock Liability for Conversion (Account 206)			
17				

18				
19				
20	Total			
21	Premium on Capital Stock (Account 207)			
22				
23				
24				
25	Total			
26	Installments on Capital Stock (Account 212)			
27				
28				
29				
30	Total			
40	Total			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

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.

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.

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	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	

15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	
17	Other Paid in Capital	
18	Beginning Balance Amount	981,867,972
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	981,867,972
40	Total	981,867,972

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	

Capital Stock Expense (Account 214)

--

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	Total	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Securities Issued or Assumed and Securities Refunded or Retired During the Year

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

On April 9, 2021 the Respondent issued \$550.0 million of 3.40% senior bonds due October 16, 2051 at the offering price of 99.116%. The sale of the bonds to institutional investors was conducted by Mizuho Securities, RBC Capital Markets, Scotiabank, US Bancorp, Wells Fargo Securities, KeyBanc Capital markets and Trust Securities as joint book-running managers in reliance on the exemption from registration provided by Rule 144A and other provisions of the Securities Act of 1933. The net proceeds were used to repay at maturity all of its \$200.0 million of 4.25% senior notes due June 1, 2021 and for other general corporate purposes.

Entry:

131 Cash	341,013,000	
181 Unamortized debt expense	4,125,000	
224 Bonds	200,000,000	
226 Unamortized discount on long-term debt	4,862,000	
221 Bonds		550,000,000

9									
10									
11									
12									
13									
14									
15									
16									
17	Subtotal								
18	Advances from Associated Companies (Account 223)								
19									
20									
21									
22									
23									
24									
25									
26									
27	Subtotal								
28	Other Long Term Debt (Account 224)								
29	4.25% Senior Notes Due 06/01/2021	04/20/2011	04/09/2021		4.3	2,266,667			
37	Subtotal					2,266,667			
40	TOTAL			1,600,000,000		62,776,109			

	Discount on Long-Term Debt (Account 226)								
13	4.25% Senior Notes Due 2021	200,000,000	44,000	04/20/2011	06/01/2021	2,168		2,168	
14	5.80% Senior Bonds Due 2037	150,000,000	106,500	02/12/2007	02/15/2037	78,363		3,032	75,331
15	4.10% Senior Bonds Due 2042	250,000,000	435,000	08/27/2012	09/15/2042	361,359		10,536	350,823
16	4.30% Senior Bonds Due 2049 d	450,000,000	76,500	07/07/2018	01/15/2049	73,369		1,374	71,995
17	3.40% Senior Bonds Due 2051	550,000,000	4,862,000	04/09/2021	10/16/2051		4,862,000	62,293	4,799,707

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.
2. In column (d) show the principal amount of bonds or other long-term debt reacquired.
3. In column (e) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.
4. Show loss amounts by enclosing the figures in parentheses.
5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Recquired Debt, or credited to Account 429.1, Amortization of Gain on Recquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Recquired (c)	Principal of Debt Recquired (d)	Net Gain or Loss (e)	Balance at Beginning of Year (f)	Balance at End of Year (g)
1	Unamortized Loss (Account 189)						
2							
3							
4							
5	Unamortized Gain (Account 257)						
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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Reconciliation of Reported Net Income with Taxable Income for Federal 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 114)	315,889,446
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Section 263A - Capitalized interest	12,160,947
6	Settled hedges	11,886,872
7	Other	(a)10,648,767
8	Total	34,696,586
9	Deductions Recorded on Books Not Deducted for Return	
10	Book depreciation	137,539,229
11	Current federal income tax expense	44,225,066
12	Other	(b)83,299,290
13	Total	265,063,585
14	Income Recorded on Books Not Included in Return	
15	Equity AFUDC	12,160,946
16	Accrued payroll taxes	2,350,351

17	Other	(e)4,853,813
18	Total	19,365,110
19	Deductions on Return Not Charged Against Book Income	
20	Federal tax depreciation	198,514,734
21	Federal tax fixed asset gain/loss	92,103,427
22	Repairs deduction	60,218,017
23	State taxes	14,341,015
24	AFUDC gross up	4,147,031
25	Other	(d)743,917
26	Total	370,068,141
27	Federal Tax Net Income	(e)226,216,366
28	Show Computation of Tax:	
29	Federal taxable income	226,216,366
30	Federal statutory rate	21
31	Federal income tax	47,505,437
32	Prior year adjustments	(f)(3,280,370)
33	Federal income tax accrual	44,225,067

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: TaxableIncomeNotReportedOnBooks		
Contributions in aid of construction	\$	4,694,538
Prior year state tax receipts		3,879,716
Section 4 rate case costs		1,188,683
Transport reserve		444,514
Section 5 rate case costs		309,150
Electric compressor		132,166
Total other	\$	10,648,767
(b) Concept: DeductionsRecordedOnBooksNotDeductedForReturn		
Deferred income tax expense	\$	39,385,852
Book amortization		24,722,555
Current state income tax expense		10,262,028
Regulatory assets/liabilities		6,287,072
Long-term incentive plan		1,559,072
Meals and entertainment		331,340
Nondeductible parking costs		237,135
Nondeductible charitable contributions		189,721
LTIP market to market gain		149,471
Workers compensation		148,229
Lobbying expenses and political contributions		26,815
Total other	\$	83,299,290
(c) Concept: IncomeRecordedOnBooksNotIncludedInReturn		
Debt AFUDC	\$	2,145,000
Deferred gas sales		2,089,710
Accrued vacation		330,707
Book fixed asset gain/loss		287,152
Operating leases		1,244
Total other	\$	4,853,813
(d) Concept: DeductionsOnReturnNotChargedAgainstBookIncome		
Prepaid insurance	\$	426,742
Texas gross receipts tax		317,175
Total other	\$	743,917
(e) Concept: FederalTaxNetIncome		

BHE Sub-Group:

Aardwolf Transfer Co., Inc.
ABA Management, L.L.C.
AC Eagle Corporation
AC Palm Desert Corporation
AC2015 Corporation
Aeronavis, LLC
Alamo 6 Solar Holdings, LLC
Alamo 6, LLC
Alaska Gas Transmission Company, LLC
Alliance Relocations, Inc.
Alliance Title Group, LLC
Ambassador Real Estate Company
American Eagle Referral Service, LLC
Americana Arizona Referrals, LLC
Americana Arizona, LLC
Americana, L.L.C.
Apex Home Maintenance, LLC
ARE Commercial Real Estate, LLC
ARE Iowa, LLC
Arizona HomeServices, L.L.C.
Attorneys Title Holdings, Incorporated
BDFH, Inc.
Beach Properties of Florida, LLC
Bennion & Deville Fine Homes, Inc.
Berkshire Hathaway Energy Company
BH2H Holdings, LLC
BHE AC Holding, LLC
BHE America Transco, LLC
BHE Canada, LLC
BHE Community Solar, LLC

BHER Gopher Wind Holdings, LLC
BHER Independence Wind Holdco, LLC
BHER IWE Holdco, LLC
BHER Market Operations, LLC
BHER Minerals, LLC
BHER Power Resources, Inc.
BHER Santa Rita Holdings, LLC
BHER Santa Rita Investment, LLC
BHES CSG Holdings, LLC
BHES Pearl Solar Holdings, LLC
BHH Affiliates, LLC
BHH Iowa Affiliates, LLC
BHH KC Real Estate, LLC
Bishop Hill Energy II LLC
Bishop Hill II Holdings, LLC
BPFLA Referrals, LLC
BRER Affiliates LLC
CalEnergy Company, Inc.
CalEnergy Generation Operating Company
CalEnergy Geothermal Holding, LLC
CalEnergy International Services, Inc.
CalEnergy Minerals LLC
CalEnergy Operating Corporation
CalEnergy Pacific Holdings Corp.
CalEnergy, LLC
California Energy Development Corporation
California Energy Yuma Corporation
California Utility Holdco, LLC
CanopyTitle, LLC
Capitol Title Company

Desert Valley Company
DesertLink Investments, LLC
Eastern Brine, LLC
Eastern Energy Field Services, Inc.
Eastern Energy Gas Holdings, LLC
Eastern Gas Transmission and Storage, Inc.
Eastern Gathering and Processing Inc.
Eastern MLP Holding Company II, LLC
Ebby Halliday Alliance, LLC
Ebby Halliday Properties, Inc.
Ebby Halliday Real Estate, Inc.
Edina Financial Services, Inc.
Edina Realty Referral Network, Inc.
Edina Realty Title, Inc.
Edina Realty, Inc.
Elmore Company
Energy West Mining Company
Esslinger-Wooten-Maxwell, Inc.
E-W-M Referral Services, Inc.
F&R/T LLC
Falcon Power Operating Company
Farmington Properties, Inc.
FFR, Inc.
First Network Realty, Inc.
First Realty, Ltd.
First Weber Illinois, LLC
First Weber Referral Associates, Inc.
First Weber, Inc.
Fishlake Power LLC
Flat Top Holdings, 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.

BHE Sub-Group Continued:

BHE Compression Services, LLC

BHE CS Holdings, LLC

BHE Gas, Inc.

BHE Geothermal, LLC

BHE GT&S, LLC

BHE Hydro, LLC

BHE Infrastructure Group, LLC

BHE Infrastructure Services, LLC

BHE Midcontinent Transmission Holdings, LLC

BHE Pearl Solar Holdings, LLC

BHE Pearl Solar, LLC

BHE Pipeline Group, LLC

BHE Renewables, LLC

BHE Solar, LLC

BHE Southwest Transmission Holdings, LLC

BHE Texas Transco, LLC

BHE U.K. Electric, Inc.

BHE U.K. Inc.

BHE U.K. Power, Inc.

BHE U.S. Transmission, LLC

BHE Wind, LLC

BHER Flat Top Wind Holdings, LLC

HN Real Estate Group, N.C., Inc.

HN Referral Corporation

HomeServices Insurance, Inc.

HomeServices Lending, LLC

HomeServices MidAtlantic, LLC

HomeServices Northeast, LLC

HomeServices of Alabama, Inc.

HomeServices of America, Inc

HomeServices of Arizona, LLC

HomeServices of California, Inc.

HomeServices of Colorado, LLC

HomeServices of Connecticut, LLC

HomeServices of Florida, Inc.

HomeServices of Georgia, LLC

HomeServices of Illinois Holdings, LLC

HomeServices of Illinois, LLC

Carolina Gas Services, Inc.

Carolina Gas Transmission, LLC

CE Electric (NY), Inc

CE Generation, LLC

CE Geothermal, Inc.

CE International Investments, Inc

CE Leathers Company

CE Turbo LLC

Champion Realty, Inc.

Chancellor Title Services, Inc.

Columbia Title of Florida, Inc.

Combined Van Lines, Inc.

Commonsite, Inc.

Cordova Energy Company LLC

Cove Point GP Holding Company, LLC

CPMLP Holdings Company, LLC

Crossroads Moving & Storage, Inc.

CTRE, L.L.C.

Dakota Dunes Development Company

DCCO INC.

Del Ranch Company

Denver Rental, LLC

Iowa Realty Co., Inc.

Iowa Realty Insurance Agency, Inc.

Iowa Title Company

Iroquois GP Holding Company, LLC

Iroquois, Inc.

JBRC, Inc.

Jim Huff Realty, Inc.

Joe Moholland Inc.

JRHBW Realty, Inc. d/b/a/ RealtySouth

Jumbo Road Holdings, LLC

Kansas City Title, Inc.

Kanstar Transmission, LLC

Kentucky Residential Referral Service, LLC

Kentwood Commercial, LLC

Kentwood Real Estate Cherry Creek, LLC

Kentwood Real Estate City Properties, LLC

Flat Top Wind I, LLC

Florida Network LLC

Florida Network Property Management, LLC

Fluvanna Holdings 2, LLC

Fluvanna Wind Energy 2, LLC

For Rent, Inc.

Fort Dearborn Land Title Company, LLC

FRTC, LLC

Geronimo Community Solar Gardens Holding Company, LLC

Geronimo Community Solar Gardens, LLC

Gibraltar Title Services, LLC

GPWH Holdings, LLC

Grande Prairie Land Holding, LLC

Grande Prairie Wind Holdings, LLC

Grande Prairie Wind II, LLC

Grande Prairie Wind, LLC

Greater Metro, LLC

Guarantee Appraisal Corporation

Guarantee Real Estate

Hegg Limited Referral Company, LLC

HEGG, Realtors Inc.

HN Real Estate Group, L.L.C.

MidAmerican Energy Services, LLC

MidAmerican Funding, LLC

MidAmerican Geothermal Development Corporation

MidAmerican Wind Tax Equity Holdings, LLC

Midland Escrow Services, Inc.

Mid-States Title Insurance Agency, LLC

Midwest Capital Group, Inc.

Midwest Power Midcontinent Transmission Development, LLC

Midwest Power Transmission Arkansas, LLC

Midwest Power Transmission Iowa, LLC

Midwest Power Transmission Kansas, LLC

Midwest Power Transmission Oklahoma, LLC

Midwest Power Transmission Texas, LLC

Midwest Preferred Realty, Inc.

Midwest Realty Ventures, LLC

Modern Transportation Services, Inc.

