

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> 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) Kern River Gas Transmission Company	Year/Period of Report: End of: 2022/ Q4
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INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

I. 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.

II. 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.

III. What and Where to Submit

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

- d. 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:
 - i. Contain a paragraph attesting to the conformity, in all material respects, of the 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
 - ii. 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.)

Reference	Reference Schedules Pages
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

- e. 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-faqs-efilingferc-online>.
- f. 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

IV. When to Submit:

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

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

V. 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 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 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

- I. Prepare all reports in conformity with the Uniform System of Accounts (USoA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USoA.
- II. 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.
- III. 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.
- IV. 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.
- V. 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.**
- VI. 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.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Footnote and further explain accounts or pages as necessary.
- IX. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- X. 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.
- XI. Report all gas volumes in Dth unless the schedule specifically requires the reporting in another unit of measurement.
- XII. Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

DEFINITIONS

- I. **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).
- II. **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.
- III. **Dekatherm** – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.
- IV. **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).

**FERC FORM NO. 2
REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION

01 Exact Legal Name of Respondent Kern River Gas Transmission Company		02 Year/ Period of Report End of: 2022/ 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) 2755 East Cottonwood Parkway Suite 300, Salt Lake City, UT 84121		
05 Name of Contact Person Brian Wiese		06 Title of Contact Person Vice President, Chief Financial Officer
07 Address of Contact Person (Street, City, State, Zip Code) 1111 S 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) 04/18/2023

Annual Corporate Officer Certification

The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.	
11 Name Brian Wiese	12 Title Vice President, Chief Financial Officer
13 Signature Brian Wiese	14 Date Signed 04/18/2023
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.	

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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	Gas Plant in Service	204	12-96		
14	Gas Property and Capacity Leased from Others	212	12-96	NA	
15	Gas Property and Capacity Leased to Others	213	12-96	NA	
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		
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	NA	
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 Recieved 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	NA
36	Long-Term Debt	256	12-96	NA
37	Unamortized Debt Expense, Premium And Discount On Long-Term Debt	258	12-96	NA
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	NA
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	NA
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	NA
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	NA
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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
General Information			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Brian Wiese, Vice President, Chief Financial Officer 2755 East Cottonwood Parkway Suite 300, Salt Lake City, UT 84121			
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. State of Incorporation: DE Date of Incorporation: 07/01/2017 Incorporated Under Special Law:			
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. N/A (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. During 2021, the respondent was engaged in the transportation of natural gas for major producers, municipalities, local distribution companies, cogeneration and natural gas marketers through a natural gas transmission system which extends from southwest Wyoming, through the states of Utah and Nevada, to points of termination in Kern County near Bakersfield, California.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

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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	92%
2	Berkshire Hathaway Energy Company	I	IA	100%
3	BHE Pipeline Group, LLC	I	DE	100%
4	KR Holding, LLC	D	DE	100%

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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:	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: 100 By Proxy:	3. Give the date and place of such meeting:
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	100			100
6	TOTAL number of security holders	1			1
7	TOTAL votes of security holders listed below	100			100
8	KR Holding, LLC 666 Grand Ave., Des Moines, IA 50309-2580	100			100

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4													
Important Changes During the Year																
<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"> 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected. 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>1. None</td></tr> <tr><td>2. None</td></tr> <tr><td>3. None</td></tr> <tr><td>4. None</td></tr> <tr><td>5. None</td></tr> <tr><td>6. None</td></tr> <tr><td>7. None</td></tr> <tr><td>8. None</td></tr> <tr><td>9. Refer to Note 9 in the Notes to the Financial Statements on page 122.</td></tr> <tr><td>10. None</td></tr> <tr><td>11. None</td></tr> <tr><td>12. None</td></tr> <tr><td>13. Not applicable</td></tr> </table>				1. None	2. None	3. None	4. None	5. None	6. None	7. None	8. None	9. Refer to Note 9 in the Notes to the Financial Statements on page 122.	10. None	11. None	12. None	13. Not applicable
1. None																
2. None																
3. None																
4. None																
5. None																
6. None																
7. None																
8. None																
9. Refer to Note 9 in the Notes to the Financial Statements on page 122.																
10. None																
11. None																
12. None																
13. Not applicable																

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	2,979,332,565	2,956,315,666	
3	Construction Work in Progress (107)	200-201	39,735,770	8,377,084	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,019,068,335	2,964,692,750	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,580,348,864	1,530,401,666	
6	Net Utility Plant (Total of line 4 less 5)		1,438,719,471	1,434,291,084	
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)		1,438,719,471	1,434,291,084	
11	Utility Plant Adjustments (116)	122			
12	Gas Stored-Base Gas (117.1)	220			
13	System Balancing Gas (117.2)	220			
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220			
15	Gas Owed to System Gas (117.4)	220			
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)		16,567,388	17,007,786	
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)		16,567,388	17,007,786	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)		9,423,601	2,748,850	
33	Special Deposits (132-134)		474,162	705,378	
34	Working Funds (135)				
35	Temporary Cash Investments (136)	222-223		10,000,000	
36	Notes Receivable (141)				

37	Customer Accounts Receivable (142)		29,450,108	24,396,793
38	Other Accounts Receivable (143)		8,633	29,296
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		4,009,957	6,906,722
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)		30,445,689	18,569,098
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	2,549,431	1,902,857
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)		11,399,433	9,833,910
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			9,302,147
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		87,761,014	84,395,051
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)			
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	204,753,236	187,435,044
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		721,162	717,845
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	387	476,330
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	112,757,992	119,610,460
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		318,232,777	308,239,679
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,861,280,650	1,843,933,600

FOOTNOTE DATA

(a) Concept: SpecialDeposits

Description	As of December 31, 2022	As of December 31, 2021
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage	133,990	135,911
Other Special Deposits - Restricted Cash - Customer Deposits	194,676	192,457
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Long Term Incentive Plan	145,496	377,010
Total	474,162	705,378

(b) Concept: AccumulatedDeferredIncomeTaxes

The Respondent estimates that the following amounts of deferred income taxes in account 190 could be included in the development of jurisdictional recourse rates.

	12/31/22	12/31/21
Deferred income taxes related to:		
Regulatory liabilities	101,406,032	110,001,011
Net operating losses	358,886	178,136
Total	101,764,918	110,179,147

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	1	
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	1,229,271,246	1,229,271,246	
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	(194,080,802)	(242,084,888)	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117	(19,294,735)	6,962,932	
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,015,895,710	994,149,291	
16	LONG TERM DEBT				
17	Bonds (221)	256-257			
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long-Term Debt (224)	256-257			
21	Unamortized Premium on Long-Term Debt (225)	258-259			
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259			
23	(Less) Current Portion of Long-Term Debt				
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)				
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases-Noncurrent (227)		9,732,595	10,886,377	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)				
29	Accumulated Provision for Pensions and Benefits (228.3)		10,257,301	7,236,036	
30	Accumulated Miscellaneous Operating Provisions (228.4)				
31	Accumulated Provision for Rate Refunds (229)				
32	Long-Term Portion of Derivative Instrument Liabilities				
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)				
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		19,989,896	18,122,413	

36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		3,809,012	3,744,820
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		1,132,397	690,420
42	Customer Deposits (235)		5,079,059	4,638,217
43	Taxes Accrued (236)	262-263	9,351,812	4,577,903
44	Interest Accrued (237)			
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)		191,767	153,958
49	Miscellaneous Current and Accrued Liabilities (242)	268	14,129,344	11,201,430
50	Obligations Under Capital Leases-Current (243)		1,153,782	1,056,916
51	Derivative Instrument Liabilities (244)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)		25,631,091	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		60,478,264	26,063,664
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		1,146,686	360,219
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	416,509,225	438,584,583
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		298,704,318	312,306,955
65	Accumulated Deferred Income Taxes - Other (283)		48,556,551	54,346,475
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		764,916,779	805,598,233
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,861,280,650	1,843,933,600

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

The Respondent estimates that the entire amount of deferred income taxes in account 282 could be included in the development of jurisdictional recourse rates for the periods ending December 31, 2022 and 2021.

(b) Concept: AccumulatedDeferredIncomeTaxesOther

The Respondent estimates that the following amounts of deferred income taxes in account 283 could be included in the development of jurisdictional recourse rates.

	12/31/22	12/31/21
Deferred income taxes related to:		
Regulatory assets	47,675,191	44,822,819
Prepaid expenses, etc.	630,254	478,512
Total	48,305,445	45,301,331

[illegible]

59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		148,271	101,831								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,595,487	1,351,503								
61	INTEREST CHARGES											
62	Interest on Long-Term Debt (427)											
63	Amortization of Debt Disc. and Expense (428)	258-259										
64	Amortization of Loss on Reacquired Debt (428.1)											
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259										
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		(19,338)								
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)			(3)								
70	Net Interest Charges (Total of lines 62 thru 69)			(19,335)								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		169,004,086	170,176,330								
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)		169,004,086	170,176,330								

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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						(18,158)	(18,158)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income						(3,832,612)	(3,832,612)		
3	Preceding Quarter/Year to Date Changes in Fair Value						10,813,702	10,813,702		
4	Total (lines 2 and 3)						6,981,090	6,981,090	170,176,330	177,157,420
5	Balance of Account 219 at End of Preceding Quarter/Year						^(a) 6,962,932	6,962,932		
6	Balance of Account 219 at Beginning of Current Year						^(a) 6,962,932	6,962,932		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income						(3,151,954)	(3,151,954)		
8	Current Quarter/Year to Date Changes in Fair Value						(23,105,713)	(23,105,713)		
9	Total (lines 7 and 8)						(26,257,667)	(26,257,667)	169,004,086	142,746,419
10	Balance of Account 219 at End of Current Quarter/Year						^(a) (19,294,735)	(19,294,735)		

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FOOTNOTE DATA

(a) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance
The 6,962,932 pertains to natural gas commodity swaps.
(b) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance
The 6,962,932 pertains to natural gas commodity swaps.
(c) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance
The (\$19,294,735) pertains to natural gas commodity swaps.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		(242,084,888)	(281,261,218)
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		169,004,086	170,176,330
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	(121,000,000)	(131,000,000)
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)		(194,080,802)	(242,084,888)
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)		(194,080,802)	(242,084,888)
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			

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FOOTNOTE DATA

(a) Concept: DividendsDeclaredCommonStock			
Dividends			
	January 24, 2022	\$	27,000,000
	February 22, 2022		19,000,000
	March 22, 2022		3,000,000
	April 25, 2022		10,000,000
	May 23, 2022		4,000,000
	July 29, 2022		12,000,000
	August 22, 2022		3,000,000
	September 26, 2022		18,000,000
	October 24, 2022		25,000,000
	\$		121,000,000

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Statement of Cash Flows				
1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 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)	169,004,086	170,176,330	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	64,135,685	63,906,712	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization of (Specify) (footnote details)	²⁴ (28,528,983)	(31,923,687)	
6	Deferred Income Taxes (Net)	(8,987,203)	(2,833,599)	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(7,886,999)	(1,462,284)	
9	Net (Increase) Decrease in Inventory	(11,876,591)	(5,117,396)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	6,419,225	237,178	
12	Net (Increase) Decrease in Other Regulatory Assets	(600,289)	(341,832)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	7,318	(329,356)	
14	(Less) Allowance for Other Funds Used During Construction	1,795,918	1,017,894	
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	²⁴ 3,430,382	(4,804,972)	
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	183,320,713	186,489,200	
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(78,856,820)	(65,229,292)	
23	Gross Additions to Nuclear Fuel			
24	Gross Additions to Common Utility Plant			
25	Gross Additions to Nonutility Plant			
26	(Less) Allowance for Other Funds Used During Construction	1,795,918	(1,017,894)	
27	Other Construction and Acquisition of Plant, Investment Activities			
27.1	Other Construction and Acquisition of Plant, Investment Activities			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(80,652,738)	(64,211,398)	
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		
34	Contributions and Advances from Associated and Subsidiary Companies		
36	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
38	Purchase of Investment Securities (a)	(2,027,566)	(3,657,914)
39	Proceeds from Sales of Investment Securities (a)	1,224,255	2,222,225
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	12,566,032	15,411,741
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)	(68,890,017)	(50,235,346)
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Proceeds from Issuance of Long-Term Debt (b)		
54	Proceeds from Issuance of Preferred Stock		
55	Proceeds from Issuance of Common Stock		
56	Net Increase in Debt (Long Term Advances)		
56.1	Net Increase in Debt (Long Term Advances)		
57	Net Increase in Short-term Debt (c)		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		
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	Distributions to Partners	(121,000,000)	(131,000,000)
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities (Total of lines 59 thru 69)	(121,000,000)	(131,000,000)
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(6,569,304)	5,253,854
76	Cash and Cash Equivalents at Beginning of Period	17,429,415	12,175,561
78	Cash and Cash Equivalents at End of Period	10,860,111	17,429,415

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

Description	Current	Prior
Amortization of regulatory assets and liabilities	(28,528,983)	(31,923,687)
Total	(28,528,983)	(31,923,687)

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Description	Current	Prior
VEBA contributions	(458,383)	(458,383)
Other	3,888,765	(4,346,589)
Total	3,430,382	(4,804,972)

(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesInvestingActivities

Description	Current	Prior
Net increase(decrease) in payables and accrued expenses	284,671	3,829,719
Salvage Proceeds, net of removal costs	12,281,361	11,582,022
Total	12,566,032	15,411,741

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Notes to Financial Statements			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. Provide a list of all environmental credits received during the reporting period.</p> <p>6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.</p> <p>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.</p> <p>8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
(1) Organization and Operations			
<p>Kern River Gas Transmission 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 business. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). The Respondent owns an interstate natural gas pipeline system that extends from supply areas in the Rocky Mountains to consuming markets in Utah, Nevada and California. The Respondent's pipeline system consists of 1,700 miles of natural gas pipelines, including 1,400 miles of mainline section and 300 miles of common facilities, with a design capacity of 2,166,575 decatherms ("Dth") per day. The Respondent owns the entire mainline section, which extends from the system's point of origination near Opal, Wyoming, through the Central Rocky Mountains area into Daggett, California. The mainline section consists of 1,300 miles of 36-inch diameter pipeline and 100 miles of various laterals that connect to the mainline. The common facilities are jointly owned by the Respondent and Mojave Pipeline Company ("Mojave") as tenants-in-common, and ownership may increase or decrease pursuant to the capital contributions made by each respective joint owner. The Respondent has exclusive rights to 1,613,392 Dth per day of the common facilities' capacity, and Mojave has exclusive rights to 414,001 Dth per day of capacity. Operation and maintenance of the common facilities are the responsibility of Mojave Pipeline Operating Company, an affiliate of Mojave. The Respondent reimburses Mojave for its share of the pipeline expenses. The common facilities and associated operating costs are included in the Financial Statements on a prorated basis. Except for quantities of natural gas owned for operational purposes, the Respondent does not own the natural gas that is transported through its system. The Respondent's transportation operations are subject to a regulated tariff that is on file with the Federal Energy Regulatory Commission ("FERC"). The tariff rates are designed to provide the Respondent with an opportunity to recover its costs of providing services and earn a reasonable return on its investments.</p>			
(2) Summary of Significant Accounting Policies			
<p>Basis of Presentation</p> <p>The Financial Statements have been prepared based upon the accounting regulations of the FERC pursuant to the Code of Federal Regulations, Title 18, Part 201, Uniform System of Accounts ("FERC accounting regulations"). Therefore, the Financial Statements contain certain differences from general purpose financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"), including accounting for regulatory assets for leveled cost of service and financial statement classifications such as deferred income taxes, income tax expense and accumulated negative salvage.</p> <p>The Respondent has evaluated subsequent events through April 18, 2023, which is the date the 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 12.</p> <p>Use of Estimates in Preparation of Financial Statements</p> <p>The preparation of the Financial Statements in conformity with FERC accounting regulations 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; income taxes; the recovery of long-lived assets; and accounting for contingencies. Actual results may differ from the estimates used in preparing the Financial Statements.</p> <p>Accounting for the Effects of Certain Types of Regulation</p> <p>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 and are recognized in earnings as they are recovered in regulated rates.</p> <p>The Respondent's rates for transportation service are primarily derived on the basis of a leveled cost-of-service. In the FERC orders certifying the Respondent's original system and subsequent expansions, the FERC approved depreciation expense schedules designed to maintain a constant total cost-of-service over the initial contract terms ("Period One") or the period eligible customers elect to take service upon the expiration of the Period One contracts ("Period Two"). Rather than recovering plant costs through the depreciation allowance in rates on a straight-line basis, the Respondent's annual recovery of its capital investment in rates increases as the return on equity, interest expense and income taxes decrease, to obtain a constant or level cost-of-service. Because application of a straight-line depreciation rate to the Respondent's plant investment would result in substantial depreciation expense in the Respondent's early years of service, the effect of levelization has been to transfer some portion of the Respondent's cost recovery from the early years to the later years of the customers' initial contract terms. The cumulative difference between the composite or straight-line method described above and the plant cost recovered through the leveled method is recorded as a regulatory asset or liability to be recovered or returned in future years. Refer to Note 4 of Notes to Financial Statements for additional information regarding regulatory matters and the Respondent's leveled rates.</p>			

The Respondent has presented a regulatory asset for deferred depreciation expense on incremental capital additions representing the investment in facilities that have occurred since the last rate case. The cumulative amount of depreciation expense is reflected as a regulatory asset to be recovered in future years. Refer to Note 4 of Notes to Financial Statements for additional information regarding regulatory matters.