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BHE Sub-Group Continued:

HomeServices of Iowa, Inc.
HomeServices of Kentucky Real Estate Academy, LLC
HomeServices of Kentucky, Inc.
HomeServices of Minnesota, LLC
HomeServices of MOKAN, LLC
HomeServices of Nebraska, Inc.
HomeServices of Nevada, LLC
HomeServices of New York, LLC
HomeServices of Oregon, LLC
HomeServices of Texas, LLC
HomeServices of the Carolinas, Inc.
HomeServices of Washington, LLC
HomeServices of Wisconsin, LLC
HomeServices Partnership Group, LLC
HomeServices Property Management, LLC
HomeServices Referral Network, LLC
HomeServices Relocation, LLC
Houlihan Lawrence Associates, LLC
Houlihan/Lawrence, Inc.
HS Franchise Holding, LLC
HSF Affiliates LLC
HSGA Real Estate Group, L.L.C.
HSN Holdings, LLC
HSNV Title Holding, LLC
HSTX Title, LLC
HSW Affiliates Holding, LLC
Huff-Drees Realty, Inc.
IES Holding II, LLC
Imperial Magma LLC
Independence Wind Energy LLC
Insight Home Inspections, LLC
Intero Franchise Services, Inc.
Intero Nevada Referral Services, LLC
Intero Nevada, LLC
Intero Real Estate Holdings, Inc.
Intero Real Estate Services, Inc.
Intero Referral Services, Inc.
Pinyon Pines Wind II, LLC
Pivotal JAX LNG, LLC
Pivotal LNG, LLC
PNW Referral, LLC
PPW Holdings LLC
Preferred Carolinas Realty, Inc.

Kentwood Real Estate DTC, LLC
Kentwood Real Estate Services, LLC
Kentwood, LLC
Kern River Gas Transmission Company
Keystone Partners, LLC
KR Holding, LLC
L&F/Fonville Morisey Real Estate, LLC
L&F/Fonville Morisey Title, LLC
Lands of Sierra, Inc.
Larabee School of Real Estate, Inc.
Legend Escrow Agency, Inc.
LFFS, Inc.
Long & Foster Institute of Real Estate, LLC
Long & Foster Insurance Agency, LLC
Long & Foster Licensing Company, Inc.
Long & Foster Mortgage Ventures, Inc.
Long & Foster Real Estate Ventures, Inc.
Long & Foster Real Estate, Inc.
Long & Foster Settlement Services, LLC
Lovejoy Realty, Inc.
Lovejoy Referral Network LLC
M & M Ranch Acquisition Company, LLC
M & M Ranch Holding Company, LLC
Magma Land Company I
Magma Power Company
Marshall Wind Energy Holdings, LLC
Marshall Wind Energy LLC
MEHC Investment, Inc.
MES Holding, LLC
Metro Referral Associates, Inc.
Metro Referrals, LLC
MHC Inc.
MHC Investment Company
Mid-America Referral Network, Inc.
MidAmerican Central California Transco, LLC
MidAmerican Energy Company
MidAmerican Energy Machining Services LLC
RHL Referral Company, L.L.C.
Roberts Brothers, Inc.
Roy H. Long Realty Company, Inc.
S.W. Hydro, Inc.
Sage Title Group, LLC
Salton Sea Power Company

Modular LNG Holdings, Inc.
Moholland Transfer, Inc.
Montana Alberta Tie LP Inc.
Montana Alberta Tie US Holdings GP Inc.
MPT Heartland Development, LLC
MTL Canyon Holdings, LLC
NE Hub Partners, L.L.C.
NE Hub Partners, L.P.
Nebraska Referral, Inc.
Nevada Electric Investment Company
Nevada Power Company
Niche Storage Solutions, LLC
NNGC Acquisition, LLC
Northeast Midstream GP, LLC
Northeast Midstream Partners, LP
Northeast Referral Group, LLC
Northern Natural Gas Company
Northrop Realty, LLC
NRS Referral Services, LLC
NV Energy, Inc.
NVE Holdings, LLC
NVE Insurance Company, Inc.
NW Referral Services, LLC
Pacific Minerals, Inc.
PacifiCorp
PCG Agencies, Inc.
PCRE, L.L.C.
Pickford Escrow Company, Inc.
Pickford Holdings LLC
Pickford Real Estate, Inc.
Pickford Services Company
Pilot Butte, LLC
Pinyon Pines Funding, LLC
Pinyon Pines I Holding Company, LLC
Pinyon Pines II Holding Company, LLC
Pinyon Pines Projects Holding, LLC
Pinyon Pines Wind I, LLC
SSC XIX, LLC
SSC XX, LLC
Texas Emergency Power Reserve, LLC
The Escrow Firm, Inc.
The Long & Foster Companies, Inc.
The Referral Co.

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BHE Sub-Group Continued:

Premier Service Abstract, LLC
Prime Alliance Real Estate Services, LLC
Priority Title Corporation
Property Services Northeast, LLC
Prosperity First Title, LLC
Prosperity Home Mortgage, LLC
Pru-One, Inc.
Real Estate Knowledge Services, LLC
Real Estate Links, LLC
Real Estate Referral Network, Inc.
Real Living Real Estate, LLC
Reece & Nichols Alliance, Inc.
Reece & Nichols Realtors, Inc.
Reece Commercial, Inc.
Referral Associates of Georgia, LLC
Referral Network of IL, LLC
Referral Network of NY/NJ, LLC
REV LNG SSL BC LLC
RGS Settlements of Pennsylvania, LLC
RGS Title of Baltimore, LLC
RGS Title, LLC

Salton Sea Power Generation Company
Salton Sea Power L.L.C.
Santa Rita Wind Energy LLC
Saranac Energy Company, Inc.
SCS Realty Investment Group, LLC
Sequoia Aviation Corporation
Serls Prime Properties, Inc.
Sierra Gas Holdings Company
Sierra Pacific Power Company
Silver State Property Holdings, LLC
Silvermine Ventures LLC
SoCal Services & Property Management
Solar San Antonio LLC
Solar Star 3, LLC
Solar Star 4, LLC
Solar Star California XIX, LLC
Solar Star California XX, LLC
Solar Star Funding, LLC
Solar Star Projects Holding, LLC
Southwest Settlement Services, LLC

Thoroughbred Title Services, LLC
TIAC LLC
Tioga Properties, LLC
TLTC LLC
Topaz Solar Farms LLC
TPZ Holding, LLC
TRMC LLC
TX Jumbo Road Wind, LLC
TX Referral Alliance, Inc.
Volantes, LLC
Vulcan Power Company
Vulcan/BN Geothermal Power Company
Wailuku Holding Company, LLC
Wailuku Investment, LLC
Wailuku River Hydroelectric Power Company, Inc.
Walnut Ridge Wind, LLC
Watermark Realty Referral, Inc.
Watermark Realty, Inc.
Weathervane Referral Network, Inc.
Western Capital Group, LLC

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All Other Affiliates:

121 Acquisition Co., LLC
21 SPC, Inc.
21st Communities, Inc.
21st Mortgage Corporation
2K Polymer Systems, Inc.
ACCRA MANUFACTURING INC
Accurate Installations, Inc.
Acme Brick Company
Acme Building Brands, Inc
Acme Management Company
Acme Ochs Brick and Stone, Inc.
Acme Services Company, LLC
Adalet/Scott Fetzer Company
AEROCRAFT HEAT TREATING CO INC
Aero-Hose Corporation
AEROSPACE DYNAMICS INTERNATIONAL INC
Affiliated Agency Operations Co.
Affordable Housing Partners, Inc.
AIPCF V CHI Blocker Inc

All Other Affiliates Continued:

AJF Warehouse Distributors, Inc.
Albacor Shipping (USA) Inc.
Albecca, Inc.
Alpha Cargo Motor Express, Inc
BNSF Logistics, LLC
BNSF Railway Company
BNSF Spectrum, Inc.
Boat America Corporation
Boat Owners Association of the United States
Boat/U.S., Inc.
Borsheim Jewelry Company, Inc
BR Agency, Inc.
Brainy Toys, Inc.
Brilliant National Services, Inc.
BRITTAI MACHINE INC
Brooks Sports, Inc.
Burlington Northern Railroad Holdings, Inc.
Burlington Northern Santa Fe, LLC
Business Wire, Inc.
CALEDONIAN ALLOYS INC
Camp Manufacturing Company
Cannon Equipment LLC
CANNON MUSKEGON CORPORATION
Carefree/Scott Fetzer Company
CARLTON FORGE WORKS
Cavalier Homes, Inc.
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
Charter Brokerage Holdings Corp.
Chemtool Incorporated
CJE II
Claims Services, Inc.
Clayton Commercial Buildings, Inc.
Clayton Education Corp.

Alu-Forge, Inc
Ambucor Health Solutions, Inc.
American All Risk Insurance Services Inc.
American Commercial Claims Administrators Inc
American Dairy Queen Corporation
AmGUARD Insurance Company
Andrews Laser Works Corporation
Angelo Po America, Inc.
ARCTURUS MANUFACTURING CORPORATION
Artform International Inc.
ATLANTIC PRECISION INC
AVIBANK MANUFACTURING INC
AzGUARD Insurance Company
Bayport Systems, Inc.
Ben Bridge Jeweler, Inc.
Benjamin Moore & Co.
Benson Industries, Inc.
Benson, Ltd.
Berkshire Hathaway Assurance Corporation

Berkshire Hathaway Automotive Inc.
Berkshire Hathaway Credit Corporation
Berkshire Hathaway Direct Insurance Company
Berkshire Hathaway Finance Corporation
CTB IW INC
CTB Midwest Inc
CTB MN Investments
CTB Technology Holding Inc.
CTMS North America, Inc.
Cumberland Asset Management, Inc.
Cypress Insurance Company
D.I. Properties Inc.
DCI Marketing Inc.
Denver Brick Company
DESIGNED METAL CONNECTIONS, INC.
DICKSON TESTING CO INC
Display Technologies LLC
DL Trading Holdings I, Inc.
DQ Funding Corporation
DQF, Inc.
DQGC, Inc.
Duracell Industrial Operations, Inc.
Duracell U.S. Operations Inc
EastGUARD Insurance Company
Eco Color Company
Ecodyne Corporation
Ellis & Watts Global Industries, Inc.
Elm Street Corporation
Empire Distributors of Colorado, Inc.
Empire Distributors of North Carolina, Inc.
Empire Distributors of Tennessee, Inc.
Empire Distributors, Inc.
ENVIRONMENT ONE CORPORATION
EXACTA AEROSPACE INC

Berkshire Hathaway Global Insurance Services, LLC
Berkshire Hathaway Homestate Insurance Company
Berkshire Hathaway Inc.
Berkshire Hathaway Life Insurance Company of Nebraska
Berkshire Hathaway Specialty Insurance Company
BH Columbia Inc.
BH Credit LLC
BH Finance, Inc.
BH Holding H Jewelry Inc.
BH Holding LLC
BH Holding S Furniture Inc
BH Media Group, Inc.
BH Shoe Holdings, Inc.
BHA Minority Interest Holdco, Inc.
BHG Life Insurance Company
BHG Structured Settlements, Inc.
BHHC Special Risks Insurance Company
BHSF, Inc.
biBERK Insurance Services, Inc.

Blue Chip Stamps, Inc.
BN Leasing Corporation
BNSF Communications, Inc.
BNSF Logistics Ocean Line, Inc.
Freedom Warehouse Corp.
Fruit of the Loom Direct, Inc.
Fruit of the Loom Trading Company
Fruit of the Loom, Inc.
Fruit of the Loom, Inc. (Sub)
FTI MANUFACTURING INC
FTL Regional Sales Co., Inc.
Garan Central America Corp.
Garan Incorporated
Garan Manufacturing Corp.
Garan Services Corp
Garat Co. Ltd.
Gateway Underwriters Agency, Inc.
GEICO Advantage Insurance Company
GEICO Casualty Co.
GEICO Choice Insurance Company
GEICO Corporation
GEICO General Insurance Co.
GEICO Indemnity Co.
GEICO Marine Insurance Company
GEICO Products, Inc.
GEICO Secure Insurance Company
Gen Re Intermediaries Corporation
General Re Corporation
General Re Financial Products Corporation
General Re Life Corporation
General Reinsurance Corporation
General Star Indemnity Company
General Star Management Company
General Star National Insurance Company

Clayton Homes, Inc.
Clayton Properties Group II, Inc.
Clayton Properties Group, Inc.
Clayton Supply, Inc.
Clayton, Inc.
Clean Living Supplies, Inc.
CMH Capital, Inc.
CMH Homes, Inc.
CMH Manufacturing West, Inc.
CMH Manufacturing, Inc.

Executive Jet Management, Inc.
Exponential Technology Group, Inc.
Exsif Worldwide, Inc.
ExtruMed, Inc.
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.
Finial Holdings, Inc.
Finial Reinsurance Company
First Berkshire Hathaway Life Insurance Company
FlightSafety Capital Corp.