The Respondent continually evaluates the applicability of the guidance for regulated operations and whether its regulatory assets and liabilities are probable of inclusion in future regulated rates by considering factors such as a change in the regulator's approach to setting regulated rates from cost-based ratemaking to another form of regulation, other regulatory actions or the impact of competition that could limit the Respondent's ability to recover its costs. The Respondent believes the application of the guidance for regulated operations is appropriate and its existing regulatory assets and liabilities are probable of inclusion in future regulated rates. The evaluation reflects the current political and regulatory climate at the federal level. If it becomes no longer probable that the deferred costs or income will be included in future regulated rates, the related regulatory assets and liabilities will be written-off to net income, returned to customers, or re-established as accumulated other comprehensive (loss) income ("AOCI").

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, 2022 and 2021, 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, 2022 and 2021, 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,	
	2022	2021
Cash and cash equivalents	\$ 9,557	\$ 12,885
Restricted cash and cash equivalents in other current assets	195	192
Restricted cash and cash equivalents in other assets	4,700	4,352
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 14,452	\$ 17,429

Allowance for Credit Losses

Accounts receivable are short-term in nature and are stated at the outstanding principal amount, net of an estimated allowance for credit losses. The allowance for credit losses is based on the Respondent's assessment of the collectability of amounts owed to the Respondent by its customers. This assessment requires judgment regarding the ability of customers to pay or the outcome of any pending disputes. In measuring the allowance for credit losses for accounts receivable, the Respondent primarily evaluates the financial condition of the individual customer and the nature of any disputed amount. As of December 31, 2022 and 2021, the allowance for credit losses was insignificant.

Transportation Imbalances

Shippers schedule their volumes into the Respondent's system with subsequent deliveries to various markets. Imbalance receivables and payables are created when shipper's receipts to the system vary from shipper's deliveries off the system, excluding quantities retained by the pipeline for compressor fuel and lost and unaccounted for gas. Receipts and deliveries from third parties in connection with operational balancing contracts also result in imbalances. At the end of each month, imbalances are valued at current market prices and recorded as miscellaneous current and accrued assets and liabilities on the Balance Sheets with offsetting entries to operation and maintenance on the Statements of Income. Settlement of imbalances occurs in accordance with the Respondent's FERC tariff, the terms of the contracts and the timing of natural gas deliveries based on the Respondent's operational conditions.

Plant Materials and Supplies

Plant materials and supplies consist mainly of replacement parts used in the periodic overhaul of gas compressor units and materials for construction, operation and maintenance and are stated at average cost, except for compressor engines which are stated at historical 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 assets as well as recover these costs through depreciation expense over the useful lives of the assets.

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

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

Line Pack Gas

Line pack gas is accounted for utilizing the fixed asset accounting method as prescribed by the FERC. Under this approach, line pack gas volumes are classified as utility plant, net and valued at cost. In addition, line pack is classified as either recoverable or non-recoverable. Non-recoverable line pack is depreciated while recoverable line pack is not depreciated.

Asset Retirement Obligations

The Respondent recognizes asset retirement obligations ("AROs") when it has a legal obligation to remove or abandon-in-place an asset upon retirement. The Respondent's AROs are primarily related to the retirement of long-lived assets that result from the acquisition, construction, development or normal use of assets. 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. The Respondent has concluded that it is legally obligated to remove, or abandon-in-place, its 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.

Negative Salvage

Negative salvage is the amount recovered in transportation rates for the estimated removal cost after salvage proceeds at the time the asset is removed from service. The Respondent recognizes a negative salvage reserve for final abandonment and removal of its gas transmission system in accumulated depreciation and amortization and, as of December 31, 2022 and 2021, the balance of this reserve was \$54.1 million and \$50.8 million, respectively. The annual negative salvage allowance, which is 0.12% of transmission plant and is reflected in depreciation and amortization on the Statements of Income, was \$3.3 million and \$3.2 million for the years ended December 31, 2022 and 2021, respectively.

Revenue Recognition

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

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

Revenue recognized is equal to what the Respondent has the right to invoice as it corresponds directly with the value to the customer of the Respondent's performance to date and includes billed and unbilled amounts. As of December 31, 2022 and 2021, unbilled revenue was \$29.5 million and \$20.3 million, respectively, and is included in customer accounts receivable, net on the Balance Sheet. Approximately 86% of the Respondent's transportation revenue is from fixed reservation charges based on contractual quantities and rates regulated by the FERC. The remaining revenue is from market-oriented transportation charges, commodity charges, or facility charges. Market-oriented transportation is sold at market-indexed, discounted or negotiated rates. The rates are applied to scheduled quantities for commodity and market-oriented transportation. Differences between scheduled quantities and actual measured quantities are reflected on transportation or balancing agreements during the month in which transportation service is provided and are not material.

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, 2022 and 2021.

Income Taxes

Berkshire Hathaway includes BHE and its subsidiaries in its United States federal income tax return. Consistent with established regulatory practice, the Respondent's provision for income taxes has been computed for each of the incremental project groups comprising the Respondent as if each were a distinct entity not included as a member of a consolidated tax return. Substantially all of the Respondent's respective currently payable or receivable income taxes are remitted to or received from BHE.

Deferred income tax assets and liabilities are based on differences between the financial statement and income tax basis of assets and liabilities using estimated income tax rates expected to be in effect for the year in which the differences are expected to reverse. Changes in deferred income tax assets and liabilities that are associated with components of other comprehensive income ("OCI") are charged or credited directly to OCI. 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 deferred income tax assets to the amount that is more-likely-than-not to be realized.

In determining the Respondent's income taxes, management is required to interpret complex income tax laws and regulations, which includes consideration of regulatory implications imposed by the FERC. The Respondent's income tax returns are subject to continuous examinations by federal, state and local income tax authorities that may give rise to different interpretations of these complex laws and regulations. Due to the nature of the examination process, it generally takes years before these examinations are completed and these matters are resolved. The Respondent recognizes the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the Financial Statements from such a position are measured based on the largest benefit that is more-likely-than-not of being realized upon ultimate settlement. Although the ultimate resolution of the Respondent's federal, state and local income tax examinations is uncertain, the Respondent believes it has made adequate provisions for these income tax positions. The aggregate amount of any additional income tax liabilities that may result from these examinations, if any, is not expected to have a material adverse impact on the Respondent's financial results. The Respondent's unrecognized tax liabilities are included in income taxes payable on the Balance Sheets. Estimated interest and penalties, if any, related to uncertain tax positions are included as other interest expense and penalties, respectively, on the Statements of Income.

(3) Utility Plant, Net

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

	Depreciation Rates	2022	2021
Transmission plant - Original and 2002 Expansion ("Rolled-in") system ⁽¹⁾	1.15% to 2.48%	\$ 1,203,663	\$ 1,180,353
Transmission plant - 2003 and 2010 Expansion ("Incremental") system ⁽¹⁾	1.80% to 2.25%	1,221,420	1,219,718
Transmission plant - Apex Expansion system (1)	2.34%	308,355	307,413
Transmission plant - other	0.52% to 2.32%	54,862	54,933
Compressor engines	9.92%	123,512	136,923
Intangible plant (2)	1.15% to 20.00%	29,946	30,742
General plant	4.00% to 33.33%	19,333	17,009
Property under Capital Leases	—%	8,317	9,225
Total operating assets		2,969,408	2,956,316
Accumulated depreciation and amortization		(1,580,349)	(1,530,402)
Net operating assets		1,389,059	1,425,914
Construction work-in-progress		39,736	8,377
Utility plant, net		\$ 1,428,795	\$ 1,434,291

1. Includes recoverable line pack gas of \$3.6 million, \$7.3 million and \$0.4 million for the Rolled-in, Incremental and Apex Expansion systems, respectively, as of December 31, 2022 and 2021. Recoverable line pack gas is not depreciated.

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

The Respondent had gross costs for capitalized right of use or right of way of \$74.7 million and \$73.2 million as of December 31, 2022 and 2021, respectively, and accumulated amortization of \$41.3 million and \$40.1 million as of December 31, 2022 and 2021, respectively, which is reflected in utility plant, net on the Balance Sheets. Capitalized right of use or right of way costs are amortized at rates ranging from 1.15% to 2.48%.

For the years ended December 31, 2022 and 2021, depreciation expense of \$61.5 million and \$61.0 million, respectively, and amortization expense of \$2.6 million and \$2.9 million, respectively, were included in depreciation expense and amortization and depletion of utility plant, respectively, on the Statements of Income. The Respondent expects amortization expense to be \$3.2 million for 2023, \$3.6 million for 2024, \$4.6 million for 2025 and \$8.3 million for 2026 and 2027.

(4) Regulatory Matters

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

	Weighted Average Remaining Life	2022	2021
Levelized depreciation on utility plant ⁽¹⁾	27 years	\$ 35,462	\$ 35,026
Deferred income taxes associated with equity AFUDC	28 years	14,111	14,015
Deferred depreciation on incremental capital additions	N/A	150,503	135,479
Other	Various	4,677	2,915
Total		\$ 204,753	\$ 187,435

1. Levelized depreciation on utility plant is in a net asset position for the Apex Expansion.

The Respondent had regulatory assets not earning a return on investment of \$4.7 million and \$1.9 million as of December 31, 2022 and 2021, respectively.

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

	Weighted Average Remaining Life	2022	2021
Levelized depreciation on utility plant ⁽¹⁾	27 years	\$ 244,689	\$ 259,184
Excess deferred income taxes (2)	Various	165,507	171,903
Other	Various	6,313	7,498
Total		\$ 416,509	\$ 438,585

1. Levelized depreciation on utility plant is in a net liability position for the Rolled-In, 2003/2010, Big Horn Expansion and High Desert systems.
2. Amounts represent income tax liabilities related to tax rate changes on deferred income tax assets and liabilities.

(5) Fair Value Measurements

The carrying value of cash, certain cash equivalents and receivables approximates fair value because of the short-term maturity of these instruments. The Respondent uses a three level hierarchy for determining fair value and 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 Respondent has investments in money market mutual funds accounted for as available-for-sale securities, that are stated at fair value and are included in special deposits, temporary cash investments and other special funds on the Balance Sheets. The fair value of the Respondent's money market mutual funds, which approximates cost, was \$4.9 million and \$14.5 million as of December 31, 2022 and 2021, respectively. The Respondent also has investments in investment funds that are accounted for as trading securities, are stated at fair value and are included in other property and investments on the Balance Sheets. The fair value of the Respondent's investment funds was \$5.8 million and \$4.3 million as of December 31, 2022 and 2021, respectively. The Respondent considers these money market mutual funds and investment funds to be valued using Level 1 inputs, which are determined by using a readily observable quoted market price or net asset value of an identical security in an active market.

(6) Income Taxes

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

	2022	2021
Current:		
Federal	\$ 45,209	\$ 43,991
State	7,614	9,034
	52,823	53,025
Deferred:		
Federal	(6,551)	(4,840)
State	(2,436)	2,007
	(8,987)	(2,833)
Total	\$ 43,836	\$ 50,192

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:

	2022		2021	
Federal statutory income tax rate	21.0	%	21.0	%
State income tax, net of federal income tax benefit	4.2		4.0	
Effects of ratemaking	(2.2)		(2.2)	
State apportionment change	(1.9)		—	
Other	(0.5)		—	
Effective income tax rate	20.6	%	22.8	%

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

	2022		2021	
Deferred income tax assets:				
Regulatory liabilities	\$	102,953	\$	110,279
Federal and state carryforwards		427		266
Contribution in aid of construction		3,909		3,876
Leases - ROU liability		2,691		3,003
Other		2,778		2,186
Total deferred income tax assets		112,758		119,610
Deferred income tax liabilities:				
Utility plant, net		(298,704)		(312,307)
Regulatory assets		(50,618)		(47,134)
Leases - ROU asset		(2,056)		(2,320)
Other		4,117		(4,892)
Total deferred income tax liabilities		(347,261)		(366,653)
Net deferred income tax liability	\$	(234,503)	\$	(247,043)

The following table provides the Respondent's net operating loss carryforwards and expiration dates as of December 31, 2022 (in thousands):

	Federal		State	
Net operating loss carryforwards	\$	1,419	\$	2,483
Deferred income taxes on net operating loss carryforwards		298		129
Expiration dates		Indefinite		2039 - Indefinite

The Respondent has recognized a deferred tax valuation allowance of \$69k on net operating loss carryforward amounts that are not expected to be utilized prior to their expiration.

The U.S. 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 for certain states through December 31, 2011, and for other states through December 31, 2018, except for the impact of any federal audit adjustments. 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.

(7) Employee Benefit Plans

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

Net Periodic Benefit Cost

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

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

	Pension		Other Postretirement	
	2022	2021	2022	2021
Service cost	\$ 15	\$ 20	\$ 8	\$ 9
Interest cost	23	22	8	8
Expected return on plan assets	(27)	(37)	(14)	(10)
Curtailment	(10)	—	—	—
Settlement	4	(5)	—	—
Net amortization	1	1	(2)	(4)
Net periodic benefit cost (credit)	\$ 6	\$ 1	\$ —	\$ 3

The Respondent's share of pension cost totaled \$0.3 million and \$(0.1) million for the years ended December 31, 2022 and 2021, respectively. The Respondent's share of other postretirement cost totaled \$(0.2) million and \$- million for the years ended December 31, 2022 and 2021, 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	
	2022	2021	2022	2021
Plan assets at fair value, beginning of year	\$ 704	\$ 718	\$ 308	\$ 278
Employer contributions	7	8	3	10
Participant contributions	—	—	1	1
Actual return on plan assets	(130)	58	(58)	34
Settlement	(57)	(46)	—	—
Benefits paid	(34)	(34)	(14)	(15)
Plan assets at fair value, end of year	\$ 490	\$ 704	\$ 240	\$ 308

The Respondent's total contributions to the pension plan and the other postretirement plan totaled \$0.7 million and \$0.5 million for the years ended December 31, 2022 and 2021, respectively. As of December 31, 2022 and 2021, the fair value of plan assets attributable to the Respondent in the pension plan was \$8.8 million and \$12.1 million, respectively, and the other postretirement plan was \$11.8 million and \$14.2 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	
	2022	2021	2022	2021
Benefit obligation, beginning of year	\$ 781	\$ 845	\$ 285	\$ 304
Service cost	15	20	8	9
Interest cost	23	22	8	8
Participant contributions	—	—	1	1
Actuarial (gain) loss	(129)	(25)	(64)	(18)
Amendment	(3)	—	19	1
Curtailment	(10)	—	—	—
Settlement	(57)	(46)	—	—
Acquisition	—	(1)	—	(5)
Benefits paid	(34)	(34)	(14)	(15)
Benefit obligation, end of year	\$ 586	\$ 781	\$ 243	\$ 285
Accumulated benefit obligation, end of year	\$ 551	\$ 721		

MEC paid benefits from the plans to the Respondent's participants totaling \$0.6 million and \$2.0 million for the years ended December 31, 2022 and 2021, respectively. As of December 31, 2022 and 2021, the benefit obligation attributable to the Respondent for the pension plan was \$12.5 million and \$13.2 million, respectively, and for the other postretirement plan was \$5.6 million and \$6.8 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	
	2022	2021	2022	2021
Plan assets at fair value, end of year	\$ 490	\$ 704	\$ 240	\$ 308
Less - benefit obligation, end of year	586	781	243	285
Funded Status	\$ (96)	\$ (77)	\$ (3)	\$ 23
Amounts recognized on the Balance Sheets:				
Other assets	\$ —	\$ 34	\$ —	\$ 23
Other current liabilities	(8)	(7)	—	—
Other liabilities	(88)	(104)	(3)	—
Amounts recognized	\$ (96)	\$ (77)	\$ (3)	\$ 23

As of December 31, 2022, the Respondent recorded in other long-term liabilities its portion of the under funded status of the pension plan and in other special funds its portion of the over funded status of the other postretirement plan of \$3.7 million and \$6.3 million, respectively. 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 special funds its portion of the over funded status of the other postretirement plan of \$1.0 million and \$7.4 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative services agreement. Offsetting regulatory 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	
	2022	2021	2022	2021
Net loss (gain)	\$ (4)	\$ (25)	\$ 11	\$ 2
Prior service cost (credit)	(3)	—	19	(3)
Total	\$ (7)	\$ (25)	\$ 30	\$ (1)

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, 2022 and 2021 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
Pension				
Balance, December 31, 2020	\$ 21	\$ (20)	\$ 17	\$ 18
Net loss (gain) arising during the year	2	(40)	(9)	(47)
Settlement	—	5	—	5
Net amortization	(1)	—	—	(1)
Total	1	(35)	(9)	(43)
Balance, December 31, 2021	22	(55)	8	(25)
Net loss (gain) arising during the year	(7)	58	(25)	26
Net prior service cost (credit) arising during the year	—	—	(3)	(3)
Settlement	—	(4)	—	(4)
Net amortization	(1)	—	—	(1)
Total	(8)	54	(28)	18
Balance, December 31, 2022	\$ 14	\$ (1)	\$ (20)	\$ (7)

	Regulatory Asset	Receivables (Payables) Affiliates	Total
Other postretirement			
Balance, December 31, 2020	\$ 45	\$ (9)	\$ 36
Net loss (gain) arising during the year	(29)	(13)	(42)
Net prior service cost (credit) arising during the year	1	—	1
Net amortization	3	1	4
Total	(25)	(12)	(37)
Balance, December 31, 2021	20	(21)	(1)
Net loss (gain) arising during the year	10	(1)	9
Net prior service cost (credit) arising during the year	—	19	19
Net amortization	3	—	3
Total	13	18	31
Balance, December 31, 2022	\$ 33	\$ (3)	\$ 30

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	
	2022	2021	2022	2021
Benefit obligations as of December 31,				
Discount rate	5.70%	3.05%	5.60%	2.95%
Rate of compensation increase	3.00%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan				
2020	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A
2022	3.74%	1.19%	N/A	N/A
2023	3.74%	1.19%	N/A	N/A
2024	3.74%	1.19%	N/A	N/A
2025 and beyond	3.74%	1.19%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	3.05%	2.75%	2.95%	2.65%
Expected return on plan assets ⁽¹⁾	4.30%	5.60%	5.30%	4.00%
Rate of compensation increase	2.75%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan	3.74%	1.19%	N/A	N/A

1. Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 4.21% for 2022 and 2.39% for 2021.