Genesis Insurance Company
Genesis Management and Insurance Services Corporation
Government Employees Financial Corp.
Government Employees Insurance Co.
GRD Holdings Corporation
GREENVILLE METALS INC
GUARDco, Inc.
H. H. Brown Shoe Company, Inc.
H.J. Justin & Sons, Inc.
HACKNEY LADISH INC

All Other Affiliates Continued:

CMH Services, Inc.
CMH Transport, Inc.
Coil Master Corporation
Columbia Insurance Company
Complementary Coatings Corporation
Composites Horizons LLC
Consumer Value Products, Inc.
Continental Divide Insurance Company
Cort Business Services Corporation
Criterion Insurance Agency
Crown Holdco One, Inc.
Crown Holdco Two, Inc.
Crown Parent, Inc.
CSI Life Insurance Company
CTB Credit Corp
CTB Inc.
CTB International Corp
International Insurance Underwriters, Inc.
Intrepid JSB, Inc.
Ironwood Plastics Inc
Iscar Metals Inc.
ITTI Group USA Holdings Inc.
ITTI Investment Holdings Inc.
J.L. Mining Company
Johns Manville China, Ltd.
Johns Manville Corporation
Johns Manville, Inc.
Jordan's Furniture, Inc.
Joyce Steel Erection LLC
Justin Brands, Inc.
Kahn Ventures, Inc.
Karmelkorn Shoppes, Inc.
KEN'S SPRAY EQUIPMENT, INC.
Kinexo, Inc.
KITCO Fiber Optics, Inc.
KLUNE HOLDINGS INC
KLUNE INDUSTRIES INC
L.A. Terminals, Inc.
LAKELAND MANUFACTURING, INC.
Larson-Juhl International LLC
LeachGarner, Inc.
Lipotec USA, Inc.
LiquidPower Specialty Products, Inc.
LJ AERO HOLDINGS INC
LJ SYNCH HOLDINGS INC
LMG Ventures, LLC

FlightSafety Defense Corporation
FlightSafety Development Corp.
FlightSafety International Inc.
FlightSafety International Middle East Inc.
FlightSafety New York, Inc.
FlightSafety Properties, Inc.
Floors, Inc.
Focused Technology Solutions, Inc.
Fontaine Commercial Trailer, Inc.
Fontaine Engineered Products, Inc.
Fontaine Fifth Wheel Company
Fontaine Modification Company
Fontaine Spray Suppression Company
Fontaine Trailer Company LLC
Forest River Holdings, Inc.
Forest River, Inc.
Frasca International, Inc.
Marmon Retail Products, Inc.
Marmon Retail Store Equipment LLC
Marmon Retail Technologies Company
Marmon Tubing, Fittings & Wire Products, Inc.
Marmon Water, Inc.
Marmon Wire & Cable, Inc.
Marmon-Herrington Company
Maryland Ventures, Inc..
McCarty-Hull Cigar Company, Inc.
McLane Beverage Distribution, Inc.
McLane Beverage Holding, Inc.
McLane Company, Inc.
McLane Eastern, Inc.
McLane Express, Inc.
McLane Foods, Inc.
McLane Foodservice Distribution, Inc.
McLane Foodservice, Inc.
McLane Mid-Atlantic, Inc.
McLane Midwest, Inc.
McLane Minnesota, Inc.
McLane Network Solutions, Inc.
McLane New Jersey, Inc.
McLane Ohio, Inc.
McLane Southern, Inc.
McLane Suneast, Inc.
McLane Tri-States, Inc.
McLane Western, Inc.
MCWILLIAMS FORGE COMPANY
Medical Protective Finance Corporation

Halex/Scott Fetzer Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
HELICOMB INTERNATIONAL INC
Henley Holdings, LLC
Hohmann & Barnard, Inc.
Homefirst Agency, Inc.
Homemakers Plaza, Inc.
HOWELL PENNCRAFT, INC.
HUNTINGTON ALLOYS CORPORATION
IdeaLife Insurance Company
Ingersoll Cutting Tool Company Inc.
Innovative Building Products, Inc
Innovative Coatings Technology Corporation
Interco Tobacco Retailers, Inc.
International Dairy Queen, Inc.
National Indemnity Company of Mid-America
National Indemnity Company of the South
National Liability & Fire Insurance Company
Nationwide Uniforms
Nebraska Furniture Mart, Inc.
NetJets Aviation, Inc.
NetJets Card Holdings, Inc.
NetJets Card Partners, Inc.
NetJets Europe Holdings, LLC
NetJets Inc.
NetJets International, Inc.
NetJets Sales, Inc.
NetJets Services, Inc.
NetJets U.S., Inc.
New England Asset Management, Inc.
NewCo D&W LLC
NFM Custom Countertops, LLC
NFM of Kansas, Inc.
NFM SERVICES, LLC
NJE Holdings, LLC
NJI Sales, Inc.
Noranco Manufacturing (USA) Ltd.
NorGUARD Insurance Company
Northern States Agency, Inc.
Noveon Hilton Davis, Inc.
NSS TECHNOLOGIES INC
Oak River Insurance Company
Old United Casualty Company
Old United Life Insurance Company

All Other Affiliates Continued:

Loch Vale Logistics, Inc.
Los Angeles Junction Railway Company
LSPI Holdings Inc.
Lubrizol Advanced Materials Holding Corporation
Lubrizol Advanced Materials, Inc.
Lubrizol Global Management, Inc.
Lubrizol Inter-Americas Corporation
Lubrizol International Management Corporation
Lubrizol International, Inc.
Lubrizol Life Science, Inc.
Lubrizol Overseas Trading Corporation
M & C Products, Inc.
M&M Manufacturing, Inc.
M2 Liability Solutions, Inc.
Mapletree Transportation, Inc.
Marathon Suspension Systems, Inc.
Marmon Beverage Technologies, Inc.
Marmon Crane Services, Inc.
Marmon Distribution Services, Inc.
Marmon Energy Services Company
Marmon Engineered Components Company
Marmon Foodservice Technologies LLC
Marmon Foodservice Technologies, Inc.
Marmon Holdings, Inc.
Marmon Link Inc
Marmon Railroad Services LLC
Marmon Renew, Inc.
Marmon Retail & Highway Technologies Company LLC
Pro Installations, Inc.
Procrane Holdings, Inc.
PROGRESSIVE INCORPORATED
PROTECTIVE COATING INC
QS Partners LLC
QS Security Services LLC
R.C. Willey Home Furnishings
Radnor Specialty Insurance Company
Railserve, Inc.
Railsplitter Holdings Corporation
RATHGIBSON HOLDING CO LLC
All Other Affiliates Continued:

MedPro Group, Inc
MedPro Risk Retention Services, Inc.
Merit Distribution Services, Inc.
METALAC FASTENERS INC
Meyn LLC
MFS Fleet, Inc.
MH Site Construction, Inc.
Midwest Northwest Properties, Inc.
Miller-Sage, Inc.
Mindware Corporation
MiTek Holdings, Inc.
MiTek Inc.
MiTek Industries, Inc.
MiTek Mezzanine Systems, Inc.
MLMIC Insurance Company
MLMIC Services, Inc.
Morgantown-National Supply, Inc.
Mount Vernon Fire Insurance Company
Mount Vernon Specialty Insurance Company
Mouser Electronics, Inc.
Mouser JV 1, Inc
Mouser JV 2
MPP Co., Inc.
MPP Pipeline Corporation
MS Property Company
MW Wholesale, Inc.
National Fire & Marine Insurance Company
National Indemnity Company
SPECIAL METALS CORPORATION
Spectra Contract Flooring Puerto Rico, Inc.
SPS INTERNATIONAL INVESTMENT COMPANY
SPS TECHNOLOGIES LLC
SPS Technologies Mexico LLC
SSP-SiMatrix Inc.
Stahl/Scott Fetzer Company
Star Lake Railroad Company
Summit Distribution Services, Inc.
SXP SCHULZ XTRUDED PRODUCTS LLC
TBS USA, Inc.

Orange Julius Of America
Oriental Trading Company, Inc.
OTC Brands, Inc.
OTC Direct, Inc.
OTC Worldwide Holdings, Inc.
Particle Sciences, Inc.
PCC FLOW TECHNOLOGIES HOLDINGS INC
PCC FLOW TECHNOLOGIES INC.
PCC ROLLMET INC
PCC STRUCTURALS INC
Penn Coal Land, Inc.
Perfection Hy-Test Company
PERMASWAGE HOLDINGS, INC.
Pine Canyon Land Company
Plaza Financial Services Co.
Plaza Resources Co.
PLICO
Precision Brand Products, Inc.
PRECISION CASTPARTS CORP
PRECISION FOUNDERS INC
Precision Steel Warehouse, Inc.
Press Forge Company
PRIMUS INTERNATIONAL HOLDING COMPANY
PRIMUS INTERNATIONAL INC
Princeton Insurance Company
Priority One Financial Services, Inc.
PRISM Holdings LLC
PRISM Plastics, Inc.
UCFS Europe Company
UCFS International Holding Company
Unified Supply Chain, Inc.
Uni-Form Components Co.
Union Tank Car Company
Union Underwear Co., Inc
United Consumer Financial Services Company
United Direct Finance, Inc.
United States Aviation Underwriters, Incorporated
United States Liability Insurance Company
UNIVERSITY SWAGING CORPORATION

Redwood Fire and Casualty Insurance Company
RENTCO Trailer Corporation
Resolute Management Inc.
Richline Group, Inc
Ringwalt & Liesche Co.
Rio Grande, Inc.
Roxell USA, Inc.
Sager Electrical Supply Co. Inc
Santa Fe Pacific Insurance Company
Santa Fe Pacific Pipeline Holdings, Inc.
Santa Fe Pacific Pipelines, Inc.
Santa Fe Pacific Railroad Company
Scott Fetzer Financial Group, Inc.
ScottCare Corporation
See's Candies, Inc.
See's Candy Shops, Incorporated
Seventeenth Street Realty, Inc.
SFEG Corp.
Shaw Asia Pacific Holdings, LLC
Shaw Contract Flooring Services, Inc.
Shaw Diversified Services, Inc.
Shaw Floors, Inc.
Shaw Funding Company
Shaw Industries Group, Inc.
Shaw Industries, Inc.
Shaw International Services, Inc.
Shaw Retail Properties, Inc.
Shaw Sports Turf California, Inc.
Shaw Transport, Inc.
Shultz Steel Company
SHX Flooring, Inc.
SidePlate Systems, Inc.
Smilemakers Canada Inc.
Smilemakers, Inc.
SN Management, Inc.
Soco West, Inc.
Sonnax Transmission Company
Southern Energy Homes, Inc.
SOUTHWEST UNITED INDUSTRIES INC

Tenn-Tex Plastics, Inc.
TEXAS HONING INC
The Ben Bridge Corporation
The BVD Licensing Corporation
The Duracell Company
The Fechheimer Brothers Co.
The Indecor Group, Inc.
The Lubrizol Corporation
The Medical Protective Company
The Pampered Chef, Ltd.
The Scott Fetzer Company
The Zia Company
THI ACQUISITION INC
TIMET REAL ESTATE CORPORATION
TITANIUM METALS CORPORATION
TM City Leasing Inc.
TMI Climate Solutions, Inc.
Tool-Flo Manufacturing, Inc.
Top Five Club, Inc.
Total Quality Apparel Resources
TPC European Holdings, LTD.
TPC North America, Ltd.
Transco Railcar Repair Inc
Transco Railway Products Inc.
Transco, Inc.
Transportation Technology Services, Inc.
TRH Holding Corp.
Triangle Suspension Systems, Inc.
Tricycle, Inc.
TS City Leasing Inc
TSE Brakes, Inc.
TTI JV 1
TTI JV 2
TTI, Inc.
Tucker Safety Products, Inc.
TXFM, Inc.
U.S. Investment Corporation
U.S. Underwriters Insurance Co.

UTLX Company
Van Enterprises, Inc.
Vanderbilt ABS Corp.
Vanderbilt Mortgage and Finance, Inc.
Vanity Fair, Inc.
Veritas Insurance Group, Inc.
VERO BEACH FLIGHT TRAINING ACADEMY, INC.
Vesta Intermediate Funding, Inc.
VFI-Mexico, Inc.
Visilinx, Inc.
Vision Retailing, Inc.
VT Insurance Acquisition Sub Inc.
Wayne/Scott Fetzer Company
WEAVER MANUFACTURING INC
Webb Wheel Products, Inc.
Wellfleet Insurance Company
Wellfleet New York Insurance Company
Western Builders Supply, Inc.
Western Fruit Express Company
Western/Scott Fetzer Company
WestGUARD Insurance Company
Whittaker, Clark & Daniels, Inc.
World Book Encyclopedia, Inc.
World Book, Inc.
World Book/Scott Fetzer Company
World Investments, Inc.
Worldwide Containers, Inc.
WPLG, Inc.
WYMAN GORDON COMPANY
WYMAN GORDON FORGINGS CLEVELAND INC
WYMAN GORDON FORGINGS INC
WYMAN GORDON INVESTMENT CASTINGS INC
WYMAN GORDON PENNSYLVANIA LLC
X-L-Co., Inc.
XTRA Companies, Inc.
XTRA Corporation
XTRA Finance Corporation
XTRA Intermodal, Inc.

(f) Concept: ComputationOfTax

Provision to return adjustment	\$	(3,280,370)
Total prior year adjustment	\$	(3,280,370)

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable)

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 whose 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 (g) and (h). The balancing of this
3. Include in column (g) 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 tax 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.
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 (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) 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 (s) 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 account.
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 (t) the applicable effective state income tax rate.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	Tax Jurisdiction (c)	Tax Year (d)	Balance at Beg. of Year Taxes Accrued (e)	Balance at Beg. of Year Prepaid Taxes (f)	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	Balance at End of Year Taxes Accrued (Account 236) (j)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (k)	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (m)
1	Federal Income Tax	Federal Tax	Federal		0	1,210,527	44,225,067	69,817,103	(k) 26,802,563	0			40,765,637
2	Other	Federal Tax			0	0				0			
3	FICA	Federal Tax	Federal	2021	378,244	0	9,925,817	10,080,633		223,428			6,161,465
4	Federal Unemployment	Federal Tax	Federal	2021	833	0	43,937	43,533		1,237			26,608
5	Subtotal Federal Tax				379,077	1,210,527	54,194,821	79,941,269	26,802,563	224,665			46,953,710
6					0	0				0			
7	Subtotal State Tax				0	0				0	0		
8					0	0				0	0		

[illegible]

[illegible]

67	Subtotal Sales And Use Tax				437,006	0	4,187,601	3,785,004		839,603	0		
68	Illinois	Income Tax	Illinois		(a)21,487	0	40,158	53,674		7,971			33,470
69	Iowa	Income Tax	Iowa		(b)985,424	0	2,831,349	3,288,939		527,834			2,378,585
70	Kansas	Income Tax	Kansas		(c)401,279	0	(414,324)	(1,065,530)		1,052,485			(633,437)
71	Michigan	Income Tax	Michigan		(d)61,341	0	111,088	258,521		(86,092)			103,646
72	Minnesota	Income Tax	Minnesota		(e)(581,034)	0	3,528,016	3,592,183		(645,201)			3,242,621
73	Nebraska	Income Tax	Nebraska		(f)(370,192)	0	2,762,298	2,744,708		(352,602)			2,568,591
74	New Mexico	Income Tax	New Mexico		(g)1,574	0	78,035	85,750		(6,141)			71,919
75	Oklahoma	Income Tax	Oklahoma		(h)(52,497)	0	439,705	411,703		(24,495)			388,438
76	Texas	Income Tax	Texas		(i)155,122	0	339,038	176,985		317,175			346,252
77	Wisconsin	Income Tax	Wisconsin		(j)38,199	0	546,665	606,351		(21,487)			490,877
78	Subtotal Income Tax				660,703	0	10,262,028	10,153,284		769,447	0		8,990,962
79	Subtotal Excise Tax				0	0				0	0		
80	Subtotal Fuel Tax				0	0				0	0		
81	Subtotal Federal Insurance Tax				0	0				0	0		
82	Oklahoma	Franchise Tax	Oklahoma	2021	0	0	20,100	20,100		0			20,100
83	Subtotal Franchise Tax				0	0	20,100	20,100		0	0		20,100
84	Subtotal Miscellaneous Other Tax				0	0				0	0		
85	Subtotal Other Federal Tax				0	0				0	0		
86	Subtotal Other State Tax				0	0				0	0		

87	Subtotal Other Property Tax				0	0				0	0		
88	Subtotal Other Use Tax				0	0				0	0		
89	Subtotal Other Advalorem Tax				0	0				0	0		
90	Subtotal Other License And Fees Tax				0	0				0	0		
91	Subtotal Payroll Tax				0	0				0	0		
92	Subtotal Advalorem Tax				0	0				0	0		
93	Subtotal Other Allocated Tax				0	0				0	0		
94	Subtotal Severance Tax				0	0				0	0		
95	Subtotal Penalty Tax				0	0				0	0		
96	South Dakota	Other Taxes and Fees	South Dakota	2021	0	0	872			872			
97	Subtotal Other Taxes And Fees				0	0	872			872	0		
40	Total				62,955,194	1,210,527	141,105,301	156,809,937	26,802,563	72,842,594	0		1 128,394,758

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(b) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(c) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(d) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(e) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(f) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(g) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(h) Concept: TaxesAccrued			
Correction of prior year ending balance..			
(i) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(j) Concept: TaxesAccrued			
Correction of prior year ending balance.			
(k) Concept: TaxAdjustments			
Amounts are reflected in Account 146 pursuant to the Tax Allocation Agreement with Berkshire Hathaway Energy Company.			
(l) Concept: TaxesAccruedPrepaidAndCharged			
Column M total			128,394,758
less Income Taxes-Federal - column (m.) line 1 (account 409.1)			(40,765,637)
less Income Taxes-State - column (m.) line 78 (account 409.1)			(8,990,962)
Amount charged to Taxes Other Than Income			78,638,159
Taxes (account 408.1) included in column (m.)			
Taxes charged to construction overhead			(4,729,359)
Taxes billed to others			(200,541)
Sales taxes			(2,050)
Taxes reported on p. 114 line 14 column (c.)			73,706,209
(m) Concept: TaxesIncurredOther			

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

FERC FORM No. 2 (REV 12-07)

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Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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	15,837,670			
2	Transportation and exchange gas payable	24,886,950			
3	Contract retainage	10,945,841			
4	Prepays	5,020,831			
5	FICA remittance deferrals	2,350,351			
6	Accrued Department of Transportation safety user fees	1,461,485			
7	Minor items	867,517			
45	Total	61,370,645			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Other Deferred Credits (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
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2						
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45	TOTAL					
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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.
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)	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	Account 282										
2	Electric										
3	Gas	725,300,693	140,008,646	78,964,364	5,813,677	4,559,571					787,599,081
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	725,300,693	140,008,646	78,964,364	5,813,677	4,559,571	—		—		787,599,081
6	Other (Specify)		5,763,715	13,709,059	66,922	128,040	254	13,837,099	254	5,830,637	
7	TOTAL Account 282 (Total of lines 5 thru 6)	725,300,693	145,772,361	92,673,423	5,880,599	4,687,611		13,837,099		5,830,637	(a) 787,599,081
8	Classification of TOTAL										
9	Federal Income Tax	537,807,468	91,655,993	56,542,687	3,802,184	2,955,070		13,653,089		1,173,326	586,247,651
10	State Income Tax	187,493,225	54,116,368	36,130,736	2,078,415	1,732,541		184,010		4,657,311	201,351,430
11	Local Income Tax										

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty		
Deferred income taxes that could be included in the development of jurisdictional rates:		
Depreciable property	Beginning of year \$725,082,926	End of year \$787,380,387

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. At Other (Specify), include deferrals relating to other income and deductions.
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)	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	Account 283										
2	Electric										
3	Gas	39,247,625	11,361,446	11,225,015	767	9,905	190	1,454,767	190	4,180,184	36,649,501
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	39,247,625	11,361,446	11,225,015	767	9,905		1,454,767		4,180,184	36,649,501
6	Other (Specify)		118,515	204,786			254	204,786	254	118,515	
7	TOTAL Account 283 (Total of lines 5 thru 6)	39,247,625	11,479,961	11,429,801	767	9,905		1,659,553		4,298,699	(a) 36,649,501
8	Classification of TOTAL										
9	Federal Income Tax	28,708,736	8,051,866	7,976,060	518	7,200		1,269,357		3,085,322	26,961,895
10	State Income Tax	10,538,889	3,428,095	3,453,741	249	2,705		390,196		1,213,377	9,687,606
11	Local Income Tax										

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOther		
Deferred income taxes that could be included in the development of jurisdictional rates:		
	Beginning of year	End of year
Regulatory assets	\$15,774,724	\$15,467,612

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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	(a) Penalty and Deferred Delivery Variance Charge Revenue Crediting Mechanism	2,222,314	131	14,069,485		13,027,112	1,179,941
2	Employee benefits	34,936,852	128	34,936,852		39,344,401	39,344,401
3	Encroachment revaluation	1,720,388	182.3,813	1,720,388			
4	Carlton resolution credits	1,228,793	182.3,803,495			193,279	1,422,072
5	Fuel, unaccounted for, and other trackers	5,370,315	813,855	60,857,438		77,086,519	21,599,396
6	Unrealized gain on financial hedge	9,551,628	(b) Various	14,794,605		7,355,683	2,112,706
7	Excess deferred income taxes	379,106,128	(c) Various	17,044,908		5,919,296	367,980,516
45	Total	434,136,418		143,423,676		142,926,290	433,639,032

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

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

(b) Concept: OtherRegulatoryLiabilityAccountOffsettingCredits

Accounts credited include Accounts 182.3, 803, and 495.

(c) Concept: OtherRegulatoryLiabilityAccountOffsettingCredits

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

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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 w 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 ref (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)	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)
1	Total Sales (480-488)													
2	Transportation of Gas for Others (489.2 and 489..3)													
3	TF	26,904,658		32,379	9,789,359	9,821,738	25,360,491		30,350	27,332,255	27,362,605	31,620,116		38,237
4	TFX	78,300,594		92,630	31,236,374	31,329,004	96,209,229		116,031	72,997,559	73,113,590	108,402,687		129,871
5	GS-T													
6	TI	3,310,497		4,344	376,513	380,857	2,137,369		2,268	871,652	873,920	3,282,280		4,217
7	LDS	12,790			97,451	97,451	33,171			99,537	99,537	35,018		
8	SMS	1,778,755			1,353,508	1,353,508	2,430,521			1,412,403	1,412,403	2,362,511		
9	Less: LDS units in other rate schedules	(12,790)					(33,171)					(35,018)		
10	Less: SMS units in other rate schedules	(1,778,755)					(2,430,521)					(2,362,511)		

63	Total Transportation (Other than Gathering)	108,515,749		129,353	42,853,205	42,982,558	123,707,089		148,649	102,713,406	102,862,055	143,305,083		172,325
64	Storage (489.4)													
65	FDD - 1	2,237,428			11,276,754	11,276,754	1,293,369			3,544,375	3,544,375	4,564,850		
66	IDD-1	779,544			16,648	16,648	834,579			933,539	933,539	1,096,981		
67	PDD-1	58,611			388,226	388,226	67,000			160,429	160,429	66,000		
90	Total Storage	3,075,583			11,681,628	11,681,628	2,194,948			4,638,343	4,638,343	5,727,831		
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)				4,254	4,254				4,254	4,254			
98	(495) Other Gas Revenues				429,678	429,678				1,763,029	1,763,029	2,235,000		
99	(496) (Less) Provision for Rate Refunds													
100	Total Additional Revenues				433,932	433,932				1,767,283	1,767,283	2,235,000		
101		111,591,332		129,353	54,968,765	55,098,118	125,902,037		148,649	109,119,032	109,267,681	151,267,914		172,325

Total Operating Revenues (Total of Lines 1,63,90,94 & 100)														
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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			1,579,257	1,704,719	833,330,659	856,801,827	834,909,916	858,506,546	1,316,841,900	1,367,152,053
11	(489.3) Revenues from Transportation of Gas of Others Through Distribution Facilities										
12	(489.4) Revenues from Storing Gas of Others					93,635,252	91,051,244	93,635,252	91,051,244	94,138,774	99,486,256
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					86,453	60,340	86,453	60,340		
16	(493) Rent from Gas Property					46,818	20,890	46,818	20,890		
17	(494) Interdepartmental Rents										
18	(495) Other Gas Revenues					231,704,008	31,251,078	231,704,008	31,251,078		
19	Subtotal:			1,579,257	1,704,719	1,158,803,190	979,185,379	1,160,382,447	980,890,098		
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL			1,579,257	1,704,719	1,158,803,190	979,185,379	1,160,382,447	980,890,098		

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Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).
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.	Zone of Delivery, 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)	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	GS-T			48	2	39,393	938	39,441	940	43,610	2,412
2	SMS					16,514,444	15,308,918	16,514,444	15,308,918	28,048,606	29,420,469
3	TF			346,128	374,635	203,059,163	202,048,323	203,405,291	202,422,958	306,508,864	300,366,631
4	TFX			1,105,280	1,267,480	605,888,465	631,291,284	606,993,745	632,558,764	979,316,746	1,016,853,248
5	TI			35,373	62,602	7,062,390	6,357,611	7,097,763	6,420,213	30,972,680	49,929,762
6	ILD			92,428		766,804	1,794,753	859,232	1,794,753	313,029	158,804
7	Deduct ILD units in other rate schedule									(313,029)	(158,804)
8	Deduct SMS units in other rate schedule									(28,048,606)	(29,420,469)
40	Total			1,579,257	1,704,719	833,330,659	856,801,827	834,909,916	858,506,546	1,316,841,900	1,367,152,053

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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).
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.	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)	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	FDD-1					81,353,669	81,277,891	81,353,669	81,277,891	69,742,995	72,395,112
2	IDD-1					5,114,439	3,864,941	5,114,439	3,864,941	11,604,048	11,187,239
3	PDD-1					7,167,144	5,908,412	7,167,144	5,908,412	12,791,731	15,903,905
4	Total					93,635,252	91,051,244	93,635,252	91,051,244	94,138,774	99,486,256

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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	88,731,961
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	11,614,903
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12	Other revenues (Specify):	(a) 131,357,144
40	TOTAL	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: OtherMiscellaneousGasRevenues			
Other Revenues consist of:			
Operational Gas Sales	\$	130,686,986	
Overheads		643,865	
3 Items each less than \$250,000		26,293	
Total	\$	131,357,144	

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Discounted Rate Services and Negotiated Rate Services

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

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	275,310,409	661,240,472	161,025,450	84,711,156
3	Account 489.4, Revenues from storing gas of others.	11,111,540	15,204,280		
4	Account 495, Other gas revenues.				
40	Total	(a)286,421,949	(b)676,444,752	(c)161,025,450	84,711,156

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: RevenueFromDiscountedRateServices
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.
(b) Concept: VolumesOfDiscountedRateServices
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.
(c) Concept: RevenuesFromNegotiatedRateServices
Reflects total revenue and throughput for any contract that had a 'negotiated rate' in effect during the reporting period.