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.

	2022	2021
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	6.50 %	5.90 %
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	2028	2025

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$7.0 million and \$2.0 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 \$0.6 million and \$(0.2) million, respectively, during 2023.

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 2023 through 2027 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2023	\$ 59	\$ 21
2024	54	22
2025	53	23
2026	53	23
2027	51	23
2028-2032	231	105

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, 2022:

	Pension	Other Postretirement
	%	%
Debt securities ⁽¹⁾	40-70	20-40
Equity securities ⁽¹⁾	35-60	60-80
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, 2022				
Cash equivalents	\$ —	\$ 15	\$ —	\$ 15
Debt securities:				
U.S. government obligations	22	—	—	22
Corporate obligations	—	135	—	135
Municipal obligations	—	10	—	10
Agency, asset and mortgage-backed obligations	—	13	—	13
Agency, asset and mortgage-backed obligations	—	13	—	13
Equity securities:				
U.S. companies	71	—	—	71
International companies	1	—	—	1
Investment funds ⁽¹⁾	—	—	—	—
Total assets in the fair value hierarchy	\$ 94	\$ 173	\$ —	267
Investment funds measured at net asset value				223
Total assets measured at fair value				\$ 490

As of December 31, 2021				
Cash equivalents	\$ —	\$ 27	\$ —	\$ 27
Debt securities:				
U.S. government obligations	33	—	—	33
Corporate obligations	—	242	—	242
Municipal obligations	—	18	—	18
Agency, asset and mortgage-backed obligations	—	17	—	17
Equity securities:				
U.S. companies	35	—	—	35
Total assets in the fair value hierarchy	\$ 68	\$ 304	\$ —	372
Investment funds measured at net asset value				332
Real estate funds measured at net asset value				—
Total assets measured at fair value				\$ 704

- Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 55% and 45%, respectively, for 2022 and 56% and 44%, respectively, for 2021. Additionally, these funds are invested in U.S. and international securities of approximately 97% and 3%, respectively, for 2022 and 90% and 10%, respectively, for 2021.

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

	Input Levels for the Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
As of December 31, 2022				
Cash equivalents	\$ 10	\$ —	\$ —	\$ 10
Debt securities:				
U.S. government obligations	2	—	—	2
Corporate obligations	—	3	—	3
Municipal obligations	—	22	—	22
Agency, asset and mortgage-backed obligations	—	2	—	2
Equity securities:				
Investment funds ⁽¹⁾	201	—	—	201
Investment funds ⁽¹⁾	—	—	—	—
Total	\$ 213	\$ 27	\$ —	\$ 240
As of December 31, 2021				
Cash equivalents	\$ 8	\$ —	\$ —	\$ 8
Debt securities:				
U.S. 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	\$ 271	\$ 37	\$ —	\$ 308

- 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 2022 and 2021. Additionally, these funds are invested in U.S. and international securities of approximately 82% and 18%, respectively, for 2022 and 2021.

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 \$0.9 million and \$0.6 million for the years ended December 31, 2022 and 2021, respectively.

(8) Credit Risk

The Respondent has a concentration of customers, which includes utilities, marketers and major oil and natural gas companies in California, Nevada, and Utah. 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 following customers accounted for 10% or more of the Respondent's total revenues for the years ended December 31 or accounts receivable as of December 31:

	Revenue		Accounts Receivable	
	2022	2021	2022	2021
Nevada Power Company	16%	17%	9%	17%
Southern California Gas Company	10%	13%	9%	11%
Citadel	7%	10%	11%	7%

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, 2022 and 2021, the Respondent has reflected escrow funds of \$0.2 million, in special deposits and \$4.7 million and \$4.4 million, respectively, in other special funds. The Respondent also had offsetting cash security deposit and escrow fund obligations of \$4.9 million and \$4.5 million as of December 31, 2022 and 2021, respectively, in customer deposits on the Balance Sheets. Letters of credit, not reflected on the Balance Sheets, were \$103.7 million and \$95.3 million as of December 31, 2022 and 2021, respectively.

(9) 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 effect on its financial results. The Respondent is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts and are described below.

Leases and Easements

The Respondent has non-cancelable operating leases primarily for computer equipment, office space and land. These leases generally require the Respondent to pay for insurance, taxes and maintenance applicable to the leased property. Certain leases contain renewal options for varying periods and escalation clauses for adjusting rent to reflect changes in price indices. The minimum payments under these leases as of December 31, 2022 were \$1.6 million for the year 2023, \$1.7 million for the year 2024 and 2025, \$1.8 million for the year 2026 and 2027 and \$4.3 million for the years thereafter. The Respondent also has non-cancelable easements with minimum payment commitments as of December 31, 2022 of \$0.7 million for the year 2023 and \$0.8 million for the years 2024 through 2027, respectively, and \$10.3 million for the years thereafter.

(10) Revenue from Contracts with Customers

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

	Years Ended December 31,	
	2022	2021
Customer Revenue	308,399	302,437
Other Revenue (1)	4,187	5,120
Total	<u>\$ 312,586</u>	<u>\$ 307,557</u>

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

Remaining Performance Obligations

The following table summarizes the Respondent's revenue it expects to recognize in future periods related to significant unsatisfied performance obligations for fixed contracts with expected durations in excess of one year as of December 31, 2021 (in thousands):

Less than 12 months	218,473
More than 12 months	1,047,496
Total	<u>\$ 1,265,969</u>

(11) Other Related Party Transactions

BHE provides certain administrative and management services, including executive, financial, legal, and tax, to the Respondent. Expenses incurred by BHE and billed to the Respondent are based on the individual services and expense items provided and were \$3.3 million and \$1.3 million for the years ended December 31, 2022 and 2021, respectively. Income tax transactions with BHE resulted in net payments of \$48.8 million and \$55.3 million for the years ended December 31, 2022 and 2021, 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 \$1.5 million and \$1.7 million for the years ended December 31, 2022 and 2021, respectively.

Northern Natural Gas Company ("Northern"), an indirect wholly owned subsidiary of BHE, provides certain administrative and management services, including executive, financial, regulatory, legal, information technology, human resources and procurement, to the Respondent. The Respondent was billed \$1.4 million and \$1.5 million for the years ended December 31, 2022 and 2021, respectively, for these services.

As of December 31, 2022 and 2021, the Respondent had accounts payable to affiliates of \$1.1 million and \$0.7 million, respectively, which are reflected in accounts payable to associated companies on the Balance Sheets. The Respondent also had insignificant non-trade accounts receivable from affiliates as of December 31, 2022 and 2021, which are included in accounts receivable from associated companies on the Balance Sheets.

The Respondent provided natural gas transportation and other services to PacifiCorp, an indirect subsidiary of BHE, of \$3.1 million for each of the years ended December 31, 2022 and 2021. PacifiCorp provided electricity and other services to the Respondent of \$0.7 million and \$0.9 million for the years ended December 31, 2022 and 2021, respectively. PacifiCorp provides certain administrative and management services, including information technology, legislative and financial, to the Respondent. Expenses incurred by PacifiCorp and billed to the Respondent are based on the individual services and expense items provided and were \$0.2 million and \$0.1 million for the years ended December 31, 2022 and 2021, respectively. As of December 31, 2022 and 2021, the Respondent had net accounts receivable from PacifiCorp for intercompany transactions totaling \$0.3 million, which is reflected in accounts receivable from associated companies on the Balance Sheets.

The Respondent provided natural gas transportation and other services to Nevada Power Company ("Nevada Power"), an indirect wholly-owned subsidiary of BHE, of \$48.8 million and \$52.5 million for the years ended December 31, 2022 and 2021, respectively. Nevada Power provided electricity and other services to the Respondent of \$0.2 million for each of the years ended December 31, 2022 and 2021. As of December 31, 2022 and 2021, the Respondent had net accounts receivable from Nevada Power for intercompany transactions totaling \$3.1 million and \$4.3 million, respectively, which is reflected in accounts receivable from associated companies on the Balance Sheets.

For the years ended December 31, 2022 and 2021, the Respondent distributed dividends on common stock of \$121.0 million and \$131.0 million, respectively.

(12) Subsequent Event

Subsequent to December 31, 2022, the Respondent distributed dividends on common stock of \$55.0 million and received contributions from parent of \$5.0 million.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4	
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)	2,885,805,951		2,885,805,951		
4	Property Under Capital Leases	8,317,162		8,317,162		
5	Plant Purchased or Sold					
6	Completed Construction not Classified	85,209,452		85,209,452		
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)	2,979,332,565		2,979,332,565		
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress	39,735,770		39,735,770		
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,019,068,335		3,019,068,335		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,580,348,864		1,580,348,864		
15	Net Utility Plant (Total of lines 13 and 14)	1,438,719,471		1,438,719,471		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
17	In Service:					
18	Depreciation	1,527,078,837		1,527,078,837		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights					
20	Amortization of Underground Storage Land and Land Rights					
21	Amortization of Other Utility Plant	53,270,027		53,270,027		
22	TOTAL In Service (Total of lines 18 thru 21)	1,580,348,864		1,580,348,864		
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					
29	Amortization					
30	TOTAL Held for Future Use (Total of lines 28 and 29)					
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)	1,580,348,864		1,580,348,864		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106)

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. 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.
- 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.
- 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.
- 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						
3	302 Franchise and Consents						
4	303 MiscellaneousIntangiblePlant	30,741,881	1,510,765	2,306,482			29,946,164
5	Total Intangible Plant (Total of lines 2 thru 4)	30,741,881	1,510,765	2,306,482			29,946,164
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						
20	333 Field Compressor Station Equipment						
21	334 Field Measuring and Regulating Station Equipment						
22	335 Drilling and Cleaning Equipment						
23	336 Purification Equipment						
24	337 Other Equipment						
25	338 Unsuccessful Exploration and Development Costs						
26	339 Asset Retirement Costs for Natural Gas Production and Gathering Plant						
27	Total Production and Gathering Plant (Total of lines 8 thru 26)						

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)						
40	Manufactured Gas Production Plant (Submit supplementary information in a footnote)						
41	Total Production Plant (Total of lines 39 and 40)						
42	NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground storage plant						
44	350.1 Land						
45	350.2 Rights-of-Way						
46	351 Structures and Improvements						
47	352 Wells						
48	352.1 Storage Leaseholds and Rights						
49	352.2 Reservoirs						
50	352.3 Non-recoverable Natural Gas						
51	353 Lines						
52	354 Compressor Station Equipment						
53	355 Measuring and Regulating Equipment						
54	356 Purification Equipment						
55	357 Other Equipment						
56	358 Asset Retirement Costs for Underground Storage Plant						
57	Total Underground Storage Plant (Total of lines 44 thru 56)						
58	Other Storage Plant						
59	360 Land and Land Rights						
60	361 Structures and Improvements						
61	362 Gas Holders						
62	363 Purification Equipment						
63	363.1 Liquefaction Equipment						
64	363.2 Vaporizing Equipment						
65	363.3 Compressor Equipment						
66	363.4 Measuring and Regulating Equipment						
67	363.5 Other Equipment						

68	363.6 Asset Retirement Costs for Other Storage Plant						
69	Total Other Storage Plant (Total of lines 58 thru 68)						
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	364.1 Land and Land Rights						
72	364.2 Structures and Improvements						
73	364.3 LNG Processing Terminal Equipment						
74	364.4 LNG Transportation Equipment						
75	364.5 Measuring and Regulating Equipment						
76	364.6 Compressor Station Equipment						
77	364.7 Communications Equipment						
78	364.8 Other Equipment						
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas						
80	Total Base Load Liquefied Natural Gas , Terminating and Processing Plant (Total of lines 71 thru 79)						
81	Total Nat'l Gas Storage and Processing Plant (Total of lines 57, 69, and 80)						
82	TRANSMISSION PLAN						
83	365.1 Land and Land Rights	3,159,837					3,159,837
84	365.2 Rights-of-Way	73,208,323	1,521,705				74,730,028
85	366 Structures and Improvements	72,728,437	1,009,233	13,867			73,723,803
86	367 Mains	2,099,649,449	13,740,351	59,170		(88,631)	2,113,241,999
87	368 Compressor Station Equipment	581,061,690	24,793,513	23,637,558		88,631	582,306,276
88	369 Measuring and Regulating Station Equipment	57,520,823	4,565,278				62,086,101
89	370 Communication Equipment	11,949,432	502,297				12,451,729
90	371 Other Equipment	61,686	(25,447)				36,239
91	372 Asset Retirement Costs for Transmission Plant						
92	Total Transmission Plant (Total of line 81 thru 91)	2,899,339,677	46,106,930	23,710,595			2,921,736,012
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					
112	390 Structures and Improvements					
113	391 Office Furniture and Equipment	4,449,015	360,996	407,547		4,402,464
114	392 Transportation Equipment	1,309,125	574,539	(2,100)		1,885,764
115	393 Stores Equipment					
116	394 Tools, Shop, and Garage Equipment	8,946,001	1,703,419			10,649,420
117	395 Laboratory Equipment	501,050				501,050
118	396 Power Operated Equipment	1,077,758	59,633	3,984		1,133,407
119	397 Communication Equipment	654,788	78,769	43,340		690,217
120	398 Miscellaneous Equipment	70,905				70,905
121	Subtotal (Total of lines 111 thru 120)	17,008,642	2,777,356	452,771		19,333,227
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)	17,008,642	2,777,356	452,771		19,333,227
125	Total (Accounts 101 and 106)	2,947,090,200	50,395,051	26,469,848		2,971,015,403
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)	2,947,090,200	50,395,051	26,469,848		2,971,015,403

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: GasPlantInServiceAndCompletedConstructionNotClassifiedGasAdditions

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

Pages 204 - 209		Account		Account 106, Completed Construction Not Classified - Gas				Ending Balance	
Line Number		(A)		Beginning Balance	Additions	Classified	Transfers	(F)	
				(B)	(C)	(D)	(E)	(F)	(g)
				(b)	(c)	(c)	(f)		
1			Form 2 Column for Pages 204 - 209						
4	303 Miscellaneous Intangible Plant		INTANGIBLE PLANT	2,734,566	1,510,765	(3,525,299)	—		720,032
5			Total Intangible Plant	2,734,566	1,510,765	(3,525,299)	—		720,032
82			TRANSMISSION PLANT						
84	365.2 Rights-of-Way			—	1,521,704	—			1,521,704
85	366 Structures and Improvements			7,794,946	1,009,233	(220,975)			8,583,204
86	367 Mains			33,734,036	13,740,351	(1,113,126)			46,361,261
87	368 Compressor Station Equip.			11,816,031	18,681,058	(1,965,472)			18,531,617
88	369 Measure/Reg Station Equip.			3,845,249	4,585,277	(988,977)	—		7,421,549
89	370 Communication Equip.			2,833,493	502,297	(1,613,320)			1,722,470
90	371 Other Equipment			25,447	(25,447)	—			—
92			Total Transmission Plant	60,049,202	39,994,473	(15,901,870)	—		84,141,805
110			GENERAL PLANT						
113	391 Office Furniture and Equip.			2,933,270	360,996	(3,218,702)	—		75,564
114	392 Transportation Equip.			—	49,029	(49,029)	—		—
116	394 Tools, Shop and Garage Equip.			605,599	1,703,419	(2,050,359)	—		258,659
118	396 Power operated equipment			9,575	59,633	(69,208)	—		—
119	397 Communication Equip			13,735	78,769	(79,112)	—		13,392
124			Total General Plant	3,562,179	2,251,846	(5,466,410)	—		347,615
129			Total Gas Plant In Service	66,345,947	43,757,084	(24,893,579)	—		85,209,452