FERC FORM No. 2 (NEW 12-07)

Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Well Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Total of lines 7 thru 17)			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			

21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Measuring and Regulating Station Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)		
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering		
34	771 Operation Labor		
35	772 Gas Shrinkage		
36	773 Fuel		
37	774 Power		
38	775 Materials		
39	776 Operation Supplies and Expenses		
40	777 Gas Processed by Others		
41	778 Royalties on Products Extracted		
42	779 Marketing Expenses		
43	780 Products Purchased for Resale		
44	781 Variation in Products Inventory		
45	(Less) 782 Extracted Products Used by the Utility-Credit		
46	783 Rents		

47	TOTAL Operation (Total of lines 33 thru 46)		
48	Maintenance		
49	784 Maintenance Supervision and Engineering		
50	785 Maintenance of Structures and Improvements		
51	786 Maintenance of Extraction and Refining Equipment		
52	787 Maintenance of Pipe Lines		
53	788 Maintenance of Extracted Products Storage Equipment		
54	789 Maintenance of Compressor Equipment		
55	790 Maintenance of Gas Measuring and Regulating Equipment		
56	791 Maintenance of Other Equipment		
57	TOTAL Maintenance (Total of lines 49 thru 56)		
58	TOTAL Products Extraction (Total of lines 47 and 57)		
59	C. Exploration and Development		
60	Operation		
61	795 Delay Rentals		
62	796 Nonproductive Well Drilling		
63	797 Abandoned Leases		
64	798 Other Exploration		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)		
66	D. Other Gas Supply Expenses		
67	Operation		
68	800 Natural Gas Well Head Purchases		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers		
70	801 Natural Gas Field Line Purchases		
71	802 Natural Gas Gasoline Plant Outlet Purchases		
72	803 Natural Gas Transmission Line Purchases	69,603,469	36,824,460

73	804 Natural Gas City Gate Purchases		
74	804.1 Liquefied Natural Gas Purchases		
75	805 Other Gas Purchases	39,581,937	(399,238)
76	(Less) 805.1 Purchases Gas Cost Adjustments		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	109,185,406	36,425,222
78	806 Exchange Gas	3,826,279	(2,639,650)
79	Purchased Gas Expenses		
80	807.1 Well Expense-Purchased Gas		
81	807.2 Operation of Purchased Gas Measuring Stations		
82	807.3 Maintenance of Purchased Gas Measuring Stations		
83	807.4 Purchased Gas Calculations Expenses		
84	807.5 Other Purchased Gas Expenses		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)		
86	808.1 Gas Withdrawn from Storage-Debit	194,759,847	56,402,947
87	(Less) 808.2 Gas Delivered to Storage-Credit	164,897,280	63,587,125
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit		
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit		
90	Gas used in Utility Operation-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	67,747,503	29,546,569
92	811 Gas Used for Products Extraction-Credit		
93	812 Gas Used for Other Utility Operations-Credit	(6,129,800)	6,705,381
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	61,617,703	36,251,950
95	813 Other Gas Supply Expenses	(17,723,198)	11,194,247
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	63,533,351	1,543,691
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	63,533,351	1,543,691

98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering	584,679	489,947
102	815 Maps and Records	145,292	138,643
103	816 Wells Expenses	2,284,652	4,310,823
104	817 Lines Expense	1,474,434	659,271
105	818 Compressor Station Expenses	1,001,801	1,196,550
106	819 Compressor Station Fuel and Power	5,655,052	1,378,222
107	820 Measuring and Regulating Station Expenses	468,860	444,810
108	821 Purification Expenses	1,072,756	677,535
109	822 Exploration and Development		
110	823 Gas Losses		(2,169,560)
111	824 Other Expenses	1,548,921	2,008,791
112	825 Storage Well Royalties		
113	826 Rents	1,178,594	1,158,983
114	TOTAL Operation (Total of lines of 101 thru 113)	15,415,041	10,294,015
115	Maintenance		
116	830 Maintenance Supervision and Engineering	366,418	357,842
117	831 Maintenance of Structures and Improvements	307,729	624,416
118	832 Maintenance of Reservoirs and Wells	13,784,399	13,825,757
119	833 Maintenance of Lines	5,860,316	1,954,113
120	834 Maintenance of Compressor Station Equipment	2,154,110	1,650,425
121	835 Maintenance of Measuring and Regulating Station Equipment	265,611	235,270
122	836 Maintenance of Purification Equipment	925,050	864,728

123	837 Maintenance of Other Equipment	1,405,564	1,733,815
124	TOTAL Maintenance (Total of lines 116 thru 123)	25,069,197	21,246,366
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	40,484,238	31,540,381
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering	230,277	240,132
129	841 Operation Labor and Expenses	3,949,955	2,851,630
130	842 Rents	2,948	2,904
131	842.1 Fuel	712,531	500,944
132	842.2 Power	304,358	582,308
133	842.3 Gas Losses		
134	TOTAL Operation (Total of lines 128 thru 133)	5,200,069	4,177,918
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering	10,124	3,528
137	843.2 Maintenance of Structures	238,766	302,691
138	843.3 Maintenance of Gas Holders	82,383	97,398
139	843.4 Maintenance of Purification Equipment	137,012	554,301
140	843.5 Maintenance of Liquefaction Equipment	1,776,922	1,628,008
141	843.6 Maintenance of Vaporizing Equipment	160,317	137,411
142	843.7 Maintenance of Compressor Equipment	402,175	262,967
143	843.8 Maintenance of Measuring and Regulating Equipment	36,035	65,555
144	843.9 Maintenance of Other Equipment	270,354	274,042
145	TOTAL Maintenance (Total of lines 136 thru 144)	3,114,088	3,325,901
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	8,314,157	7,503,819
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		

149	844.1 Operation Supervision and Engineering		
150	844.2 LNG Processing Terminal Labor and Expenses		
151	844.3 Liquefaction Processing Labor and Expenses		
152	844.4 Liquefaction Transportation Labor and Expenses		
153	844.5 Measuring and Regulating Labor and Expenses		
154	844.6 Compressor Station Labor and Expenses		
155	844.7 Communication System Expenses		
156	844.8 System Control and Load Dispatching		
157	845.1 Fuel		
158	845.2 Power		
159	845.3 Rents		
160	845.4 Demurrage Charges		
161	(less) 845.5 Wharfage Receipts-Credit		
162	845.6 Processing Liquefied or Vaporized Gas by Others		
163	846.1 Gas Losses		
164	846.2 Other Expenses		
165	TOTAL Operation (Total of lines 149 thru 164)		
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering		
168	847.2 Maintenance of Structures and Improvements		
169	847.3 Maintenance of LNG Processing Terminal Equipment		
170	847.4 Maintenance of LNG Transportation Equipment		
171	847.5 Maintenance of Measuring and Regulating Equipment		
172	847.6 Maintenance of Compressor Station Equipment		
173	847.7 Maintenance of Communication Equipment		
174	847.8 Maintenance of Other Equipment		

175	TOTAL Maintenance (Total of lines 167 thru 174)		
176	TOTAL Liquefied Nat Gas Terminating and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	48,798,395	39,044,200
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	2,996,627	3,141,379
181	851 System Control and Load Dispatching	17,443,750	7,347,813
182	852 Communication System Expenses	1,794,083	1,714,336
183	853 Compressor Station Labor and Expenses	14,695,980	16,515,821
184	854 Gas for Compressor Station Fuel	63,546,940	28,512,240
185	855 Other Fuel and Power for Compressor Stations	3,678,786	3,479,407
186	856 Mains Expenses	31,413,036	22,023,538
187	857 Measuring and Regulating Station Expenses	7,693,256	6,967,511
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	4,705,623	4,731,474
190	860 Rents	1,350,904	799,555
191	TOTAL Operation (Total of lines 180 thru 190)	149,318,985	95,233,074
192	Maintenance		
193	861 Maintenance Supervision and Engineering	1,959,229	1,269,234
194	862 Maintenance of Structures and Improvements	2,044,810	2,539,294
195	863 Maintenance of Mains	80,288,275	72,242,897
196	864 Maintenance of Compressor Station Equipment	32,247,796	30,237,534
197	865 Maintenance of Measuring and Regulating Station Equipment	3,859,315	3,680,240
198	866 Maintenance of Communication Equipment	217,383	242,922
199	867 Maintenance of Other Equipment	4,860,167	2,379,492

200	TOTAL Maintenance (Total of lines 193 thru 199)	125,476,975	112,591,613
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	274,795,960	207,824,687
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering		
205	871 Distribution Load Dispatching		
206	872 Compressor Station Labor and Expenses		
207	873 Compressor Station Fuel and Power		
208	874 Mains and Services Expenses		
209	875 Measuring and Regulating Station Expenses-General		
210	876 Measuring and Regulating Station Expenses-Industrial		
211	877 Measuring and Regulating Station Expenses-City Gas Check Station		
212	878 Meter and House Regulator Expenses		
213	879 Customer Installations Expenses		
214	880 Other Expenses		
215	881 Rents		
216	TOTAL Operation (Total of lines 204 thru 215)		
217	Maintenance		
218	885 Maintenance Supervision and Engineering		
219	886 Maintenance of Structures and Improvements		
220	887 Maintenance of Mains		
221	888 Maintenance of Compressor Station Equipment		
222	889 Maintenance of Measuring and Regulating Station Equipment-General		
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial		
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station		
225	892 Maintenance of Services		

226	893 Maintenance of Meters and House Regulators		
227	894 Maintenance of Other Equipment		
228	TOTAL Maintenance (Total of lines 218 thru 227)		
229	TOTAL Distribution Expenses (Total of lines 216 and 228)		
230	5. CUSTOMER ACCOUNTS EXPENSES		
231	Operation		
232	901 Supervision		
233	902 Meter Reading Expenses		
234	903 Customer Records and Collection Expenses		
235	904 Uncollectible Accounts		
236	905 Miscellaneous Customer Accounts Expenses		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision		
241	908 Customer Assistance Expenses		
242	909 Informational and Instructional Expenses		
243	910 Miscellaneous Customer Service and Informational Expenses		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)		
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	452	
249	913 Advertising Expenses	2,151	2,046
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	2,603	2,046

252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	33,315,981	34,625,650
255	921 Office Supplies and Expenses	11,037,338	11,232,452
256	(Less) 922 Administrative Expenses Transferred-Credit	1,158,870	1,224,155
257	923 Outside Services Employed	22,245,030	19,723,223
258	924 Property Insurance	531,178	548,308
259	925 Injuries and Damages	1,947,455	1,134,197
260	926 Employee Pensions and Benefits	14,819,705	14,004,846
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	3,103,835	3,160,871
263	(Less) 929 Duplicate Charges-Credit		
264	930.1 General Advertising Expenses		
265	930.2 Miscellaneous General Expenses	2,222,981	2,849,397
266	931 Rents	599,860	580,802
267	TOTAL Operation (Total of lines 254 thru 266)	88,664,493	86,635,591
268	Maintenance		
269	932 Maintenance of General Plant	65,122	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	88,729,615	86,635,591
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	475,859,924	335,050,215

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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.

Line No.	Zone/Rate Schedule (a)	Gas Received from Others Amount (b)	Gas Received from Others Dth (c)	Gas Delivered to Others Amount (d)	Gas Delivered to Others Dth (e)
1	Balancing	31,451,710	6,809,505	46,823,909	9,530,969
2	TF	2,346,036,936	354,579,101	2,264,263,411	347,182,619
3	GS-T	1,325,652	43,610	1,312,247	43,169
4	TI	857,179,197	166,494,111	855,659,649	166,732,485
5	TFX	7,680,639,941	1,206,612,375	7,744,747,941	1,208,019,072
6	MPS	12,307,644,033	1,978,761,913	12,307,644,033	1,978,761,913
25	Total	23,224,277,469	3,713,300,615	23,220,451,190	3,710,270,227

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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)
1	810 Gas Used for Compressor Station Fuel - Credit	(a) 854/819	9,290,613	67,747,503
2	811 Gas Used for Products Extraction - Credit			
3	Gas Shrinkage and Other Usage in Respondent's Own Processing - Credit			
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others - Credit			
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)			
6	Construction	107/856	(22,666)	212,762
7	LNG Compressor Station Fuel	842.1	157,148	712,531
8	Line Operations	856	2,184,827	13,038,674
9	Purification Underground Storage	821	58,754	449,595
10	Other Underground Storage Operations	(b) 817/819	222,543	1,733,283
11	Condensate	856	8,388	86,453
12	URR Recognized	823	58,585	
13	Unaccounted For	813	(1,620,008)	(22,363,098)
25	Total		10,338,184	61,617,703

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: GasUsedForCompressorStationFuelAccountCharged			
Gas used for compressor station fuel includes charges to Account 854 for transmission fuel and to Account 819 for underground storage fuel as follows:			
	Gas Used (Dth)		Amount(\$)
Transmission	8,672,788	\$	63,546,940
Underground Storage	617,825		4,200,563
Total Line 1	9,290,613	\$	67,747,503
(b) Concept: GasUsedForOtherUtilityOperationsAccountCharged			
Other underground storage operations includes charges to Account 817 for storage lines fuel and Account 819 for other underground storage facility fuel as follows:			
	Gas Used (Dth)		Amount(\$)
Storage Lines Fuel	170,411		1,346,396
Other Underground Storage Facility Fuel	52,132		386,887
Total Line 10	222,543	\$	1,733,283

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Transmission and Compression of Gas by Others (Account 858)

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

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (c)	Dth of Gas Delivered (d)
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	Total			

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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	1,534,273
2	Revaluation of encroachments	3,081,917
3	Unaccounted for gas	(22,363,098)
4	Other	23,710
25	Total	(17,723,198)

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Miscellaneous General Expenses (Account 930.2)

1. Provide the information requested below on miscellaneous general expenses.
2. For Other Expenses, show the (a) purpose, (b) recipient and (c) amount of such items. List separately amounts of \$250,000 or more however, amounts less than \$250,000 may be grouped if the number of items of so grouped is shown.

Line No.	Description (a)	Amount (b)
1	Industry association dues.	117,420
2	Experimental and general research expenses	
2a	a. Gas Research Institute (GRI)	
2b	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	2,070,000
5	Other expenses - 13 items	35,561
25	TOTAL	2,222,981

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are 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.
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 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)	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)
1	Intangible plant					22,157,959		22,157,959
2	Production plant, manufactured gas							
3	Production and Gathering Plant	(a)38,797						38,797
4	Products extraction plant							
5	Underground Gas Storage Plant (footnote details)	8,376,338			254,503	29,528		8,660,369
6	Other storage plant	4,216,067						4,216,067
7	Base load LNG terminaling and processing plant	343,702						343,702
8	Transmission Plant	(b)112,350,869				2,280,565		114,631,434
9	Distribution plant							
10	General Plant (footnote details)	12,213,456						12,213,456

11	Common plant-gas							
12	Total	137,539,229			254,503	24,468,052		162,261,784

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Production and gathering 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.
(b) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Transmission depreciation expense reported of \$112,350,869 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.

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are 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.
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
3	Onshore (footnote details)		0
4	Underground Gas Storage Plant (footnote details)	613,432	(a)1.25
5	Transmission Plant		
6	Offshore (footnote details)		0
7	Onshore (footnote details)	4,773,585	2.3
8	General Plant (footnote details)	138,671	(b)0
9	ARO - Offshore (footnote details)	12,163	(c)0
10	Base Load LNG Plant (footnote details)	6,673	(d)2.95
11	Intangible (footnote details)	178,890	(e)0
12	Other Gas Storage	141,663	2.95
13	Storage Plant Computer & Communication	12,352	10
14	Transmission Plant Computers	50,878	10

15	Base Load LNG Plant Transportation & Computers	1,633	10
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FOOTNOTE DATA			

(a) Concept: AppliedDepreciationOrAmortizationRates
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.
(b) Concept: AppliedDepreciationOrAmortizationRates
The depreciation rate of General Plant structures is 2.75% with a plant basis of \$32,805,000 as of 12/31/2021. The depreciation Rate of General Plant computer equipment is 20% with a plant basis of \$18,059,000. The depreciation rate for all other General Plant is 10.0%.
(c) Concept: AppliedDepreciationOrAmortizationRates
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.
(d) Concept: AppliedDepreciationOrAmortizationRates
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.
(e) Concept: AppliedDepreciationOrAmortizationRates
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, 2021 was \$150,055,000.

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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.

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.

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.

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.

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	Account 425 - Miscellaneous Amortization	
2		
3		
4		
5	TOTAL Account 425 - Miscellaneous Amortization	
6	Account 426.1 - Donations	
7		
8		
9		
10	TOTAL Account 426.1 - Donations	260,773
11	Account 426.2 - Life Insurance	
12		
13		
14		

15	TOTAL Account 426.2 - Life Insurance	
16	Account 426.3 - Penalties	
17		
18		
19		
20	TOTAL Account 426.3 - Penalties	66,000
21	Account 426.4 Expenditures for Certain Civic, Political, and Related Activities	
22		
23		
24		
25	Total Account 426.4 - Expenditures for Certain Civic, Political, and Related Activities	26,816
26	Account 426.5 - Other Deductions	
27		
28		
29		
30	TOTAL Account 426.5 - Other Deductions	61,256
31	Account 430 - Interest on Debt to Associated Companies	
32		
33		
34		
35	TOTAL Account 430 - Interest on Debt to Associated Companies	
36	Account 431 - Other Interest Expense	
37		
38		
39		
40	TOTAL Account 431 - Other Interest Expense	212,730

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ 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.
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.	Description (Furnish name of regulatory commission or body the docket or case 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)	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	Federal Energy Regulatory Commission RP19-59 and RP19-1353 Rate Cases				2,995,486					182.3	1,497,833	1,497,653
2	Federal Energy Regulatory Commission Order No. 472 2021 FERC Annual Charge	1,580,927			1,185,695					182.3	1,185,695	
3	Federal Energy Regulatory Commission Order No. 472 2022 FERC Annual Charge	1,681,228							1,681,228	182.3	420,307	1,260,921
25	TOTAL	3,262,155			4,181,181				1,681,228		3,103,835	2,758,574

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Employee Pensions and Benefits (Account 926)

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

Line No.	<u>Expense</u> (a)	<u>Amount (in dollars)</u> (b)
1	Pensions - defined benefit plans	400,375
2	Pensions - other	5,554,698
3	Post-retirement benefits other than pensions (PBOP)	
4	Post-employment benefit plans	
5	Other (Specify)	
6	Healthcare and other benefits	8,864,632
40	Total	14,819,705

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Distribution of Salaries and Wages

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				

16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing	4,582,035			4,582,035
32	Transmission	25,192,370	98,586		25,290,956
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General	32,453,582	1,300,023		33,753,605
38	TOTAL Operation (Total of lines 28 thru 37)	62,227,987	1,398,609		63,626,596
39	Maintenance				

40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing	3,703,535			3,703,535
44	Transmission	22,454,186			22,454,186
45	Distribution				
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	26,157,721			26,157,721
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 Terminaling and Processing (Total of Il. 31 and 43)	8,285,570			8,285,570
54	Transmission (Total of lines 32 and 44)	47,646,556	98,586		47,745,142
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)	32,453,582	1,300,023		33,753,605
60	Total Operation and Maintenance (Total of lines 50 thru 59)	88,385,708	1,398,609		89,784,317
61	Other Utility Departments				
62	Operation and Maintenance				

63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	88,385,708	1,398,609		89,784,317
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	14,750,965	21,118	4,083,738	18,855,821
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	14,750,965	21,118	4,083,738	18,855,821
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	1,517,004			1,517,004
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	1,517,004			1,517,004
75.1	Other Accounts (Specify) (footnote details)	(a) 284,030			284,030
76	TOTAL Other Accounts	284,030			284,030
77	TOTAL SALARIES AND WAGES	104,937,707	1,419,727	4,083,738	110,441,172

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: SalariesAndWagesOtherAccounts			
The amount shown in Other Accounts relates to the following:			
Job orders (Account 186)			286,023
Storage study (Account 183.2)			(1,993)
		\$	284,030

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Charges for Outside Professional and Other Consultative Services

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities. (a) Name of person or organization rendering services. (b) Total charges for the year.
2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.
3. Total under a description "Total", the total of all of the aforementioned services.
4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	K AND K INC	85,047,371
2	MANHATTAN PIPELINE LLC	42,875,583
3	GAS GATHERING SPECIALISTS INC	20,175,274
4	CROSSFIRE LLC	16,400,598
5	AVERY TECHNICAL RESOURCES INC	15,283,011
6	PL ENERSERV LLC	13,540,857
7	MICHELS PIPELINE INC	13,263,668
8	RANGER PLANT CONSTRUCTIONAL CO INC	11,583,877
9	ALL AMERICAN INSPECTION LLC	10,637,137
10	BENNETT CONSTRUCTION INC	10,427,542
11	XCEL NDT LLC	9,702,551
12	TRES MANAGEMENT INC	9,608,353
13	CHARPS LLC	8,693,777
14	VEC INC	6,988,968
15	SCG LLC	6,705,948

16	ROSEN USA INC	6,102,637
17	CENTRAL REGION INSPECTION SERVICES INC	6,063,128
18	T AND C MFG AND OPERATING INC	6,026,178
19	FOUR STAR CONSTRUCTION INC	5,892,693
20	JOMAX CONSTRUCTION CO INC	5,675,329
21	SUNLAND CONSTRUCTION INC	5,529,254
22	EGAN FIELD AND NOWAK INC	5,523,167
23	FRONTIER DEVELOPMENT INC	5,287,832
24	VNDLY	5,157,118
25	GLENN E SESSIONS AND SONS INC	4,820,401
26	YOH	4,473,097
27	BAYOU INSPECTION SPECIALISTS LLC	4,240,445
28	LIBERTY CORE CONSULTANTS LLC	4,239,921
29	CAPSTONE IT INC	4,174,327
30	BLACK LABEL PIPELINE INSPECTION LLC	4,032,473
31	BELKNAP ELECTRIC INC	3,970,503
32	INTERCON CONSTRUCTION INC	3,936,974
33	J ROLLINS CONSTRUCTION INC	3,830,073
34	D E RICE CONSTRUCTION COMPANY	3,808,372
35	BLUE SKY CONSTRUCTION LLC	3,663,016
36	COMMTECH GLOBAL SOLUTIONS	3,370,090
37	SOVDE ENTERPRISES INC	3,334,836
38	ARGUIJO OILFIELD SERVICES INC	3,207,654
39	BURNS AND MCDONNELL ENGINEERING COMPANY INC	2,691,248
40	HORIZON PIPELINE AND CONSTRUCTION LLC	2,586,956
41	MERJENT INC	2,419,807

42	STANTEC CONSULTING SERVICES INC	2,354,066
43	SYSTEM ONE HOLDINGS LLC	2,317,716
44	FESCO LTD	2,308,859
45	UPS MIDSTREAM SERVICES INC	2,205,116
46	SULZER TURBO SERVICES	2,085,319
47	BOCKMANN INC	1,945,257
48	TROY CONSTRUCTION LLC	1,915,718
49	APACHE INDUSTRIAL SERVICES INC	1,880,246
50	QUALITY INTEGRATED SERVICES INC	1,800,714
51	MECO LAND SERVICES	1,684,874
52	COOPER MACHINERY SERVICES LLC	1,657,163
53	SOLAR TURBINES INCORPORATED	1,635,186
54	CREDO SERVICES INC	1,628,435
55	ACUREN INSPECTION INC	1,620,052
56	AMERICAN INTEGRATED SERVICES INC	1,580,753
57	ASSOCIATED CONSTRUCTORS LLC	1,515,509
58	OSI ENVIRONMENTAL INC	1,396,641
59	KMX PAINTING INC	1,341,844
60	TRIPLE R PIPELINE AND ENVIRONMENTAL SERVICES	1,273,019
61	ABSOLUTE SOLUTIONS INC	1,271,582
62	CSE SERVICES LLC	1,214,763
63	PROSOURCE TECHNOLOGIES LLC	1,210,838
64	WEST CONTINENT ENERGY SERVICES LLC	1,185,283
65	ALARM SYSTEMS INC	1,173,613
66	SUBSURFACE SOLUTIONS	1,155,904
67	SHERMCO INDUSTRIES INC	1,134,211

68	CLEAN HARBORS ENVIRONMENTAL SERVICES INC	1,119,978
69	TOP SHELF ELECTRIC LLC	1,000,067
70	PERCHERON LLC	996,481
71	EAGLE COMPRESSION LLC	996,088
72	GENERAL CORROSION CORPORATION	990,519
73	MINNESOTA LIMITED LLC	989,851
74	INSPECTION ASSOCIATES INC	814,378
75	CMET	803,194
76	LAKE STATES TREE SERVICE INC	786,041
77	DEEP SOUTH LAND MULCHING AND CLEARING LLC	759,134
78	PROKARMA INC	758,346
79	CLASSIC INDUSTRIAL SERVICES INC	738,561
80	LAKE SUPERIOR CONSULTING LLC	701,006
81	PSC INDUSTRIAL OUTSOURCING LP	679,806
82	EXLINE INC	655,215
83	TK AND COMPANY INC OF KANSAS	647,009
84	ECK SERVICES LLC	635,752
85	APPLE ELECTRICAL CONTRACTORS	635,333
86	JC TOLAND PAINTING LLC	614,030
87	MISTRAS GROUP INC	569,610
88	YOKA INC	554,654
89	EAGLE SKY PATROL INC	554,569
90	PERGAM TECHNICAL SERVICES	554,551
91	INLINE CONSTRUCTION INC	536,094
92	CROSS COUNTRY CLEARING LLC	534,469
93	SUMMIT CUSTOM LANDSCAPE INC	521,122

94	MTB QUALITY CONSULTANTS INC	492,752
95	TETRA TECH INC	478,025
96	BIGHORN CONSTRUCTION AND RECLAMATION LLC	459,744
97	BRYAN LABORATORY INC	453,800
98	RESERVE COMPRESSION CORP	453,685
99	SMITH PAINTING INC	449,643
100	COASTAL PLATING CO	447,085
101	SCHAEFER COMPRESSION AND ALIGNMENT LLC	441,811
102	ALLIED VALVE INC	440,535
103	LAKEHEAD CONSTRUCTORS INC	439,834
104	NOVITECH INC	435,807
105	TOTAL TOOL SUPPLY INC	413,052
106	TDW US INC	406,777
107	D WRIGHT CONSTRUCTION	405,790
108	NOVASPECT INC	385,756
109	TK ELEVATOR CORPORATION	381,587
110	TERRACON CONSULTANTS INC	379,770
111	HOLLOWAY TECHNICAL SERVICES	379,335
112	ASITE LLC	377,025
113	STEPTOE AND JOHNSON LLP	366,176
114	SIBLEY ELECTRIC INC	363,190
115	COASTAL CORROSION CONTROL INC	356,370
116	EN ENGINEERING LLC	356,302
117	KENTON BROWN	355,475
118	PII NORTH AMERICA LLC	355,025
119	DETECTOR ELECTRONICS CORPORATION	346,394

120	PACE ANALYTICAL SERVICES LLC	345,538
121	ENERGY ECONOMICS INC	343,844
122	WALDINGER CORPORATION	342,799
123	MCGRAW ROW CLEARING	339,645
124	CENTURY FENCE COMPANY	332,613
125	CED	317,947
126	ATWELL LLC	313,321
127	HIGHRIDGE CORROSION SERVICES	308,925
128	MESA PRODUCTS INC	294,731
129	OMAHA TRIBE OF NEBRASKA	291,602
130	GAGNON INC	284,608
131	ELI WIRELINE SERVICES LLC	270,930
132	C3 PROJECT SERVICES LLC	270,885
133	VISION ENERGY RESOURCES LLC	267,936
134	MORRIS FIELD SERVICES LLC	261,428
135	INDEX AR SOLUTIONS LLC	257,700
136	MARLIN SERVICES INC	256,120
137	TMI SOLUTIONS LLC	254,535
138	REYNOLDS FRENCH AND COMPANY	253,397
139	SAND CREEK PIPELINE CONSTRUCTION CO LLC	250,395
140	OTHERS UNDER \$250,000	21,188,993
141	TOTAL	494,299,220