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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				
2				
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45	Total			

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Construction Work in Progress-Gas (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (Account 107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$1,000,000) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Delta Lateral	29,526,773	40,564,976	
2	Delta Lateral Intermountain	519,369	2,569,355	
3	Various Projects under \$1,000,000	9,689,628	6,966,815	
45	TOTAL	39,735,770	50,101,146	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Non-Traditional Rate Treatment Afforded New Projects

- The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.
- In column b, list the CP Docket Number where the Commission authorized the facility.
- In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
- In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
- In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.
- In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.
- In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).
- In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
- In column i, report the amount of depreciation expense accrued on the facility during the year.
- In column j, list any other expenses(including taxes) allocated to the facility.
- In column k, report the incremental revenues associated with the facility.
- Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
- Provide the total amounts for each column.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1	2003 and 2010 Expansions	^(b) CP01-422	Incremental	^(d) 1,306,116,244	^(e) 621,172,484	91,671,295	26,090,134	271,898	⁽ⁱ⁾ 30,392,917	(16,669,088)	125,101,372
2	High Desert	CP01-405	Incremental	^(d) 31,625,596	^(e) 19,974,312	86,400	490,670	7	⁽ⁱ⁾ 335,865	2,485,434	4,803,819
3	Apex Expansion	CP10-14	Incremental	^(d) 331,517,730	^(e) 106,480,364	48,758,555	6,691,634	67,100	⁽ⁱ⁾ 9,706,278	8,808,191	65,607,988
4	Original System and 2002 Expansion	^(b) CP89-2047 & 204	Incremental	^(d) 1,251,582,198	^(e) 753,213,981	90,712,755	20,762,292	211,251	⁽ⁱ⁾ 18,810,092	(7,340,411)	116,708,181
5	Big Horn	CP01-31	Incremental	^(d) 3,820,841	^(e) 3,380,498	33,775	5,197	1	⁽ⁱ⁾ 19,494	(14,981)	50,580
37	Gas Plant In Service			2,924,662,609	1,504,221,639	231,262,780	54,039,927	550,257	59,264,646	(12,730,855)	312,271,940

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: CPDocketNumber
The Commission authorized the Respondent's 2003 Expansion in Docket No. CP01-422 and the Respondent's 2010 Expansion in Docket No. CP08-429. The Commission's June 4, 2009 order in Docket No. CP08-429 authorized rolled-in rate treatment, allowing the 2010 Expansion to be rolled into the Respondent's incremental 2003 Expansion rates.
(b) Concept: CPDocketNumber
The Commission authorized the Respondent's Original System in Docket Nos. CP89-2047 and CP89-2048, and the Respondent's 2002 Expansion in Docket No. CP01-31. The Commission's July 26, 2001 order in Docket No. CP01-31 authorized rolled-in rate treatment, allowing the 2002 Expansion to be rolled into the Respondent's incremental Original System rates.
(c) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Plant in service for Respondent's 2003 and 2010 Expansions includes tangible plant in the amount of \$1,271,693,307 and intangible plant in the amount of \$35,786,670 for total reported plant in service of \$1,307,479,977.
(d) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Plant in service for the Respondent's High Desert Lateral includes tangible plant in the amount of \$29,212,511 and intangible plant in the amount of \$2,484,514 for total reported plant in service of \$31,697,025.
(e) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Plant in service for the Respondent's Apex Expansion includes tangible plant in the amount of \$324,849,556 and intangible plant in the amount of \$10,066,982 for total reported plant in service of \$334,916,538.
(f) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Plant in service for the Respondent's Original System and 2002 Expansion includes tangible plant in the amount of \$1,176,581,767 and intangible plant in the amount of \$47,770,126 for total reported plant in service of \$1,224,351,893.
(g) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Plant in service for the Respondent's Big Horn includes tangible plant in the amount of \$3,748,891 and intangible plant in the amount of \$71,950 for total reported plant in service of \$3,820,841.
(h) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$594,234,385 reflects depreciation accrued on tangible plant in service of \$1,271,693,307 for the Respondent's 2003 and 2010 Expansions. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$15,297,344 on intangible plant in service of \$35,786,670. Total accumulated depreciation and amortization is \$609,531,729 for Respondent's 2003 and 2010 Expansions.
(i) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$19,699,739 reflects depreciation accrued on tangible plant in service of \$29,212,511 for the Respondent's High Desert Lateral. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$1,841,096 on intangible plant in service of \$2,484,514. Total accumulated depreciation and amortization is \$21,540,835 for the Respondent's High Desert Lateral.
(j) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$102,745,565 reflects depreciation accrued on tangible plant in service of \$324,849,556 for the Respondent's Apex Expansion. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$2,432,269 on intangible plant in service of \$10,066,982. Total accumulated amortization and depreciation is \$105,177,834 for the Respondent's Apex Expansion.
(k) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$743,298,296 reflects depreciation accrued on tangible plant in service of \$1,176,581,767 for the Respondent's Original System and 2002 Expansion. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$28,622,231 on intangible plant in service of \$47,770,126. Total accumulated amortization and depreciation is \$771,920,527 for the Respondent's Original System and 2002 Expansion.
(l) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$3,361,004 reflects depreciation accrued on tangible plant in service of \$3,748,891 for the Respondent's Big Horn. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$69,645 on intangible plant in service of \$71,950. Total accumulated amortization and depreciation is \$3,430,649 for the Respondent's Big Horn.
(m) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$30,443,192 reflects depreciation accrued on tangible plant in service of \$1,271,693,307 for Respondent's 2003 and 2010 Expansions. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$675,943 on intangible plant in service of \$35,786,670. Total depreciation and amortization expense for Respondent's 2003 and 2010 Expansions is \$31,119,135.
(n) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$327,984 reflects depreciation accrued on tangible plant in service of \$29,212,511 for Respondent's High Desert Lateral. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$28,820 on intangible plant in service of \$2,484,514. Total depreciation and amortization expense for Respondent's High Desert Lateral is \$356,804.
(o) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$10,042,925 reflects depreciation accrued on tangible plant in service of \$324,849,556 for the Respondent's Apex Expansion. In addition to depreciation expense, the respondent has recorded amortization expense in the amount of \$235,567 on intangible plant in service of \$10,066,982. Total depreciation and amortization expense for Respondent's Apex Expansion is \$10,278,492.
(p) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$18,398,926 reflects depreciation accrued on tangible plant in service of \$1,176,581,767 for the Respondent's Original System and 2002 Expansion. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$548,304 on intangible plant in service of \$47,770,126. Total depreciation and amortization expense for Respondent's Original System and 2002 Expansion is \$18,947,230.
(q) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$19,496 reflects depreciation accrued on tangible plant in service of \$3,748,891 for the Respondent's Big Horn. In addition to depreciation expense, the respondent has recorded amortization expense in the amount of \$374 on intangible plant in service of \$71,950. Total depreciation and amortization expense for Respondent's Big Horn is \$19,870.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4	
General Description of Construction Overhead Procedure						
<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>(a) Engineering, supervision, general office salaries and expenses and supervision provided by others, related to the general oversight of capital construction projects are charged to an overhead work order.</p> <p>(b) A study was conducted to determine which employees devote a portion of their time in support of construction activities. Based on this study a fixed amount of payroll and a portion of Respondent's Salt Lake City office rent are charged each month to the overhead work order to be allocated to construction projects.</p> <p>(c) The overhead costs are allocated to individual projects based on direct charges to each capital construction project excluding overhead and AFUDC.</p> <p>(d) Respondent applies one rate to construction projects eligible for overheads.</p> <p>(e) Software development and general plant purchase projects are excluded from receiving construction overheads.</p> <p>Overheads allocated to Compressor engine exchanges are allocated at the same rate as other construction projects, but are capped at \$15,000 because the purchase price of the engine is disproportional to the construction overhead required to change out the engine.</p> <p>(f) Overhead is directly assigned to each work order based on current month charges excluding overheads and AFUDC.</p>						
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES						
<p>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.</p> <p>2. Identify in column (c), the specific entity used as the source for the capital structure figures.</p> <p>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.</p>						
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			d	
	(4) Preferred Stock	P			p	
	(5) Common Equity	C1,035,190,445		100%	c11.55%	
	(6) Total Capitaization	1,035,190,445				
	(7) Average Construction Work in Progress Balance	w23,256,780				
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ -				11.55%		
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ -				11.55%		
4. Weighted Average Rate Actually Used for the Year:						
(a) Rate for Borrowed Funds -						
(b) Rate for Other Funds -				11.55%		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: CapitalizationOfConstructionOverheadCapitalizationRationCommonEquity
The capital structure of the Respondent was used in the computation of allowance for funds used during construction. For Period Two rates the equity component is 100%, pursuant to the FERC order in Docket No. RP04-274.

(b) Concept: CapitalizationOfConstructionOverheadCostRateCommonEquity
The 11.55% rate of return was established by the Commission on January 15, 2009 when it issued Opinion No. 486-B in regards to Respondent's RP04-274 rate case proceedings.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 12, column (c), and that reported for gas plant in service, page 204, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,477,455,122	1,477,455,122		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	61,505,720	61,505,720		
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):				
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	61,505,720	61,505,720		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(24,163,366)	(24,163,366)		
13	Cost of Removal	295,909	295,909		
14	Salvage (Credit)	11,985,452	11,985,452		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(11,882,005)	(11,882,005)		
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				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,527,078,837	1,527,078,837		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminating and Processing Plant				
27	Transmission	1,519,819,522	1,519,819,522		
28	Distribution				
29	General	7,259,315	7,259,315		
30	TOTAL (Total of lines 21 thru 29)	1,527,078,837	1,527,078,837		

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023		Year/Period of Report: End of: 2022/ Q4			
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								
2	Gas Delivered to Storage								
3	Gas Withdrawn from Storage								
4	Other Debits and Credits								
5	Balance at End of Year								
6	Dth								
7	Amount Per Dth								

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Investments (Account 123, 124, and 136)

- Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments. List Account number in column (a).
- Provide a subheading for each account and list thereunder the information called for: (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account. List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.
- Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
- Report in column (k) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
- In column (l) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (k).

Line No.	Description of Investment (a)	* (b)	Date Acquired (c)	Date Matured (d)	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (e)	Purchases or Additions During the Year (f)	Sales or Other Dispositions During Year (g)	Principal Amount (h)	No. of Shares at End of Year (i)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (j)	Revenues for Year (k)	Gain or Loss from Investment Disposed of (l)
1												
2												
3												
4	Total Investment in Associated Companies											
1												
2												
3												
4	Total Other Investments											
1	Account 136 - Temporary Cash Investments											
2	Short-term Money Market Investments				10,000,000	125,000,000	135,000,000				269,130	
3	Short-term Other Equity Investments											
4	Total Temporary Cash Investments				10,000,000	125,000,000	135,000,000				269,130	
4	Total Investments				10,000,000	125,000,000	135,000,000				269,130	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. 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.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.
4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. 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.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. 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).
8. 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								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								

29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40	TOTAL Cost of Account 123.1 \$		Total					

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	1,143,327		
2	Prepaid Rents			
3	Prepaid Taxes	0		
4	Prepaid Interest			
5	Miscellaneous Prepayments	1,406,104		
6	TOTAL	2,549,431		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousPrepayments			
Miscellaneous prepayments include:			
Right of way lease	\$	711,871	
Software licenses & maintenance contracts		622,744	
Industry publication		71,489	
Total	\$	1,406,104	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023		Year/Period of Report: End of: 2022/ Q4	
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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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)	Written off During Period Amount Deemed Unrecoverable (h)	Balance at End of Current Quarter/Year (i)
1	Levelized depreciation - Apex Expansion	Based on levelized depreciation rates in effect.	CP10-14	35,026,160	7,382,749	407.3/4	6,946,537		35,462,372
2	Income taxes related to equity AFUDC	Based on levelized depreciation rates in effect.	RP04-274	14,015,133	600,176	407.3	504,675		14,110,634
3	Deferred FERC annual charge	Over 12 months ending September	18 CFR SEC 154.402	763,797	1,255,331	928	1,077,630		941,498
4	State tax rate change - apportionment	Straight-line over 386 months	18 CFR SEC 154.305	1,117,188	50,442	410.1, 283	1,167,630		
5	Depreciation on incremental capital additions	Not applicable	RP04-274	135,479,120	15,023,634				150,502,754
6	Daggett electrical surcharge	Not applicable	CP01-31						
7	Employee Benefits	Not applicable	A107-1-000, RP99-274	1,033,646	3,735,978		1,033,646		3,735,978
40	TOTAL			187,435,044	28,048,310		10,730,118		204,753,236

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023		Year/Period of Report: End of: 2022/ Q4	
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	Minor Items less than \$250,000			387			387
39	Miscellaneous Work in Progress						
40	TOTAL		476,330	387			387

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	119,610,460	9,362,707	8,807,061	23,245	122,328	254	7,786,625	254	1,390,720	112,757,992
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	119,610,460	9,362,707	8,807,061	23,245	122,328		7,786,625		1,390,720	112,757,992
6	Other (Specify)										
7	TOTAL Account 190 (Total of lines 5 thru 6)	119,610,460	9,362,707	8,807,061	23,245	122,328		7,786,625		1,390,720	112,757,992 ^(a)
8	Classification of TOTAL										
9	Federal Income Tax	94,507,073	5,455,118	8,047,524	23,245	122,328		6,514,008		481,443	91,165,997
10	State Income Tax	25,103,387	3,907,589	759,537				1,272,617		909,277	21,591,995
11	Local Income Tax										

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes			
The Respondent estimates that the following amounts of deferred income taxes in account 190 could be included in the development of jurisdictional recourse rates.			
	12/31/22	12/31/21	
Deferred income taxes related to:			
Regulatory liabilities	101,406,032	110,001,011	
Net operating losses	358,886	178,136	
Total	101,764,918	110,179,147	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Capital Stock (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (c) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock - Not listed on any stock exchange	1,000	0		100	1				
3										
4										
5	Total	1,000			100	1				
6	Preferred Stock (Account 204)									
7										
8										
9										
10	Total									
11	Total									

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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.		
a. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. c. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. d. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.		

Line No.	Item (a)	Amount (b)
1	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	1,229,271,246
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	1,229,271,246
17	Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	1,229,271,246

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			

29									
30	Subtotal								
31	Other Long Term Debt (Account 224)								
32									
33									
34									
35									
36									
37									
38									
39									
40	Subtotal								
40	TOTAL								

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.
7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total expense - Premium; Discount; or Debt Issuance Costs (c)	Amortization Period Date From (d)	Amortization Period Date To (e)	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1	Unamortized Debt Expense (Account 181)								
2									
3									
4									
5	Premium on Long-Term Debt (Account 225)								
6									
7									
8									
9	Discount on Long-Term Debt (Account 226)								
10									
11									
12									

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired 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 Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Reacquired (c)	Principal of Debt Reacquired (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)						
6							
7							
8							
9							
10							
11							
12							
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16							
17							
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Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes				
<p>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.</p> <p>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.</p>				
Line No.	Details (a)	Amount (b)		
1	Net Income for the Year (Page 114)	169,004,086		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contribution in Aid of Construction	1,779,701		
8	Total	1,779,701		
9	Deductions Recorded on Books Not Deducted for Return			
10	Federal Income Taxes (Current and Deferred)	38,658,552		
11	Other	33,740,423		
13	Total	72,398,975		
14	Income Recorded on Books Not Included in Return			
15	Deferred State Income Taxes	2,436,378		
16	Equity AFUDC	1,795,918		
18	Total	4,232,296		
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation and Repairs	23,488,612		
21	Tax Loss on Disposition of Assets	824,461		
22	NOL Carryforward Utilized in 2022 (Desert Peak)	116,816		
26	Total	24,429,889		
27	Federal Tax Net Income	214,520,577		
28	Show Computation of Tax:			
29	NOL Carryforward generated in 2022 (Mountain Pass Lateral)	779,323		

30	Federal Taxable Income (after NOL adjustment)	215,299,900
31	Federal Tax Rate 21%	
32	Current Year Federal Income Tax Provision	45,212,979
33	Other Charges including Book to Tax Return Adjustments	(3,602)
34	Total Current Federal Income Tax Provision (account 409.1 & 409.2)	45,209,377

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn		
Book Depreciation & Amortization	64,135,985	
Levelized Depreciation Adjustment	(29,955,253)	
Book Regulatory Asset/Liability, Net of Amortization	(4,322,646)	
Change in Prepaid Expenses	1,176,131	
Operating Leases	(148,610)	
Other	2,855,116	
Total	33,740,423	
(b) Concept: FederalTaxNetIncome		
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.		
Aardwolf Transfer Co., Inc.	BHE Texas Transco, LLC	CE Leathers Company
ABA Management, L.L.C.	BHE Turbomachinery, LLC	CE Turbo LLC
AC Eagle Corporation	BHE U.K. Electric, Inc.	Combined Van Lines, Inc.
AC Palm Desert Corporation	BHE U.K. Inc.	Commonsite, Inc.
AC2015 Corporation	BHE U.K. Power, Inc.	Cordova Energy Company LLC
Aeronavis, LLC	BHE U.S. Transmission, LLC	Cove Point GP Holding Company, LLC
Alamo 6 Solar Holdings, LLC	BHE Wind Watch, LLC	Crossroads Moving & Storage, Inc.
Alamo 6, LLC	BHE Wind, LLC	CTRE, L.L.C.
Alaska Gas Transmission Company, LLC	BHE WV Holdings, LLC	Dakota Dunes Development Company
Alliance Relocations, Inc.	BHE WV Renewables, LLC	DCCO INC.
Alliance Title Group, LLC	BHEM Balancing Authority Services, LLC	Del Ranch Company
Ambassador Real Estate Company	BHER Flat Top Wind Holdings, LLC	Denver Rental, LLC
American Eagle Referral Service, LLC	BHER Gopher Wind Holdings, LLC	Desert Valley Company
Americana Arizona Referrals, LLC	BHER Independence Wind Holdco, LLC	DeserLink Investments, LLC
Americana Arizona, LLC	BHER IWE Holdco, LLC	Earth Energy Power Link LLC
Americana, L.L.C.	BHER Mariah Wind Holdings LLC	Eastern Brine, LLC
Apex Home Maintenance, LLC	BHER Market Operations, LLC	Eastern Energy Field Services, Inc.
ARE Commercial Real Estate, LLC	BHER Minerals, LLC	Eastern Energy Gas Holdings, LLC
ARE Iowa, LLC	BHER Power Resources, Inc.	Eastern Gas Transmission and Storage, Inc
Arizona HomeServices, L.L.C.	BHER San Vicente Holdings LLC	Eastern Gathering and Processing Inc.
Attorneys Title Holdings, Incorporated	BHER Santa Rita Holdings, LLC	Eastern MLP Holding Company II, LLC
BDFH, Inc.	BHER Santa Rita Investment, LLC	Ebby Halliday Alliance, LLC
Beach Properties of Florida, LLC	BHER WV Solar, LLC	Ebby Halliday Properties, Inc.
Bennion & Deville Fine Homes, Inc.	BHER WV Wind, LLC	Ebby Halliday Real Estate, Inc.
Berkshire Hathaway Energy Company	BHES CSG Holdings, LLC	Edina Financial Services, Inc.
BNZH Holdings, LLC	BHES Pearl Solar Holdings, LLC	Edina Realty Referral Network, Inc.
BHE AC Holding, LLC	BHH Affiliates, LLC	Edina Realty Title, Inc.
BHE America Transco, LLC	BHH Iowa Affiliates, LLC	Edina Realty, Inc.
BHE Canada, LLC	BHH KC Real Estate, LLC	Elmore Company
BHE Can-Am Generation LLC	Bishop Hill Energy II LLC	Elmore North Geothermal LLC
BHE Community Solar, LLC	Bishop Hill II Holdings, LLC	Energy West Mining Company
BHE Compression Services, LLC	Black Rock Geothermal LLC	Esslinger-Wooten-Maxwell, Inc.
BHE CS Holdings, LLC	BPFLA Referrals, LLC	E-W-M Referral Services, Inc.
BHE Gas, Inc.	CalEnergy Company, Inc.	F&R/T LLC
BHE Geothermal, LLC	CalEnergy Generation Operating Company	Falcon Power Operating Company
BHE Glacier Wind 1, LLC	CalEnergy Geothermal Holding, LLC	Farmington Properties, Inc.
BHE Glacier Wind 2, LLC	CalEnergy International Services, Inc.	FFR, Inc.
BHE GT&S, LLC	CalEnergy Minerals LLC	First Network Realty, Inc.
BHE Hydro, LLC	CalEnergy Operating Corporation	First Realty, Ltd.
BHE Infrastructure Group, LLC	CalEnergy Pacific Holdings Corp.	First Weber Illinois, LLC
BHE Infrastructure Services, LLC	CalEnergy, LLC	First Weber Referral Associates, Inc.
BHE Midcontinent Transmission Holdings, LLC	California Energy Development Corporation	First Weber, Inc.
BHE Montana, LLC	California Energy Yuma Corporation	Fishlake Power LLC
BHE Pearl Solar Holdings, LLC	California Utility Holdco, LLC	Flat Top Holdings, LLC
BHE Pearl Solar, LLC	CanopyTitle, LLC	Flat Top Wind I, LLC
BHE Pipeline Group, LLC	Capitol Title Company	Florida Network LLC
BHE Power Watch, LLC	Carolina Gas Services, Inc.	Florida Network Property Management, LLC
BHE Ravenswood, LLC	Carolina Gas Transmission, LLC	Fluvanna Holdings 2, LLC
BHE Renewables, LLC	CE Electric (NY), Inc	Fluvanna Wind Energy 2, LLC
BHE Rim Rock Wind, LLC	CE Generation, LLC	For Rent, Inc.
BHE Solar, LLC	CE Geothermal, Inc.	Fort Dearborn Land Title Company, LLC
BHE Southwest Transmission Holdings, LLC	CE International Investments, Inc	FRTC, 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.		
Geronimo Community Solar Gardens Holding Company, LLC	HSGA Real Estate Group, L.L.C.	MES Holding, LLC
Geronimo Community Solar Gardens, LLC	HSN Holdings, LLC	Metro Referral Associates, Inc.
Gibraltar Title Services, LLC	HSNV Title Holding, LLC	Metro Referrals, LLC
GPWH Holdings, LLC	HSTX Title, LLC	MHC Inc.
Grande Prairie Land Holding, LLC	HSW Affiliates Holding, LLC	MHC Investment Company
Grande Prairie Wind Holdings, LLC	Huff-Drees Realty, Inc.	Mid-America Referral Network, Inc.
Grande Prairie Wind II, LLC	IES Holding II, LLC	MidAmerican Central California Transco, LLC
Grande Prairie Wind, LLC	Imperial Magma LLC	MidAmerican Energy Company

Greater Metro, LLC	Independence Wind Energy LLC	MidAmerican Energy Machining Services LLC
Guarantee Appraisal Corporation	Insight Home Inspections, LLC	MidAmerican Energy Services, LLC
Guarantee Real Estate	Intero Franchise Services, Inc.	MidAmerican Funding, LLC
Hegg Limited Referral Company, LLC	Intero Nevada Referral Services, LLC	MidAmerican Geothermal Development Corporation
HEGG Realtors Iowa, Inc.	Intero Nevada, LLC	MidAmerican Wind Tax Equity Holdings, LLC
HEGG, Realtors Inc.	Intero Real Estate Holdings, Inc.	Midland Escrow Services, Inc.
HN Real Estate Group, L.L.C.	Intero Real Estate Services, Inc.	Mid-States Title Insurance Agency, LLC
HN Real Estate Group, N.C., Inc.	Intero Referral Services, Inc.	Midwest Capital Group, Inc.
HN Referral Corporation	Iowa Realty Co., Inc.	Midwest Power Midcontinent Transmission Development, LLC
HomeServices Insurance, Inc.	Iowa Title Company	Midwest Power Transmission Arkansas, LLC
HomeServices Lending, LLC	Iroquois GP Holding Company, LLC	Midwest Power Transmission Iowa, LLC
HomeServices MidAtlantic, LLC	Iroquois, Inc.	Midwest Power Transmission Kansas, LLC
HomeServices Northeast, LLC	JBRG, Inc.	Midwest Power Transmission Oklahoma, LLC
HomeServices of Alabama, Inc.	Jim Huff Realty, Inc.	Midwest Power Transmission Texas, LLC
HomeServices of America, Inc.	Joe Moholland Inc.	Midwest Preferred Realty, Inc.
HomeServices of Arizona, LLC	JRHBW Realty, Inc. d/b/a/ RealtySouth	Midwest Realty Ventures, LLC
HomeServices of California, Inc.	Jumbo Road Holdings, LLC	Modern Transportation Services, Inc.
HomeServices of Colorado, LLC	Kansas City Title, Inc.	Modular LNG Holdings, Inc.
HomeServices of Connecticut, LLC	Kanstar Transmission, LLC	Moholland Transfer, Inc.
HomeServices of Florida, Inc.	Kentucky Residential Referral Service, LLC	Montana Alberta Tie LP Inc.
HomeServices of Georgia, LLC	Kentwood Commercial, LLC	Montana Alberta Tie US Holdings GP Inc.
HomeServices of Illinois Holdings, LLC	Kentwood Real Estate Cherry Creek, LLC	Morton Bay Geothermal LLC
HomeServices of Illinois, LLC	Kentwood Real Estate City Properties, LLC	MPT Heartland Development, LLC
HomeServices of Iowa, Inc.	Kentwood Real Estate DTC, LLC	MTL Canyon Holdings, LLC
HomeServices of Kentucky Real Estate Academy, LLC	Kentwood Real Estate Services, LLC	NE Hub Partners, L.L.C.
HomeServices of Kentucky, Inc.	Kentwood, LLC	NE Hub Partners, L.P.
HomeServices of Minnesota, LLC	Kern River Gas Transmission Company	Nebraska Referral, Inc.
HomeServices of MOKAN, LLC	Keystone Partners, LLC	Nevada Electric Investment Company
HomeServices of Nebraska, Inc.	KR Holding, LLC	Nevada Power Company
HomeServices of Nevada, LLC	Lands of Sierra, Inc.	Niche Storage Solutions, LLC
HomeServices of New York, LLC	Larabee School of Real Estate, Inc.	NNGC Acquisition, LLC
HomeServices of Oregon, LLC	Long & Foster Institute of Real Estate, LLC	Northeast Referral Group, LLC
HomeServices of Texas, LLC	Long & Foster Insurance Agency, LLC	Northern Natural Gas Company
HomeServices of the Carolinas, Inc.	Long & Foster Mortgage Ventures, Inc.	Northrop Realty, LLC
HomeServices of Washington, LLC	Long & Foster Real Estate, Inc.	NRS Referral Services, LLC
HomeServices of Wisconsin, LLC	Long & Foster Settlement Services, LLC	NV Energy, Inc.
HomeServices Partnership Group, LLC	Lovejoy Realty, Inc.	NVE Holdings, LLC
HomeServices Property Management, LLC	Lovejoy Referral Network LLC	NVE Insurance Company, Inc.
HomeServices Referral Network, LLC	M & M Ranch Acquisition Company, LLC	NW Referral Services, LLC
HomeServices Relocation, LLC	M & M Ranch Holding Company, LLC	Pacific Minerals, Inc.
HomeServices Title Holdings, LLC	Magma Land Company I	PacifiCorp
Houlihan Lawrence Associates, LLC	Magma Power Company	PCG Agencies, Inc.
HoulihanLawrence, Inc.	Marshall Wind Energy Holdings, LLC	PCRE, L.L.C.
HS Franchise Holding, LLC	Marshall Wind Energy LLC	PHM Holdings, LLC
HSF Affiliates LLC	MEHC Investment, Inc.	Pickford Escrow Company, Inc.
With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (BHE) requires all subsidiaries to pay to or receive from BHE an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.		
Pickford Holdings LLC	Referral Associates of New Jersey, Inc.	Solar Star Funding, LLC
Pickford Real Estate, Inc.	Referral Network of IL, LLC	Solar Star Projects Holding, LLC
Pickford Services Company	Renewable Development Ventures LLC	Southwest Settlement Services, LLC
Pilot Butte, LLC	REV LNG SSL BC LLC	SSC XIX, LLC
Pinyon Pines Funding, LLC	RGS Settlements of Pennsylvania, LLC	SSC XX, LLC
Pinyon Pines I Holding Company, LLC	RGS Title, LLC	Texas Emergency Power Reserve, LLC
Pinyon Pines II Holding Company, LLC	RHL Referral Company, L.L.C.	The Escrow Firm, Inc.
Pinyon Pines Projects Holding, LLC	Roberts Brothers, Inc.	The Long & Foster Companies, Inc.
Pinyon Pines Wind I, LLC	Roy H. Long Realty Company, Inc.	The Referral Co.
Pinyon Pines Wind II, LLC	S.W. Hydro, Inc.	Thoroughbred Title Services, LLC
Pivotal JAX LNG, LLC	Sage Title Group, LLC	Tioga Properties, LLC
PIJUP, LLC	Salton Sea Power Company	TLTC LLC
PNW Referral, LLC	Salton Sea Power Generation Company	Topaz Solar Farms LLC
PPW Holdings LLC	Salton Sea Power L.L.C.	TPZ Holding, LLC
Preferred Carolinas Realty, Inc.	Santa Rita Wind Energy LLC	TRMC LLC
Prime Alliance Real Estate Services, LLC	Saranac Energy Company, Inc.	TX Jumbo Road Wind, LLC
Priority Title Corporation	SCS Realty Investment Group, LLC	TX Referral Alliance, Inc.
Property Services Northeast, LLC	Sequoia Aviation Corporation	Volantes, LLC
Prosperity First Title, LLC	Sierra Gas Holdings Company	Vulcan Power Company
Prosperity Home Mortgage, LLC	Sierra Pacific Power Company	Vulcan/BN Geothermal Power Company
Pru-One, Inc.	Silver State Property Holdings, LLC	Wailuku Holding Company, LLC
Real Estate Knowledge Services, LLC	Silvermine Ventures LLC	Wailuku Investment, LLC
Real Living Real Estate, LLC	SoCal Services & Property Management	Wailuku River Hydroelectric Power Company, Inc.
Reece & Nichols Alliance, Inc.	Solar San Antonio LLC	Walnut Ridge Wind, LLC
Reece & Nichols Realtors, Inc.	Solar Star 3, LLC	Watermark Realty Referral, Inc.
Reece Commercial, Inc.	Solar Star 4, LLC	Watermark Realty, Inc.
Referral Associates of Georgia, LLC	Solar Star California XIX, LLC	Weathervane Referral Network, Inc.
All Other Affiliates:	Solar Star California XX, LLC	Western Capital Group, LLC

121 Acquisition Co., LLC
21 SPC, Inc.
21st Communities, Inc.
21st Mortgage Corporation
2K Polymer Systems, Inc.
ACCRA MANUFACTURING INC
Acme Brick Company
Acme Building Brands, Inc.
Acme Management Company
Acme Ochs Brick and Stone, Inc.
Acme Services Company, LLC
Adalet/Scott Feltzer Company
AEROCRAFT HEAT TREATING CO INC
Aero-Hose Corporation
AEROSPACE DYNAMICS INTERNATIONAL INC
Affiliated Agency Operations Co.
Affinity Insurance Agency, Inc.
Affordable Housing Partners, Inc.
AIHL Re LLC
AIPCF V CHI Blocker Inc
AJF Warehouse Distributors, Inc.
Albecca, Inc.
Alleghany Capital Corporation

Blue Chip Stamps, Inc.
BMB Machine Enterprises, Inc.
BN Leasing Corporation
BNSF Communications, 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.
Bourn & Koch, Inc.
BR Agency, Inc.

Brainy Toys, Inc.
Brilliant National Services, Inc.
BRITTAIN 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
Capitol Facilities Corporation (Wisconsin)
Capitol Indemnity Corporation
Capitol Specialty Insurance Corporation
CapSpecialty, Inc.
Carefree/Scott Feltzer Company
CARLTON FORGE WORKS
CATIA Services Company
Cavalier Homes, Inc.
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
CH Industries, Inc.
Charter Brokerage Holdings Corp.
Chemtool Incorporated
CJE II
Claims Services, Inc.
Clayton Education Corp.
Clayton Homes, Inc.
Clayton Properties Group II, Inc.
Clayton Properties Group, Inc.
Clayton Supply, Inc.
Clayton, Inc.
CMH Capital, Inc.
CMH Homes, Inc.
CMH Manufacturing West, Inc.
CMH Manufacturing, Inc.
CMH Services Aviation, Inc.
CMH Services, Inc.
CMH Transport, Inc.
Coil Master Corporation
Columbia Insurance Company

Complementary Coatings Corporation
Composites Horizons LLC
Consumer Value Products, Inc.