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Transactions with Associated (Affiliated) Companies

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	IT Shared Services	Midamerican Energy Company ("MEC")	165,923	2,800,486
3	Facility Costs	MEC	923	2,654,852
4	Other-goods and services under \$250,000	MEC	(a) Various	1,360,903
5	Software leases, maintenance contracts	MEC	165,923	264,094
6	Human resource services	MEC	923	671,880
7	Executive management services	MEC	923	304,215
8	IT shared services	Berkshire Hathaway Energy Company ("BHEC")	107,165,923	6,749,919
9	Other-goods and services under \$250,000 contracts and other	BHEC	(b) Various	1,792,229
10	Finance and accounting services	BHEC	923	262,876
11	Electricity, construction and other services	PacifiCorp	(c) Various	277,141
12	Finance and accounting services	Moody's Investor Servies	923	354,750
13	Other - goods and services under \$250,000	Various	(d) Various	311,187
19	TOTAL			(e)17,804,532
20	Goods or Services Provided for Affiliated Company			

21	Transportation and storage services	MEC	(g) Various	78,783,170
22	Financing services (demand promissory notes)	BHEC	419	2,758,435
23	Other-goods and services under \$250,000	BHEC	(h) Various	664,467
24	Transportation and storage services	Midamerican Energy Services	489	2,991,847
25	Finance and accounting services	Kern River Gas Transmission Co. ("Kern River")	(i) Various	467,262
26	Other-goods and services under \$250,000	Kern River	(j) Various	376,504
27	Facilities	Kern River	923	608,951
28	Transportation and Storage Services	BHE GT&S	(k) Various	1,712,703
29	Transportation and Storage Services	Nevada Energy	(l) Various	278,687
30	Other -goods and services under \$250,000	(i) Various	(m) Various	(178,304)
40	TOTAL			(n)88,463,721

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts charged, or credited for MEC: 923.	
(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts charged, or credited for BHEC 426, 923, 924, and 925.	
(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts charged, or credited for PacifiCorp 557, 588, 903, and 920.	
(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Affiliate company includes affiliates of Berkshire Hathaway, MidAmerican Energy, Berkshire Hathaway Energy, and affiliates for goods and services \$250,000, or less.	
(e) Concept: DueToOrChargedByTheTransactionsWithAssociatedAffiliatedCompanies	
Amounts which are chargeable from another affiliate are assigned first by coding to the specific affiliate. These charges were based on actual labor, benefits and operational costs incurred. Amounts not directly assignable to an individual affiliate, such as work performed where multiple affiliates benefit, are assigned on the basis of allocations from MidAmerican Energy Company, and Berkshire Hathaway 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.
(f) Concept: NameOfAssociatedAffiliatedCompany	
Affiliate company includes affiliates of Berkshire Hathaway Berkshire Hathaway Energy Company, MidAmerican Energy Company, and MidAmerican Energy Services for goods and services accounting to \$250,000 or less.	
(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts included for MEC 469.2, 469.4, 495, and 806.	
(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts included for BHEC 920, and 926.	
(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts included for Kern 408, 920, 926.	
(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies	
Accounts included for Kern 408, 920, and 926.	

(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts included for GT&S 408.1, 920, 921, 923, & 926.
(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Accounts included for Nevada Energy 408,1, 920, 926.
(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies
Affiliate company includes affiliates of Berkshire Hathaway Berkshire Hathaway Energy Company, MidAmerican Energy Company, and MidAmerican Energy Services for goods and services accounting to \$250,000 or less.
(n) Concept: DueFromOrCreditedByTheTransactionsWithAssociatedAffiliatedCompanies
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.
FERC FORM No. 2 (NEW 12-07)

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, 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 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 and Location of Compressor Station (a)	Compressor Type (b)	Number of Units at Compressor Station (c)	Certificated Horsepower for Each Compressor Station (d)	Plant Cost (e)	Expenses (except depreciation and taxes) Fuel (f)	Expenses (except depreciation and taxes) Power (g)	Expenses (except depreciation and taxes) Other (h)	Gas for Compressor Fuel in Dth (i)	Electricity for Compressor Station in kWh (j)	Operational Data Total Compressor Hours of Operation During Year (k)	Operational Data Number of Compressors Operated at Time of Station Peak (l)
1	Underground Storage: Underground Storage Compression	Underground Storage Compressor Stations										
2	Underground Storage: Cunningham, Kansas	Underground Storage Compressor Stations	6	14,050	57,457,165	520,842	958,089	3,624,211	131,012	9,713,678	11800	5
3	Storage: Redfield, Iowa	Underground Storage Compressor Stations	7	16,760	77,739,501	3,679,721	575,313	19,401,387	486,813	3,159,000	30855	7
4	Total Underground Storage	Underground Storage Compressor Stations	13	30,810	135,196,666	4,200,563	1,533,402	23,025,598	617,825	12,872,678	42655	
5	Transmission: Transmission Compression:	Transmission Compressor Stations										
6	Transmission: Spencer, South Dakota	Transmission Compressor Stations	1	1,100	4,834,051		33,909	262,058	0	398,400	574	1

7	Transmission: Willow Lake, South Dakota	Transmission Compressor Stations	1	1,590	12,803,894	267,280	37,443	372,306	43,150	303,440	4331	1
8	Transmission: East Wakefield, Michigan	Transmission Compressor Stations	2	3,180	26,540,208	422,950	52,576	309,750	67,685	449,680	5785	1
9	(a) Transmission: Albert Lea, Minnesota	Transmission Compressor Stations	1	15,000	21,462,293	1,640,091	33,837	307,531	179,237	246,000	2050	1
10	Transmission: Carlton, Minnesota	Transmission Compressor Stations	2	8,000	19,955,454	1,058,673	39,048	1,277,085	106,367	300,500	4903	2
11	Transmission: Alexandria, Minnesota	Transmission Compressor Stations	1	800	3,876,494	2,993	143,087	530,020	536	1,206,540	3368	1
12	Transmission: Farmington, Minnesota	Transmission Compressor Stations	5	23,287	108,622,688	1,708,680	309,498	2,491,599	277,679	2,643,280	13928	3
13	Transmission: North Branch, Minnesota	Transmission Compressor Stations	4	8,000	17,589,857	1,104,321	58,048	1,887,649	142,189	447,400	11855	4
14	Transmission: Pierz, Minnesota	Transmission Compressor Stations	2	1,900	5,734,720	9,722	106,241	114,823	1,840	869,750	3044	1
15	Transmission: Owatonna, Minnesota	Transmission Compressor Stations	2	28,937	57,162,543	1,714,492	57,727	325,065	169,155	502,200	2051	2
16	Transmission: Faribault, Minnesota	Transmission Compressor Stations	3	44,936	78,698,141	3,850,630	80,728	458,321	521,531	623,600	5344	2
17	Transmission: Hinckley, Minnesota	Transmission Compressor Stations	1	11,153	26,461,671	4,014	6,504	9	861	113,242	69	1
18	Transmission: Hugo, Minnesota	Transmission Compressor Stations	1	5,967	15,004,368	289,219	14,640	212,603	12,645	117,680	524	1
19			1	2,500	5,585,406		41,710	207,109	0	609,065	610	1

	(b) Transmission: Chatfield, Minnesota	Transmission Compressor Stations										
20	(c) Transmission: LaCrescent, Minnesota	Transmission Compressor Stations	1	1,250	5,057,307		23,400	89,627	0	71,281	7	1
21	Transmission: Popple Creek, Minnesota	Transmission Compressor Stations	1	2,000	4,633,553		89,624	194,853	0	677,250	607	1
22	Transmission: Elk River, Minnesota	Transmission Compressor Stations	1	1,100	6,419,118		12,016	179,815	0	132,600	15	1
23	Transmission: Carver, Minnesota	Transmission Compressor Stations	1	11,153	26,996,834	466,985	29,592	284,285	17,420	224,760	402	1
24	(d) Transmission: Belleville, Wisconsin	Transmission Compressor Stations	4	4,640	5,977,909	279,369	19,969	376,554	62,455	166,035	5492	2
25	Transmission: Spring Green, Wisconsin	Transmission Compressor Stations	2	1,900	2,292,547		0	181,633	0	307,200	477	1
26	Transmission: Galena, Illinois	Transmission Compressor Stations	2	7,600	10,224,816	640,129	15,382	308,114	55,571	118,793	1494	1
27	Transmission: Hubbard, Iowa	Transmission Compressor Stations	1	8,000	13,671,524		36,545	313,159	0	405,000	2	1
28	Transmission: Earlville, Iowa	Transmission Compressor Stations	1	15,000	17,009,328	52,649	19,411	216,870	11,018	211,008	118	1
29	Transmission: Ventura, Iowa	Transmission Compressor Stations	5	12,330	21,193,313	814,246	44,995	935,152	41,518	472,585	1979	5
30	Transmission: Waterloo, Iowa	Transmission Compressor Stations	8	16,250	32,602,078	1,906,360	102,875	1,474,298	275,588	1,448,445	18820	6
31	Transmission: Ogden, Iowa		10	30,400	36,736,055	5,138,536	99,608	3,288,690	749,645	1,085,400	33754	7

[illegible]

44	Transmission: Mullinville, Kansas	Transmission Compressor Stations	7	29,300	72,373,455	2,868,839	209,362	2,184,880	401,920	2,786,439	19632	4
45	Transmission: Beaver, Oklahoma	Transmission Compressor Stations	7	28,500	45,179,304	1,160,060	106,840	5,550,660	107,993	3,721,200	5353	5
46	Transmission: Plains, Texas	Transmission Compressor Stations	1	3,546	8,420,310	4,478	8,090	198,359	1,701	108,228	51	1
47	Transmission: Sunray, Texas	Transmission Compressor Stations	7	14,000	23,836,374	1,945,941	76,002	1,702,402	315,079	1,198,800	25283	7
48	Transmission: Spraberry, Texas	Transmission Compressor Stations	7	10,202	29,490,854	1,235,300	91,870	2,899,207	231,320	811,500	24335	4
49	Transmission: Pampa, Texas	Transmission Compressor Stations	1	9,300	7,759,339	1,261,844	24,286	1,749,614	139,975	251,370	1637	1
50	Transmission: Plainview, Texas	Transmission Compressor Stations	1	9,300	7,964,780	1,527,146	22,241	427,062	188,116	179,360	3038	1
51	Transmission: Seminole, Texas	Transmission Compressor Stations	1	9,300	8,097,145	79,896	23,539	211,464	21,200	215,840	630	1
52	Transmission: Claude, Texas	Transmission Compressor Stations	1	9,300	7,321,734	818,641	33,293	692,010	100,606	224,040	1240	1
53	Transmission: Brownfield, Texas	Transmission Compressor Stations	1	9,300	8,283,033	2,807,177	34,297	399,268	431,669	376,080	5903	1
54	Transmission: Kermit, Texas	Transmission Compressor Stations	1	15,900	25,187,549	2,433,490	82,741	621,153	597,633	749,300	7382	1
55	Transmission: Gaines County, Texas	Transmission Compressor Stations	2	18,089	34,172,661	3,148,926	58,052	660,715	593,774	585,600	11248	2
56		Transmission Compressor Stations	1	11,152	24,904,404	2,637,075	52,498	424,117	472,972	622,800	8660	1

	Transmission: Fort Stockton, Texas (Bakersfield)											
57	Total Transmission Compression	Transmission Compressor Stations	163	722,649	1,325,688,428	63,546,940	3,212,214	59,017,927	8,672,788	36,063,959	329509	
58	Other Storage Compression	Other Compressor Stations										
59	Other: Garner, IA LNG Plant	Other Compressor Stations	4	11,300	16,769,538	287,923	1,332,113	3,306,876	30,077	16,256,800	8116	3
60	Other: Wrenshall, MN LNG Plant	Other Compressor Stations	6	8,230	22,501,637	424,608	440,008	3,012,651	127,071	5,481,000	13411	4
61	Total Other Storage	Other Compressor Stations	10	19,530	39,271,175	712,531	1,772,121	6,319,527	157,148	21,737,800	21527	
25	Total											

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: NameAndLocationOfCompressorStation
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.
(b) Concept: NameAndLocationOfCompressorStation
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.
(c) Concept: NameAndLocationOfCompressorStation
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.
(d) Concept: NameAndLocationOfCompressorStation
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.