Alleghany Capital Corporation
Alleghany Corporation
Alleghany Corporation
Alpha Cargo Motor Express, Inc
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
APACE Holding Company LLC
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

Continental Divide Insurance Company
Cort Business Services Corporation
Covington Specialty Insurance Company
CPM Development, LLC
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
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.
Daniels-Head General Agency, Inc.
Daniels-Head Insurance Agency, Inc. (CA)
Daniels-Head Insurance Agency, Inc. (TX)
Daniels-Head Management Corp.
DCI Marketing Inc.
Denver Brick Company
DESIGNED METAL CONNECTIONS, INC.
Diamond Technology Innovations, Inc.
DICKSON TESTING CO INC
DL Trading Holdings I, Inc.
DGF, Inc.
DOGC, Inc.
Duracell Industrial Operations, Inc.
Duracell U.S. Operations Inc.
Easley Custom Plastics, 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
Executive Jet Management, Inc.
Exponential Technology Group, Inc.
Exsil Worldwide, Inc.
ExtruMed, Inc.
Fair American Insurance and Reinsurance Company
Fair American Select Insurance Company
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.

Finial Holdings, Inc.
Finial Reinsurance Company
First Berkshire Hathaway Life Insurance Company

Berkshire Hathaway Automotive Inc.
Berkshire Hathaway Credit Corporation
Berkshire Hathaway Direct Insurance Company
Berkshire Hathaway Finance Corporation
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.

FlightSafety Capital Corp.
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.
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 Atlantis Corporation
GEICO Casualty Co.
GEICO Choice Insurance Company
GEICO Corporation
GEICO Discovery Corporation
GEICO Endeavor Corporation
GEICO General Insurance Co.
GEICO Indemnity Co.
GEICO Marine Insurance Company
GEICO Perspective Corporation
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 National Insurance Company
Genesis Insurance Company
Government Employees Financial Corp.
Government Employees Insurance Co.

GRD Holdings Corporation
GREENVILLE METALS INC
GUARDOO, Inc.

H. H. Brown Shoe Company, Inc.
H.J. Justin & Sons, Inc.
HACKNEY LADISH INC
Halex/Scott Felzer Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
HELICOMB INTERNATIONAL INC
Henley Holdings, LLC
Hoffman Burial Supplies, Inc.
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.
International Insurance Underwriters, Inc.
Intrepid JSB, Inc.
IPS Professional Engineers and Architects, PC
IPS-Integrated Project Services Corp.
Ironwood Plastics Inc
Iscar Metals Inc.
ITTI Group USA Holdings Inc.
ITTI Investment Holdings Inc.
J.L. Mining Company
Jazwares Canada Holdings Inc.
Jazwares Canada LP
Johns Manville China, Ltd.
Johns Manville Corporation
Johns Manville, Inc.
Jordan's Furniture, Inc.
Joyce Steel Erection LLC

Justin Brands, Inc.
Kahn Ventures, Inc.
KEN'S SPRAY EQUIPMENT, INC.
Kinexo, Inc.
KITCO Fiber Optics, Inc.
KLONE HOLDINGS INC
KLONE INDUSTRIES INC
L.A. Terminals, Inc.
LAKELAND MANUFACTURING, INC.
Landmark American Insurance Company
Larson-Juhl International LLC
LeachGarner, Inc.
Lipotec USA, Inc.
LiquidPower Specialty Products, Inc.
LJ AERO HOLDINGS INC
LJ SYNCH HOLDINGS INC
LMG Ventures, LLC
Loch Vale Logistics, Inc.
Los Angeles Junction Railway Company
LSPI Holdings 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
Piper Finance Company
Platte River Insurance Company
Plazza Financial Services Co.
Plaza Resources Co.
PLICO
Precision Brand Products, Inc.
PRECISION CASTPARTS CORP
Precision Cutting Technologies, Inc.
PRECISION FOUNDERS INC
Press Forge Company

Lubrizol Advanced Materials Holding Corporation
Lubrizol Advanced Materials, Inc.
Lubrizol Global Management, Inc.
Lubrizol Inter-Americas Corporation
Lubrizol International, Inc.
Lubrizol Life Science, Inc.
Lubrizol Overseas Trading Corporation
M & C Products, Inc.
M&M Manufacturing, Inc.
M2 Liability Solutions, Inc.
Maplefree Transportation, Inc.
Marathon Suspension Systems, Inc.
Marmom Beverage Technologies, Inc.
Marmom Crane Services, Inc.
Marmom Distribution Services, Inc.
Marmom Energy Services Company
Marmom Engineered Components Company
Marmom Foodservice Technologies, Inc.
Marmom Holdings, Inc.
Marmom Link Inc
Marmom Railroad Services LLC
Marmom Renew, Inc.
Marmom Retail & Highway Technologies Company LLC
Marmom Retail Products, Inc.
Marmom Retail Store Equipment LLC
Marmom Retail Technologies Company
Marmom Tubing, Fittings & Wire Products, Inc.
Marmom Water, Inc.
Marmom Wire & Cable, Inc.
Marmom-Herrington Company
Maryland Ventures, Inc..
McCarty-Hull Ciger 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 Southerm, Inc.
McLane Suneast, Inc.
McLane Tri-States, Inc.
McLane Western, Inc.
MCWILLIAMS FORGE COMPANY
Medical Protective Finance Corporation
MedPro Group, Inc
MedPro Risk Retention Services, Inc.
Memorial Monuments & Vaults, Inc.
Merit Distribution Services, Inc.
METALAC FASTENERS INC

Santa Fe Pacific Railroad Company
Scott Felzer 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 Integrated and Turf Solutions, Inc.
Shaw International Services, Inc.
Shaw Retail Properties, Inc.
Shaw Sports Turf California, Inc.
Shaw Transport, Inc.
Shaw Watershed Holdings, LLC.
Shultz Steel Company

Meyn LLC
MFS Fleet, Inc.
MH Site Construction, Inc.
Midwest Northwest Properties, Inc.
Miller Sage Holdings, Inc.
Miller-Sage, Inc.
Mindware Corporation
Mitek Holdings, Inc.
MITek Inc.
MITek Industries, 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
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 Financial 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
Orien Risk Analysts, Inc.
Oriental Trading Company, Inc.
OTC Brands, Inc.

TM City Leasing Inc.
Tool-Flo Manufacturing, Inc.
Top Five Club, Inc.
Total Quality Apparel Resources
TPC European Holdings, LTD.
TPC North America, Ltd.
Transatlantic Holdings, Inc.
Transatlantic Reinsurance Company
Transco Railcar Repair Inc
Transco Railway Products Inc.
Transco, Inc.
Transportation Technology Services, Inc.
TransRe Underwriting Managers Agency Ltd.
TRH Holding Corp.
Triangle Suspension Systems, Inc.
Tricycle, Inc.
TS City Leasing Inc
TSE Brakes, Inc.
TTI JV 1
TTI JV 2
TTI, Inc.

PRIMUS INTERNATIONAL HOLDING COMPANY
PRIMUS INTERNATIONAL INC
Princeton Insurance Company
Priority One Financial Services, Inc.
PRISM Holdings LLC
PRISM Plastics, Inc.
Pro Installations, Inc.
Procrane Holdings, Inc.
Professional Risk Management Services, Inc.
PROGRESSIVE INCORPORATED
PROTECTIVE COATING INC
QS Partners LLC
QS Security Services LLC
R.C. Willey Home Furnishings
Radnor Specialty Insurance Company
Rallserv, Inc.
Rallsplitter Holdings Corporation
RATHGIBSON HOLDING CO LLC
Redwood Fire and Casualty Insurance Company
RENTCO Trailer Corporation
Resolute Management Inc.
Resurgens Specialty Underwriting, Inc.
Richline Group, Inc
Ringwalt & Liesche Co.
Rio Grande, Inc.
Rochester Crematory, Inc.
Roxell USA, Inc.
RSUI Group, Inc.
RSUI Indemnity Company
RSUI Insurance Exchange RPG, Inc.
RSUI Insurance Exchange RPG, Inc.
RSUI Surplus Lines Insurance Services, Inc.
Sager Electrical Supply Co. Inc
Santa Fe Pacific Insurance Company
Santa Fe Pacific Pipeline Holdings, Inc.
Santa Fe Pacific Pipelines, Inc.

Whittaker, Clark & Daniels, Inc.
Wilbert Funeral Services, Inc.
Wilbert, Inc.
World Book Encyclopedia, Inc.
World Book, Inc.
World Book/Scott Fetzer Company
World Investments, Inc.

SHX Flooring, Inc.
SidePlate Systems, Inc.
Smilemakers Canada Inc.
Smilemakers, Inc.
SN Management, Inc.
Soco West, Inc.
Solve Tools
Sonmax Transmission Company
Southern Energy Homes, Inc.
SOUTHWEST UNITED INDUSTRIES INC
SPECIAL METALS CORPORATION
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.
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
Thermoform Plastics, Inc.
THI ACQUISITION INC
TIMET REAL ESTATE CORPORATION
TITANIUM METALS CORPORATION

Worldwide Containers, Inc.
WPLG, Inc.
WWEPL Holdings Corp.
WYMAN GORDON COMPANY
WYMAN GORDON FORGINGS CLEVELAND INC
WYMAN GORDON FORGINGS INC
WYMAN GORDON INVESTMENT CASTINGS INC

Tucker Safety Products, Inc.
TXFM, Inc.
U.S. Investment Corporation
U.S. Underwriters Insurance Co.
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
UTLX Company
Van Enterprises, Inc.
Vanderbilt ABS Corp.
Vanderbilt Mortgage and Finance, Inc.
Vanity Fair, Inc.
Veritas Insurance Group, Inc.
Vesta Intermediate Funding, Inc.
VFI-Mexico, Inc.
Visilinx, Inc.
Vision Retailing, Inc.
VT Insurance Acquisition Sub Inc.
W&W Steel Company
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

WYMAN GORDON PENNSYLVANIA LLC
Xelix Distribution, Inc.
X-L-Co., Inc.
XTRA Companies, Inc.
XTRA Corporation
XTRA Finance Corporation
XTRA Intermodal, Inc.

Name of Respondent: Kern River Gas Transmission Company	This report is:	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
	(1) <input checked="" type="checkbox"/> An Original		
	(2) <input type="checkbox"/> A Resubmission		

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

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
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 taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
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 (i) 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 appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (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)	Other Utility Dept. (Account 408.1, 409.1) (n)	Other Income and Deductions (Account 408.2, 409.2) (o)	Extraordinary Items (Account 409.3) (p)	Other Utility Opn. Income (Account 408.1, 409.1) (q)	Adjustment to Ret. Earnings (Account 439) (r)	Other (s)	State/Local Income Tax Rate (t)
1	FICA	Federal Tax	Federal	2022	60,877	0	1,298,019	1,270,974		87,922			1,199,057						98,962	
2	Federal Unemployment	Federal Tax	Federal	2022	358	0	792	776		374			732						60	
3	Federal Income	Federal Tax	Federal		533,878	0	45,209,377	41,055,735		4,687,520			45,083,840		125,537					
4	Subtotal Federal Tax				595,113	0	46,508,188	42,327,485		4,775,816	0		46,283,629		125,537				99,022	
5	California	Income Tax	California		165,240	0	3,694,425	3,291,511		568,154			3,678,345		16,080					2.5%
6	Utah	Income Tax	Utah		1,082,315	0	3,919,549	4,491,102		510,762			3,905,363		14,186					2.21%
7	FIN 48 Adjustments	Income Tax			13,257					13,257										
8	Subtotal State Tax				1,260,812	0	7,613,974	7,782,613		1,092,173	0		7,583,708		30,266					
9					0	0				0										
10	Subtotal Local Tax				0	0				0	0									
11	Subtotal Other Tax				0	0				0	0									
12	California	Property Tax	California	2022	1,042,605	0	2,377,560	2,231,387		1,188,778			2,377,558							
13	Nevada	Property Tax	Nevada	2021	946,831	0	2,049,741	1,980,896		1,015,676			2,049,741							
14	Nevada (Moapa Indian Reservation)	Property Tax	Nevada	2022	0	0	91,860	91,233		627			91,860							
15	Utah	Property Tax	Utah	2022	0	0	5,647,335	5,647,335		0			5,647,335							
16	Wyoming	Property Tax	Wyoming	2022	627,711	0	1,334,500	1,294,961		667,250			1,334,500							
17	Subtotal Property Tax				2,617,147	0	11,500,996	11,245,812		2,872,331	0		11,500,994							
18	Subtotal Real Estate Tax				0	0				0	0									
19	California	Unemployment Tax	California		56	0	357	350		63			330							
20	Nevada	Unemployment Tax	Nevada		694	0	6,700	6,560		834			6,189							

21	Utah	Unemployment Tax	Utah		1,273	0	7,742	7,581		1,434			7,152						
22	Wyoming	Unemployment Tax	Wyoming		827	0	10,755	10,532		1,050			9,936						
23	Subtotal Unemployment Tax				2,850	0	25,554	25,023		3,381	0		23,607						
24	California	Sales And Use Tax	California	2022	3,700	0	13,597	4,398		12,899								13,597	
25	Nevada	Sales And Use Tax	Nevada	2022	19,741	0	44,934	62,881		1,794								44,934	
26	Utah	Sales And Use Tax	Utah	2022	23,811	0	1,526,258	997,559		552,509			215,321					1,310,937	
27	Wyoming	Sales And Use Tax	Wyoming	2022	25,177	0	14,632	30,402		9,408								14,632	
28	Subtotal Sales And Use Tax				72,429	0	1,599,421	1,095,240		576,610			215,321					1,384,100	
29		Excise Tax			0	0				0									
30	Subtotal Excise Tax				0	0				0	0								
31	Subtotal Fuel Tax				0	0				0	0								
32	Subtotal Federal Insurance Tax				0	0				0	0								
33	Subtotal Franchise Tax				0	0				0	0								
34	Subtotal Miscellaneous Other Tax				0	0				0	0								
35	Subtotal Other Federal Tax				0	0				0	0								
36	Nevada Commerce Tax	Other State Tax	Nevada	2021	29,552	0		29,552		0									
37	Nevada Commerce Tax	Other State Tax	Nevada	2022	0	0	49,518	18,017		31,501			49,518						
38	Subtotal Other State Tax				29,552	0	49,518	47,569		31,501	0		49,518						
39	Subtotal Other Property Tax				0	0				0	0								
40	Subtotal Other Use Tax				0	0				0	0								
41	Subtotal Other Advalorem Tax				0	0				0	0								
42	Subtotal Other License And Fees Tax				0	0				0	0								
43	Subtotal Advalorem Tax				0	0				0	0								
44	Subtotal Other Allocated Tax				0	0				0	0								
45	Subtotal Severance Tax				0	0				0	0								
46	Subtotal Penalty Tax				0	0				0	0								
47	Subtotal Other Taxes And Fees				0	0				0	0								
40	Total				4,577,903	0	67,297,651	62,523,742		9,351,812	0		65,656,777		155,803			1,483,122	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: TaxesAccrued	
Reserve estimate for pending changes to prior tax return years	
(b) Concept: TaxesAccrued	
Total charges distributed to Gas (408.1, 409.1)	65,656,777
Taxes charged to others	(41,381)
Total taxes reported on page 114, lines 14-16	65,615,396

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Miscellaneous Current and Accrued Liabilities (Account 242)				
1. Describe and report the amount of other current and accrued liabilities at the end of year. 2. Minor items (less than \$250,000) may be grouped under appropriate title.				
Line No.	Item (a)	Balance at End of Year (b)		
1	Transportation and exchange gas payable	11,399,433		
2	Accrued vacation and other employee benefits	2,116,882		
3	Prepaid CIAC's	36,745		
4	Minor items	576,284		
45	Total	14,129,344		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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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44						
45	TOTAL					

Name of Respondent: Kern River Gas Transmission Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report: 04/18/2023		Year/Period of Report: End of: 2022/ Q4			
Accumulated Deferred Income Taxes-Other Property (Account 282)											
<p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.</p> <p>2. At Other (Specify), include deferrals relating to other income and deductions.</p> <p>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.</p>											
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	312,355,011	23,774,891	37,626,553	749,188	500,163					298,752,374
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	312,355,011	23,774,891	37,626,553	749,188	500,163	—		—		298,752,374
6	Other (Specify)	\$(48,056)									\$(48,056)
7	TOTAL Account 282 (Total of lines 5 thru 6)	312,306,955	23,774,891	37,626,553	749,188	500,163	—		—		298,704,318
8	Classification of TOTAL										
9	Federal Income Tax	254,351,406	12,224,198	19,492,766	477,112	65,912					247,494,038
10	State Income Tax	57,955,549	11,550,693	18,133,787	272,076	434,251					51,210,280
11	Local Income Tax										

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
Reserve for pending changes to prior tax return years

(b) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
Reserve for pending changes to prior tax return years

(c) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
The Respondent estimates that the entire amount of deferred income taxes in account 282 could be included in the development of jurisdictional recourse rates for the periods ending December 31, 2022 and 2021.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	54,346,475	9,888,424	5,572,079	118,608	276,082	182.3 & 219	5,438,448	182.3 & 219	15,387,243	48,556,551
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	54,346,475	9,888,424	5,572,079	118,608	276,082		5,438,448		15,387,243	48,556,551
6	Other (Specify)										
7	TOTAL Account 283 (Total of lines 5 thru 6)	54,346,475	9,888,424	5,572,079	118,608	276,082		5,438,448		15,387,243	48,556,551 ^(a)
8	Classification of TOTAL										
9	Federal Income Tax	43,001,708	6,722,976	3,599,456	95,698	221,186		4,488,993		11,184,504	39,304,229
10	State Income Tax	11,344,767	3,165,448	1,972,623	22,910	54,896		949,455		4,202,739	9,252,322
11	Local Income Tax										

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther			
The Respondent estimates that the following amounts of deferred income taxes in account 283 could be included in the development of jurisdictional recourse rates.			
	12/31/22	12/31/21	
Deferred income taxes related to:			
Regulatory assets	47,675,191	44,822,819	
Prepaid expenses, etc.	630,254	478,512	
Total	48,305,445	45,301,331	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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) Employee benefits	7,448,360	128	8,224,998		7,033,922	6,257,284
2	Levelized depreciation	259,184,018	407.3 / 407.4	14,495,407			244,688,611
3	Daggett electrical surcharge	49,017	928			7,030	56,047
4	Excess deferred income taxes	171,903,188	^(b) Various	7,302,832		906,927	165,507,283
45	Total	438,584,583		30,023,237		7,947,879	416,509,225

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Line No.	Description	Regulatory Citation	Amortization Period
1	Employee benefits	A107-1-000, RP99-274	Not applicable
3	Levelized depreciation:		
	Rolled-In Expansion certificates	CP89-2048, CP01-31, CP01-106	(1)
	2003/2010 Expansion certificates	CP01-422, CP08-429	(1)
	Big Horn Expansion certificate	CP03-159	(1)
	High Desert Expansion certificate	CP01-405	(1)
5	Daggett electrical surcharge	CP01-31	Not applicable
7	Excess deferred Income Taxes	Order 849	31 Years
(1) Based on levelized depreciation rates in effect			
(b) Concept: OtherRegulatoryLiabilityAccountOffsettingCredits			
Accounts credited include accounts 190, 410.2, 411.1 and 411.2.			
FERC FORM No. 2 (REV 12-07)			

[illegible]

85																
86																
87																
88																
89																
90	Total Storage															
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)															
98	(495) Other Gas Revenues				76,613	76,613				74,510	74,510				73,483	73,483
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues				76,613	76,613				74,510	74,510				73,483	73,483
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	74,360,429		111,540	23,619,504	23,731,044	72,673,443		109,011	22,278,648	22,387,659	79,401,657		119,102	32,002,079	32,121,181

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.
 4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
 5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
 6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	Title of Account (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	(480) Residential Sales										
2	(481) Commercial and Industrial Sales										
3	(482) Other Sales to Public Authorities										
4	(483) Sales for Resale										
5	(484) Interdepartmental Sales										
6	(485) Intracompany Transfers										
7	(487) Forfeited Discounts										
8	(488) Miscellaneous Service Revenues					553,644	553,644	553,644	553,644		
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			1,087,880	973,809	310,113,726	305,557,011	311,201,605	306,530,820	849,958,858	865,554,773
11	(489.3) Revenues from Transportation of Gas of Others Through Distribution Facilities										
12	(489.4) Revenues from Storing Gas of Others										
13	(490) Sales of Prod. Ext. from Natural Gas										
14	(491) Revenues from Natural Gas Proc. by Others										
15	(492) Incidental Gasoline and Oil Sales										
16	(493) Rent from Gas Property										
17	(494) Interdepartmental Rents										
18	(495) Other Gas Revenues					830,553	472,877	830,553	472,877		
19	Subtotal:			1,087,880	973,809	311,497,923	306,583,532	312,585,802	307,557,341		
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL			1,087,880	973,809	311,497,923	306,583,532	312,585,802	307,557,341		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)			

1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.

Line No.	Rate Schedule and Zone of Receipt (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for 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)
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	KRF - 1 Firm Mainline			1,036,253	928,741	302,121,932	296,956,976	303,158,185	297,885,717	810,384,617	825,509,159
2	KRI - 1 Interruptible Mainline			8,198	9,084	2,398,218	3,155,018	2,406,416	3,164,102	6,135,120	8,071,168
3	KRF - L1 Firm High Desert			39,267	31,863	4,181,136	4,181,136	4,220,403	4,212,999	30,291,603	28,409,638
4	KRI - L1 Interruptible High Desert			960	1,933	28,811	62,263	29,771	64,196	758,188	1,638,490
5	KRFPK - 1 Firm Peaking Service			3,201	2,188	1,383,628	1,201,618	1,386,829	1,203,806	2,389,330	1,926,318
40	Total			1,087,880	973,809	310,113,726	305,557,011	311,201,605	306,530,820	849,958,858	865,554,773

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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)
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	
10	Revenues from Shipper Supplied Gas	
11	Other revenues (Specify):	
12	Other revenues (Specify):	
13	Facility charge on Big Horn lateral	364,442
14	Waste heat recovery	466,111
40	TOTAL	830,553

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	61,417,901	124,876,078	95,549,395	171,762,582
3	Account 489.4, Revenues from storing gas of others				
4	Account 495, Other gas revenues				
40	Total	61,417,901	124,876,078	95,549,395	171,762,582

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: RevenueFromDiscountedRateServices

Discounted revenue and quantities are reported for all interruptible transactions that were less than the maximum interruptible rate. In addition, all firm contracts that have a discounted rate component (either for demand or for commodity or both) are reported. If a firm contract is defined as a discounted contract, all commodity quantities are shown and all revenue – both demand and commodity are reported. If a contract can be considered both a negotiated rate contract and a discounted contract, the contract quantities and revenues are all reported in the negotiated rate columns.

FERC FORM No. 2 (NEW 12-07)

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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		
73	..... 804 Natural Gas City Gate Purchases		
74	..... 804.1 Liquefied Natural Gas Purchases		
75	..... 805 Other Gas Purchases	(3,773,620)	(585,276)

76	(Less) 805.1 Purchases Gas Cost Adjustments		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	(3,773,620)	(585,276)
78	806 Exchange Gas	3,773,620	585,276
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		
87	(Less) 808.2 Gas Delivered to Storage-Credit		
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	104,264,565	59,027,696
92	811 Gas Used for Products Extraction-Credit		
93	812 Gas Used for Other Utility Operations-Credit		
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	104,264,565	59,027,696
95	813 Other Gas Supply Expenses		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	(104,264,565)	(59,027,696)
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(104,264,565)	(59,027,696)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
99	A. Underground Storage Expenses		
100	Operation		
101	814 Operation Supervision and Engineering		
102	815 Maps and Records		
103	816 Wells Expenses		
104	817 Lines Expense		
105	818 Compressor Station Expenses		
106	819 Compressor Station Fuel and Power		
107	820 Measuring and Regulating Station Expenses		
108	821 Purification Expenses		
109	822 Exploration and Development		
110	823 Gas Losses		
111	824 Other Expenses		
112	825 Storage Well Royalties		
113	826 Rents		
114	TOTAL Operation (Total of lines of 101 thru 113)		
115	Maintenance		

116	830 Maintenance Supervision and Engineering		
117	831 Maintenance of Structures and Improvements		
118	832 Maintenance of Reservoirs and Wells		
119	833 Maintenance of Lines		
120	834 Maintenance of Compressor Station Equipment		
121	835 Maintenance of Measuring and Regulating Station Equipment		
122	836 Maintenance of Purification Equipment		
123	837 Maintenance of Other Equipment		
124	TOTAL Maintenance (Total of lines 116 thru 123)		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)		
126	B. Other Storage Expenses		
127	Operation		
128	840 Operation Supervision and Engineering		
129	841 Operation Labor and Expenses		
130	842 Rents		
131	842.1 Fuel		
132	842.2 Power		
133	842.3 Gas Losses		
134	TOTAL Operation (Total of lines 128 thru 133)		
135	Maintenance		
136	843.1 Maintenance Supervision and Engineering		
137	843.2 Maintenance of Structures		
138	843.3 Maintenance of Gas Holders		
139	843.4 Maintenance of Purification Equipment		
140	843.5 Maintenance of Liquefaction Equipment		
141	843.6 Maintenance of Vaporizing Equipment		
142	843.7 Maintenance of Compressor Equipment		
143	843.8 Maintenance of Measuring and Regulating Equipment		
144	843.9 Maintenance of Other Equipment		
145	TOTAL Maintenance (Total of lines 136 thru 144)		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)		
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 Terminaling and Proc Exp (Total of lines 165 and 175)		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)		
178	3. TRANSMISSION EXPENSES		
179	Operation		
180	850 Operation Supervision and Engineering	16,844,560	11,682,848
181	851 System Control and Load Dispatching	1,410,739	1,261,364
182	852 Communication System Expenses	1,740,101	1,851,304
183	853 Compressor Station Labor and Expenses	4,685,827	4,199,435
184	854 Gas for Compressor Station Fuel	104,264,565	59,027,696
185	855 Other Fuel and Power for Compressor Stations	605,233	627,044
186	856 Mains Expenses	6,937,248	6,481,164
187	857 Measuring and Regulating Station Expenses	1,238,807	1,095,332
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses		288
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)	137,727,080	86,226,475
192	Maintenance		
193	861 Maintenance Supervision and Engineering	202,429	194,251
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains	31,080	2,258

196	864 Maintenance of Compressor Station Equipment	140,127	164,759
197	865 Maintenance of Measuring and Regulating Station Equipment	176,620	45,190
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)	550,256	406,458
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	138,277,336	86,632,933
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		
249	913 Advertising Expenses	20,851	20,621
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	20,851	20,621
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	5,734,015	6,342,225
255	921 Office Supplies and Expenses	2,687,151	1,478,444
256	(Less) 922 Administrative Expenses Transferred-Credit	112,813	149,302
257	923 Outside Services Employed	4,480,644	3,947,216
258	924 Property Insurance	300,718	297,987
259	925 Injuries and Damages	1,345,235	1,011,474
260	926 Employee Pensions and Benefits	3,792,655	2,859,780
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	1,077,631	928,108
263	(Less) 929 Duplicate Charges-Credit		
264	930.1General Advertising Expenses		
265	930.2Miscellaneous General Expenses	9,350	9,350
266	931 Rents	1,264,375	1,190,298
267	TOTAL Operation (Total of lines 254 thru 266)	20,578,961	17,915,580
268	Maintenance		
269	932 Maintenance of General Plant		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	20,578,961	17,915,580
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	54,612,583	45,541,438

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: EmployeePensionsAndBenefits

The following is the disclosure required by RP04-274 for the qualified pension plan:

	2021	2020
Service cost	\$ 435,021	\$ 476,765
Interest cost	343,355	448,539
Expected return on assets	(713,216)	(830,048)
Prior service cost amortization	—	3,946
Net loss/(gain) amortization	-	-
Respondent's actual benefit cost incurred*	65,160	99,202
Less: cost included for the pension plan in RP04-274	1,305,325	1,305,325
Expense more (less) than RP04-274	\$ (1,240,165)	\$ (1,206,123)

*Reported actual expenses were based upon the actuarial studies provided to the Respondent for the reporting periods shown and charged to the Respondent.

The underfunded status of the qualified pension plan was \$1,034K as of December 31, 2021 and overfunded status of the qualified pension plan was \$680k as of December 31, 2020.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	Transportation	74,186	(23,958)	(154,568)	(75,779)
2	Operating Balancing Agreements	5,395,302	(8,957)	1,850,436	(131,959)
25	Total	5,469,488	(32,915)	1,695,868	(207,738)

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	854	14,335,307	104,264,565
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	Unaccounted for		1,606,563	
7	Net increase/(decrease) in line pack		14,376	
25	Total		15,956,246	104,264,565

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
FOOTNOTE DATA			
(a) Concept: QuantityOfNaturalGasDeliveredByUtilityGasUsedForCompressorStationFuel			
Gas Used for Compressor Station Fuel (estimate)		\$	14,335,307
Adjustments for actual gas vs estimated gas			—
Total Gas Used for Compressor Station Fuel reported on page 520, line 28, column C		\$	14,335,307

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Transmission and Compression of Gas by Others (Account 858)					
<p>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.</p> <p>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.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>					
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: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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				
2				
3				
4				
5				
6				
7				
8				
9				
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12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Total			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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.	9,350
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		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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20		
21		
22		
23		
25	TOTAL	9,350

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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					1,514,641		1,514,641
2	Production plant, manufactured gas							
3	Production and Gathering Plant							
4	Products extraction plant							
5	Underground Gas Storage Plant (footnote details)							
6	Other storage plant							
7	Base load LNG terminaling and processing plant							
8	Transmission Plant	59,782,832				1,115,324		60,898,156
9	Distribution plant							
10	General Plant (footnote details)	1,722,888						1,722,888
11	Common plant-gas							
12	Total	61,505,720				2,629,965		64,135,685

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	\$2,907,295	
8	General Plant (footnote details)	\$19,333	
9	Intangible Plant (footnote details)	\$29,946	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2022 in thousands.

	Plant as of 12/31/2022	Rate
Transmission Plant Onshore		
Transmission - Vintage	\$ 1,145,155	1.15 %
Transmission -2002 Expansion	60,256	2.48 %
Transmission - 2003 Expansion	1,157,244	1.80 %
Transmission - 2010 Expansion	54,571	2.25 %
Transmission - Big Horn	3,821	0.52 %
Transmission - High Desert	30,925	1.16 %
Transmission - Apex	307,956	2.34 %
Transmission - Mountain Pass	20,042	2.32 %
Transmission - Desert Peak	3,812	1.8 %
Transmission - Compressor Engines	123,512	9.92 %
Total Transmission Plant Onshore	\$ 2,907,294	

Transmission depreciation rates are based on RP17-248-000

Reconciliation to Form 2 Pages 204-209:

Non-depreciable Plant

Land (Apex, Exp 2002, Exp 2003, and Vintage)

\$ 3,160

Recoverable Line Pack (Apex, Exp 2003, Exp 2010, High Desert, Mountain Pass & Vintage)

11,281

\$ 14,441

Line 92 Col. (g) Total Transmission Plant \$ 2,921,735

(b) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2022 in thousands.

	Plant as of 12/31/2022	Rate
General Plant		
General Plant - Office Furniture & Equipment	\$ 791	6.67 %
General Plant - Computers (PCs & Laptops)	545	33.33 %
General Plant - Other Computer Equipment	3,066	20.00 %
General Plant - Vehicles	1,886	18.00 %
General Plant - Communications	690	10.00 %
General Plant - Other	12,355	4.00 %
Total General Plant	\$ 19,333	

General plant depreciation rates are based on RP04-274.

(c) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2022 in thousands.

	Plant as of 12/31/2022	Rate
Intangible Plant		
Contributions in Aid of Construction		
Vintage	\$ 9,627	1.15 %
2003 Expansion	6,566	1.80 %
2010 Expansion	6,149	2.25 %
High Desert	630	1.16 %
Total Contributions in Aid of Construction	\$ 22,972	
Other Intangible		
Software	\$ 6,099	20.00 %
Leasehold Improvements	875	6.67 %
Total Other Intangible	\$ 6,974	
Total Intangible Plant	\$ 29,946	

CIAC depreciation rates are based on RP17-248-000.