FERC FORM No. 2 (REV 12-07)

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Storage Projects

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

Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January	(1,755,560)	3,048,378	1,292,818
3	February	(2,808,175)	2,808,175	
4	March	2,368,467	1,865,143	4,233,610
5	April	(1,556,281)	3,039,255	1,482,974
6	May	(545,165)	5,868,965	5,323,800
7	June	(3,982,112)	11,877,941	7,895,829
8	July	(3,808,313)	13,788,202	9,979,889
9	August	(899,827)	13,263,813	12,363,986
10	September	(1,722,410)	16,537,376	14,814,966
11	October	2,858,062	10,400,959	13,259,021
12	November	8,737,576	6,746,363	15,483,939
13	December	680,276	3,786,104	4,466,380
14	TOTAL (Total of lines 2 thru 13)	(2,433,462)	93,030,674	90,597,212
15	Gas Withdrawn from Storage			
16	January	232,718	19,500,915	19,733,633
17	February	(845,074)	16,715,493	15,870,419
18	March	144,559	9,086,564	9,231,123

19	April	1,896,401	6,901,703	8,798,104
20	May	(2,082,575)	3,104,498	1,021,923
21	June	(3,993,718)	5,410,180	1,416,462
22	July	(2,780,353)	3,106,440	326,087
23	August	(554,153)	2,519,146	1,964,993
24	September	(1,883,551)	3,075,583	1,192,032
25	October	1,375,049	2,194,948	3,569,997
26	November	(1,479,566)	5,727,831	4,248,265
27	December	2,805,069	17,919,850	20,724,919
28	TOTAL (Total of lines 16 thru 27)	(a)(7,165,194)	95,263,151	88,097,957

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: GasWithdrawnFromStorageThatBelongToRespondent

Negative amounts are due to displacement

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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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	72,884,700
2	Cushion Gas (Including Native Gas)	(a) 131,316,674
3	Total Gas in Reservoir (Total of line 1 and 2)	204,201,374
4	Certificated Storage Capacity	224,050,000
5	Number of Injection - Withdrawal Wells	249
6	Number of Observation Wells	123
7	Maximum Days' Withdrawal from Storage	1,160,568
8	Date of Maximum Days' Withdrawal	12/06/2021
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	

FOOTNOTE DATA

[\(a\)](#) Concept: GasInReservoirCushionGasIncludingNativeGas

The volume of cushion gas includes 2.9 Bcf of gas located in the extension area, outside the storage reservoir, of the Cunningham storage facility. The trapped gas assists in supporting the Extension Area formation by providing pressure support outside of the Cunningham fault block, but it does not impact the volume of base and working gas in the Cunningham storage reservoir.

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Transmission Lines

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

Line No.	Designation (Identification) of Line or Group of Lines (a)	State (b)	Operation Type (c)	* (d)	Total Miles of Pipe (e)
1	Op by resp: Illinois	IL	Fully Owned and Operated by Respondent		22.0
2	Op by resp: Iowa	IA	Fully Owned and Operated by Respondent		4,265.8
3	Op by resp: Kansas	KS	Fully Owned and Operated by Respondent		1,554.4
4	(a) Op by resp: Kansas	KS	Jointly Owned and Operated by Respondent	True	1.8
5	Op by resp: Michigan	MI	Fully Owned and Operated by Respondent		268.3
6	Op by resp: Minnesota	MN	Fully Owned and Operated by Respondent		3,385.7
7	Op by resp: Nebraska	NE	Fully Owned and Operated by Respondent		1,414.5
8	(b) Op by resp: Nebraska	NE	Operated but not Owned by Respondent	True	6.5
9	Op by resp: New Mexico	NM	Fully Owned and Operated by Respondent		76.4
10	Op by resp: Oklahoma	OK	Fully Owned and Operated by Respondent		232.6
11	(c) Op by resp: South Dakota	SD	Operated but not Owned by Respondent	True	13.7
12	Op by resp: South Dakota	SD	Fully Owned and Operated by Respondent		662.5
13	(d) Op by resp: South Dakota	SD	Jointly Owned and Operated by Respondent	True	117.4
14	Op by resp: Texas	TX	Fully Owned and Operated by Respondent		920.4

15	(g) Op by resp: Texas	TX	Operated but not Owned by Respondent	True	10.3
16	Op by resp: Wisconsin	WI	Fully Owned and Operated by Respondent		1,340.8
17	Total				14,293.1
18	Subtotal Operated but not Owned by Respondent				31
19	Subtotal Jointly Owned, and Operated by Respondent				119
20	Subtotal Fully Owned and Operated by Respondent				14,143
25	TOTAL				14,293

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DesignationIdentificationOfLineOrGroupOfLines				
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>
KSC8120I Greensburg to Mullinville		ANR	1.8	50.0
(b) Concept: DesignationIdentificationOfLineOrGroupOfLines				
Lines held under a title other than full ownership				
	<u>Designation (Identification)</u>	<u>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
(c) Concept: DesignationIdentificationOfLineOrGroupOfLines				
Lines held under a title operate only (no ownership)				
	<u>Designation (Identification)</u>	<u>Owner</u>	<u>Total Miles of Pipe</u>	<u>%</u>
SDB97101 Menno branchline		North Western Corporation	6.7	100.0
SDB97201 Groton branchline		North Western Corporation	6.9	100.0
SDB97301 Marion TBS branchline		North Western Corporation	0.1	100.0
(d) Concept: DesignationIdentificationOfLineOrGroupOfLines				
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		North Western Corporation	36.5	28.0
SDB97001 Parker branchline		North Western Corporation	28.0	56.0
SDB96701 Scotland branchline		North Western Corporation	52.9	37.0
(e) Concept: DesignationIdentificationOfLineOrGroupOfLines				
Lines held under a title other than full ownership				
	<u>Designation (Identification)</u>	<u>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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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 (a)	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(s): 2022-01-06			
2	Volumes of Gas Transported			
3	No-Notice Transportation		92,141	92,141
4	Other Firm Transportation	120,925	5,447,774	5,568,699
5	Interruptible Transportation	(6,473)	299,965	293,492
6	Other (Specify)			
6.1	Other (Describe) (footnote details)			
7	TOTAL	114,452	5,839,880	5,954,332
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage		890,021	890,021
11	Interruptible Storage		14,626	14,626
12	Other (Specify)			
12.1	Other (Describe) (footnote details)			
13	TOTAL		904,647	904,647
14	Other Operational Activities			

15	Gas Withdrawn from Storage for System Operations		1,232,200	1,232,200
16	Reduction in Line Pack		81,200	81,200
17	Other (Specify)			
17.1	Other (Describe) (footnote details)			
18	TOTAL		1,313,400	1,313,400
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Date(s): 2022-01-05			
22	No-Notice Transportation		205,465	205,465
23	Other Firm Transportation	368,837	14,975,660	15,344,497
24	Interruptible Transportation	(1,826)	488,908	487,082
25	Other (Specify)			
25.1	Other (Describe) (footnote details)			
26	TOTAL	367,011	15,670,033	16,037,044
27	Volumes of gas Withdrawn form Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage		2,100,780	2,100,780
30	Interruptible Storage		140,001	140,001
31	Other (Specify)			
31.1	Other (Describe) (footnote details)			
32	TOTAL		2,240,781	2,240,781
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations		2,722,500	2,722,500
35	Reduction in Line Pack		64,600	64,600
36	Other (Specify)			
36.1	Other (Describe) (footnote details)			
37	TOTAL		2,787,100	2,787,100

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Auxiliary Peaking Facilities

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

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? (e)
1	Garner, IA	LNG	300,000	69,774,064	true
2	Wrenshall, MN	LNG	300,000	73,648,741	true

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
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Gas Account - Natural Gas

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

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
1	Name of System			
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		(a)13,712,907	11,159,595
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	1,316,841,900	375,527,921
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307	93,030,674	20,933,426
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	3,725,430	598,211
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)		(b)88,097,957	(f)28,543,181
13	Gas Received from Shippers as Compressor Station Fuel		13,023,873	2,806,655
14	Gas Received from Shippers as Lost and Unaccounted for		1,859,938	487,404
15	Other Receipts (Specify) (footnote details)			
15.1	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		1,530,292,679	440,056,393
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	(e)1,316,841,900	375,527,921
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307	95,263,151	25,842,629
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	695,042	77,670
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)		(d)90,597,212	(g)33,209,340
28	Gas Used for Compressor Station Fuel	509	9,290,613	2,690,985
29	Other Deliveries and Gas Used for Other Operations			
29.1	Other Deliveries and Gas Used for Other Operations		(e)19,224,769	(h)2,686,915
30	Total Deliveries (Total of lines 18 thru 29)		1,531,912,687	440,035,460
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		(1,620,008)	20,933

33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,530,292,679	440,056,393

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasPurchases	
The 13,712,907 Dth represents gas purchases recorded to FERC account 803.	
(b) Concept: QuantityOfNaturalGasReceivedByUtilityOtherGasWithdrawnFromStorage	
The 88,097,957 Dth represents gas withdrawn from storage (includes third party and company owned gas).	
(c) Concept: QuantityOfNaturalGasDeliveredByUtilityDeliveriesOfGasTransportedForOthers	
Schedule Page: 520 Line No.: 20 Column: c	
Volumes transported for others equals invoiced volumes excluding deliveries to pooling points and deferred delivery points other than Ogden, Iowa. For the purpose of calculating the total volume eligible for the ACA surcharge, begin with the deliveries of gas transported for others on page 520, line 20 and adjust that volume by eliminating the December 2020 estimate reversal in January 2021 and the transportation estimate in and for December 2021.	
Line 20 Deliveries of gas transported for others	Amount (Dth) 1,316,841,900
Plus December 2020 throughput estimate reversal	133,440,000
Less December 2021 throughput estimate	(144,126,000)
Total volume eligible for ACA surcharge	1,306,155,900
(d) Concept: QuantityOfNaturalGasDeliveredByUtilityOtherGasDeliveredToStorage	
The 90,597,212 Dth represents gas injected into storage (includes third party and company owned gas).	
(e) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations	
	Amount (Dth)
Drip Shrinkage	8,388
Reverse Work Order Adjustment	(22,666)
Gas Used in other O&M Operations	2,625,955
Under-recovery of storage volumes	58,585
Other Gas Operational Sales - Account 495	16,557,190
Total	19,227,452
(f) Concept: QuantityOfNaturalGasReceivedByUtilityOtherGasWithdrawnFromStorage	
The 28,543,181 Dth represents gas withdrawn from storage (includes third party and company owned gas).	
(g) Concept: QuantityOfNaturalGasDeliveredByUtilityOtherGasDeliveredToStorage	
The 33,209,340 Dth represents gas injected into storage (includes third party and company owned gas).	
(h) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations	

	Amount (0th)
Drip Shrinkage	63,224
Gas Used in other O&M Operations	474,075
Pipeline Gas Loss True-up	(85,384)
Other Gas Operational Sales - Account 495	2,235,000
Total	2,686,915

[illegible]

[illegible]

65	Total Gas Acquired To Meet Deficiency	0.00											
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SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	375,527,921
67	Backhaul Volume in Dths for the Quarter	
68	TOTAL (Lines 66 and 67)	375,527,921

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfOtherGasAcquiredToMeetDeficiency

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

(b) Concept: DescriptionOfOtherGasAcquiredToMeetDeficiency

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.

(c) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Gas used for other operation purposes:

		Month 1 Gas Used (Dth)	Month 1 Amount(\$)
LNG Compressor Station Fuel	842.1	73	366
Line Operations	856	127,782	640,033
Purification Underground Storage	821	175	877
Other Underground Storage Operations	817	(60,977)	(204,016)
Other Compressor Station Fuel	819	1,687	8,450
		68,740	\$ 445,710

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.

[illegible]

[illegible]

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Gas used for other operation purposes:			
		Month 2 Gas Used (Dth)	Month 2 Amount(\$)
LNG Compressor Station Fuel	842.1	1,377	7,184
Line Operations	856	136,141	710,275
Purification Underground Storage	821	1,755	9,745
Other Underground Storage Operations	817	30,767	170,982
Other Compressor Station Fuel	819	3,664	19,116
		173,704	\$ 917,302

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.

[illegible]

	Other Losses (specify) (footnote details)												
30	Total Gas Lost And Unaccounted For	31,039	10,789	40,656	82,484	144,696	50,296	189,532	384,524				
30.1	NET EXCESS OR (DEFICIENCY)												
31	Other Losses												
32	Gathering												
33	Production/Extraction/Processing												
34	Transmission	(165,632)	(57,635)	(217,015)	(440,282)	(771,447)	(268,151)	(1,010,488)	(2,050,086)				
35	Distribution												
36	Storage	(197)		(89,370)	(89,567)	(907)		(411,492)	(412,399)				
37	Total Net Excess Or (Deficiency)	(165,829)	(57,635)	(306,385)	(529,849)	(772,354)	(268,151)	(1,421,980)	(2,462,485)				
38	DISPOSITION OF EXCESS GAS:												
39	Gas sold to others												
40	Gas used to meet imbalances												
41	Gas added to system gas												
42	Gas returned to shippers												
43.1	Gas to be returned to shippers												
51	Total Disposition Of Excess Gas												
52	GAS ACQUIRED TO MEET DEFICIENCY:												
53	System gas												
54	Purchased gas												
55.1	Gas to be recovered from shippers	(165,829)	(57,635)	(306,385)	(529,849)	(772,354)	(268,151)	(1,421,980)	(2,462,485)				
65	Total Gas Acquired To Meet Deficiency	(165,829)	(57,635)	(306,385)	(529,849)	(772,354)	(268,151)	(1,421,980)	(2,462,485)				

Name of Respondent: Northern Natural Gas Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Gas used for other operation purposes:

		<div>Month 3</div> <div>Gas Used (Dth)</div>	<div>Month 3</div> <div>Amount(\$)</div>
LNG Compressor Station Fuel	842.1	28,242	131,658
Line Operations	856	179,685	837,656
Purification Underground Storage	821	4,647	21,663
Other Underground Storage Operations	817	14,183	66,118
Other Compressor Station Fuel	819	4,874	22,722
		231,631	\$ 1,079,817

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.

Name of Respondent: Northern Natural Gas Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2022	Year/Period of Report: End of: 2021/ Q4
System Maps					
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>					
1	Form2MapsNorthandSouthBinderDec21.pdf				