Other intangible depreciation rates are based on RP04-274.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

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

- a. Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.
- b. Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.
- c. Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.
- d. Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Account 425 - Miscellaneous Amortization	
2		
3		
4		
5	TOTAL Account 425 - Miscellaneous Amortization	
6	Account 426.1 - Donations	
7	Donations less than \$250,000	40,491
8	TOTAL Account 426.1 - Donations	40,491
9	Account 426.2 - Life Insurance	
10		
11		
12		
13	TOTAL Account 426.2 - Life Insurance	
14	Account 426.3 - Penalties	
15	Penalties less than \$250,000	
16	TOTAL Account 426.3 - Penalties	
17	Account 426.4 Expenditures for Certain Civic, Political, and Related Activities	
18	Certain Civic, Political, and Related Activities less than \$250,000	40,535
19	Total Account 426.4 - Expenditures for Certain Civic, Political, and Related Activities	40,535
20	Account 426.5 - Other Deductions	
21	Deductions less than \$250,000	469
22	TOTAL Account 426.5 - Other Deductions	469
23	Account 430 - Interest on Debt to Associated Companies	
24		
25		
26		
27	TOTAL Account 430 - Interest on Debt to Associated Companies	
28	Account 431 - Other Interest Expense	
29	Other	
30	TOTAL Account 431 - Other Interest Expense	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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 Order No. 472 2021 FERC Annual Charge	1,018,397		1,018,397	763,798					182.3	763,798	
2	Federal Energy Regulatory Commission Order No. 472 2022 FERC Annual Charge	1,255,331		1,255,331					1,255,331	182.3	313,833	941,498
25	TOTAL	2,273,728		2,273,728	763,798				1,255,331		1,077,631	941,498

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Employee Pensions and Benefits (Account 926)				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (in dollars) (b)		
1	Pensions - defined benefit plans	283,299		
2	Pensions - other	897,093		
3	Post-retirement benefits other than pensions (PBOP)	446,800		
4	Post-employment benefit plans			
5	Other (Specify)			
6	Healthcare and other benefits	2,165,463		
40	Total	3,792,655		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: EmployeePensionsAndBenefits

The following is the disclosure required by RP04-274 for the qualified pension plan:

	2021	2020
Service cost	\$ 435,021	\$ 476,765
Interest cost	343,355	448,539
Expected return on assets	(713,216)	(830,048)
Prior service cost amortization	—	3,946
Net loss/(gain) amortization	-	-
Respondent's actual benefit cost incurred*	65,160	99,202
Less: cost included for the pension plan in RP04-274	1,305,325	1,305,325
Expense more (less) than RP04-274	\$ (1,240,165)	\$ (1,206,123)

*Reported actual expenses were based upon the actuarial studies provided to the Respondent for the reporting periods shown and charged to the Respondent.

The underfunded status of the qualified pension plan was \$1,034K as of December 31, 2021 and overfunded status of the qualified pension plan was \$680k as of December 31, 2020.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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				
32	Transmission	11,695,234	20,404		11,715,638

33	.....Distribution				
34	.....Customer Accounts				
35	.....Customer Service and Informational				
36	.....Sales				
37	.....Administrative and General	5,654,067	1,739,846		7,393,913
38	.....TOTAL Operation (Total of lines 28 thru 37)	17,349,301	1,760,250		19,109,551
39	.....Maintenance				
40	.....Production - Manufactured Gas				
41	.....Production - Natural Gas(Including Exploration and Development)				
42	.....Other Gas Supply				
43	.....Storage, LNG Terminaling and Processing				
44	.....Transmission	115,026			115,026
45	.....Distribution				
46	.....Administrative and General				
47	.....TOTAL Maintenance (Total of lines 40 thru 46)	115,026			115,026
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)				
54	.....Transmission (Total of lines 32 and 44)	11,810,260	20,404		11,830,664
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)	5,654,067	1,739,846		7,393,913
60	.....Total Operation and Maintenance (Total of lines 50 thru 59)	17,464,327	1,760,250		19,224,577
61	.....Other Utility Departments				
62	.....Operation and Maintenance				
63	.....TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	17,464,327	1,760,250		19,224,577
64	.....Utility Plant				
65	.....Construction (By Utility Departments)				
66	.....Electric Plant				
67	.....Gas Plant	759,897	99,599	601,482	1,460,978
68	.....Other				
69	.....TOTAL Construction (Total of lines 66 thru 68)	759,897	99,599	601,482	1,460,978
70	.....Plant Removal (By Utility Departments)				
71	.....Electric Plant				
72	.....Gas Plant	17,393			17,393
73	.....Other				

74	TOTAL Plant Removal (Total of lines 71 thru 73)	17,393			17,393
75.1	Other Accounts	204			204
76	TOTAL Other Accounts	204			204
77	TOTAL SALARIES AND WAGES	18,241,821	1,859,849	601,482	20,703,152

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	ASSOCIATED PIPE LINE CONTRACTORS INC	4,612,772
2	PII NORTH AMERICA LLC	3,757,168
3	FLARE CONSTRUCTION INC	2,901,075
4	QUALITY INTEGRATED SERVICES INC	2,536,324
5	RANGER PLANT CONSTRUCTIONAL CO INC	2,431,789
6	SOLAR TURBINES INCORPORATED	2,039,183
7	PE BEN USA INC	1,803,497
8	COAST TO COAST INSPECTION SERVICES INC	1,274,537
9	FARWEST CORROSION CONTROL COMPANY	1,237,180
10	CONSULTNET	1,035,095
11	SNELSON COMPANIES INC	900,071
12	QUALITY ELECTRICAL CONTRACTORS INC	887,203
13	PUREHM US INC	791,295
14	ATS WELDING INC	714,233
15	SPARTAN COMPANIES	651,761
16	XCEL NDT LLC	537,578
17	PRECISION WEST LLC	495,083
18	WILLOW CREEK COMPANIES LLC	408,709
19	PARAGON PARTNERS LTD	353,826
20	EPCON PARTNERS INC	317,630
21	SOUTHERN NEVADA ENVIRONMENTAL INC	310,089
22	CAMPOS EPC LLC	283,970
23	EN ENGINEERING LLC	264,501
24	Other (\$250,000 or less)	3,652,265
25	TOTAL	34,196,834

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
Transactions with Associated (Affiliated) Companies				
<p>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.</p> <p>2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.</p> <p>3. Total under a description "Total", the total of all of the aforementioned goods and services.</p> <p>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.</p>				
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	Finance and Accounting services	Northern Natural Gas ("NNG")	107, 923	846,132
3	Legal Services	NNG	923	49,985
4	Executive management services	NNG	923	200,189
5	Other - goods and services provided by under \$250,000	NNG	107, 234, 426.1, 850, 923	306,537
6	IT shared services	MidAmerican Energy Company ("MEC")	923	433,694
7	Other - goods and services provided by under \$250,000	MEC	^(b) Various	1,025,227
8	Other - goods and services provided by under \$250,000	Berkshire Hathaway Energy Company ("BHE")	^(b) Various	3,284,713
9	Other - goods and services provided by under \$250,000	PacifiCorp	850, 920, 923	163,823
10	^(b) —			
19	TOTAL			6,310,300
20	Goods or Services Provided for Affiliated Company			
21	^(b) —			
22	Gas transportation services	Nevada Power Company ("NVE")	489.2	48,781,502
23	Other - goods and services provided for under \$250,000	NVE	^(b) Various	188,329
24	Gas transportation services	PacifiCorp	489.2	3,116,790
25	Other - goods and services provided for under \$250,000	NNG	408.1, 850, 920, 921, 926	64,560
26	Other - goods and services provided for under \$250,000	BHE GTS LLC	408.1, 850, 920, 921, 926	104,494
27	Other - goods and services provided for under \$250,000	MEC	408.1, 850, 852, 920, 921, 926	66,744
28	Other - goods and services provided for under \$250,000	Berkshire Hathaway Renewables	408.1, 850, 920, 921, 926	139,781
40	TOTAL			52,462,200

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfTheGoodOrService

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

Allocator	Description
Labor and Assets	An equal weighting of each company's labor and assets expressed as a percentage of the whole ((labor % + assets %) / 2) determines the portion assigned to each company. Labor is 12 months ended through December of the prior year. Assets are total assets at December 31 of the prior year. Eight combinations of this allocator are used for allocating services that benefit different companies within the holding company organization.
Legislative and Regulatory	The Legislative and Regulatory allocator is used to allocate costs incurred by the holding company's Legislative & Regulatory groups. The Legislative & Regulatory groups work on a variety of legislative and regulatory subject matter for select groups of companies within the holding company organization. The Legislative & 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 employees 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.

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Accounts charged or credited for MEC: 242, 408.1, 426.1, 426.4, 426.5, 920, 923, 924 and 925.

(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Accounts charged or credited for BHE: 121, 154, 165, 408.1, 421, 426.1, 426.4, 426.5, 923, 924 and 925.

(d) Concept: DescriptionOfTheGoodOrService

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

Allocator	Description
Labor and Assets	An equal weighting of each company's labor and assets expressed as a percentage of the whole ((labor % + assets %) / 2) determines the portion assigned to each company. Labor is 12 months ended through December of the prior year. Assets are total assets at December 31 of the prior year. Eight combinations of this allocator are used for allocating services that benefit different companies within the holding company organization.
Legislative and Regulatory	The Legislative and Regulatory allocator is used to allocate costs incurred by the holding company's Legislative & Regulatory groups. The Legislative & Regulatory groups work on a variety of legislative and regulatory subject matter for select groups of companies within the holding company organization. The Legislative & 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 employees 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.

(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Accounts charged or credited for NVE: 408.1, 495, 853, 920, 921, 923 and 926.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name 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)	Date of Station Peak (m)
1	Muddy Creek, Lincoln County, Wyoming	Transmission Compressor Stations	6	95,500	144,926,524	29,133,811		823,264	4,092,713	3,642,120	41441	6	12/16/2022
2	Painter, Uinta County, Wyoming	Transmission Compressor Stations	2	11,000	20,674,207	2,742,838		523,590	367,834	468,720	11747	2	08/16/2022
3	Coyote Creek, Uinta County, Wyoming	Transmission Compressor Stations	2	31,000	59,277,997	7,715,673		435,876	1,092,766	635,920	12255	2	12/16/2022
4	Salt Lake City, Salt Lake County, Utah	Transmission Compressor Stations	2	30,000	44,347,801	6,946,773		449,016	880,149	408,880	9033	2	12/15/2022
5	Elberta, Utah County, Utah	Transmission Compressor Stations	2	31,000	51,956,336	9,087,641		214,977	1,231,246	547,360	12866	2	06/23/2022
6	Fillmore, Millard County, Utah	Transmission Compressor Stations	2	30,000	55,021,711	9,688,615		176,067	1,328,358	365,300	13784	2	01/05/2022
7	Milford, Beaver County, Utah	Transmission Compressor Stations	1	30,000	63,451,727	3,967,562		522,197	520,633	1,043,280	3413	1	12/15/2022
8	Veyo, Washington County, Utah	Transmission Compressor Stations	3	45,000	62,640,584	14,735,074		138,935	2,046,663	883,440	21445	3	01/05/2022
9	Dry Lake, Clark County, Nevada	Transmission Compressor Stations	2	31,000	54,980,722	7,598,201		131,294	988,755	819,588	9817	2	09/06/2022
10	Goodsprings, Clark County Nevada	Transmission Compressor Stations	3	45,000	70,141,154	12,648,377		21,669	1,786,190	533,186	19108	3	09/26/2022
11	Daggett, San Bernadino County, California	Transmission Compressor Stations	1	4,000	25,090,536		410,916	19,987		1,439,189	649	1	11/28/2022
25	Total		26	383,500	652,509,299	104,264,565	410,916	3,456,872	14,335,307	10,786,983		26	

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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				
3	February				
4	March				
5	April				
6	May				
7	June				
8	July				
9	August				
10	September				
11	October				
12	November				
13	December				
14	TOTAL (Total of lines 2 thru 13)				
15	Gas Withdrawn from Storage				
16	January				
17	February				
18	March				
19	April				
20	May				
21	June				
22	July				
23	August				
24	September				
25	October				
26	November				
27	December				
28	TOTAL (Total of lines 16 thru 27)				

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	Operated by Respondent: Wyoming	WY			154
2	Operated by Respondent: Utah	UT			741
3	Operated by Respondent: Nevada	NV			276
4	Operated by Respondent: California	CA			247
5	Total operated by Respondent		Fully Owned and Operated by Respondent	True	1,418.00
6	^(a) Operated by Others - Mojave Pipeline Operating Company	CA	Jointly Owned and Operated by Respondent	True	301
7	Subtotal Jointly Owned, and Operated by Respondent				301
8	Subtotal Fully Owned and Operated by Respondent				1,418
25	TOTAL				1,719

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: DesignationIdentificationOfLineOrGroupOfLines
The Respondent's ownership percentage is 75% of these California facilities with the remaining 25% owned by Mojave Pipeline Company.

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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): 2021-06-16				
2	Volumes of Gas Transported				
3	No-Notice Transportation				
4	Other Firm Transportation	1,749	2,739,436	2,741,185	
5	Interruptible Transportation	3,892	27,899	31,791	
6	Other (Specify)				
6.1					
7	TOTAL	5,641	2,767,335	2,772,976	
8	Volumes of gas Withdrawn form Storage under Storage Contract				
9	No-Notice Storage				
10	Other Firm Storage				
11	Interruptible Storage				
12	Other (Specify)				
12.1					
13	TOTAL				
14	Other Operational Activities				
15	Gas Withdrawn from Storage for System Operations				
16	Reduction in Line Pack		344,416	344,416	
17	Other (Specify)				
17.1					
18	TOTAL		344,416	344,416	
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20	Date(s): 2021-06-16				
22	No-Notice Transportation				
23	Other Firm Transportation	468,416	7,743,209	8,211,625	
24	Interruptible Transportation	21,548	113,596	135,144	
25	Other (Specify)				
25.1					
26	TOTAL	489,964	7,856,805	8,346,769	
27	Volumes of gas Withdrawn form Storage under Storage Contract				
28	No-Notice Storage				
29	Other Firm Storage				
30	Interruptible Storage				

31	Other (Specify)			
31.1				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack		284,309	284,309
36	Other (Specify)			
36.1				
37	TOTAL		284,309	284,309

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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					
2					
3					
4					
5					
6					
7					
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10					
11					
12					
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30					

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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Gas Account - Natural Gas

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

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
1	Name of System		Kern River Gas Transmission Mainline and Common Facilities	
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)			
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	818,963,606	216,537,635
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328	312,868	5,030
10	Gas Received as Imbalances (Account 806)	328	(54,539)	2,897
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		14,325,672	3,834,012
14	Gas Received from Shippers as Lost and Unaccounted for		1,933,023	482,763
15	Other Receipts (Specify) (footnote details)			
15.1	Other Receipts (Specify) (footnote details)		14,376	14,376
16	Total Receipts (Total of lines 3 thru 15)		835,495,006	220,876,713
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	818,963,606	216,537,635
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328	420,679	(166,398)
25	Gas Delivered as Imbalances (Account 806)	328	(107,481)	(1,510)
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			

28	Gas Used for Compressor Station Fuel	509	14,335,307	3,800,065
29	Other Deliveries and Gas Used for Other Operations			
29.1	Other Deliveries and Gas Used for Other Operations		278,291	183,937
30	Total Deliveries (Total of lines 18 thru 29)		833,890,402	220,353,729
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,604,604	522,984
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		835,495,006	220,876,713
1	Name of System	Kern River High Desert Lateral		
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)			
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	31,049,791	9,894,997
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328	(115,067)	(130,980)
10	Gas Received as Imbalances (Account 806)	328		
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for		3,144	8,045
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		30,937,868	9,772,062
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	31,049,791	9,894,997
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328	(112,457)	(131,863)
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509		
29	Other Deliveries and Gas Used for Other Operations			
29.1	Other deliveries and Gas used for Other Operations		(1,425)	(1,647)
30	Total Deliveries (Total of lines 18 thru 29)		30,935,909	9,761,487
31	GAS LOSSES AND GAS UNACCOUNTED FOR			

32	Gas Losses and Gas Unaccounted For		1,959	10,575
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		30,937,868	9,772,062

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ Q4
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FOOTNOTE DATA

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission	
Line 5 page 520	818,963,606
Line 10 page 520	(54,539)
Line 5 page 520	31,049,791
Line 10, column J on page 300	849,958,858
The Respondent bills on net scheduled receipt quantities; therefore, it is necessary to include shipper imbalances with gross scheduled quantities to match the billable quantity booked to Account 489.2.	
(b) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers	
Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.	
Page 520 is completed after measurement and scheduling quantities are reconciled and finalized, whereas page 328 is completed before measurement and scheduling quantities are finalized, which resulted in a difference of 37,557 Dth between Page 520 and page 328.	
(c) Concept: QuantityOfNaturalGasReceivedByUtilityGasReceivedAsImbalances	
Gas received as imbalances represents transportation service agreement imbalances which are the difference between scheduled deliveries and net scheduled receipts.	
Page 520 is completed after measurement and scheduling quantities are reconciled and finalized, whereas page 328 is completed before measurement and scheduling quantities are finalized, which resulted in a difference of 37,557 Dth between Page 520 and page 328.	
(d) Concept: QuantityOfNaturalGasReceivedByUtilityOther	
Line pack activity	
(e) Concept: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers	
Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries. This quantity is comprised of the delivery operational balancing agreement imbalance of 150,820 Dth, the Mojave Pipeline Operating Company (MPOC) imbalance of 269,859 Dth for a total of 420,679 Dth. The MPOC imbalance is excluded from page 328.	
Page 520 is completed after measurement and scheduling quantities are reconciled and finalized, whereas page 328 is completed before measurement and scheduling quantities are finalized, which resulted in a difference of 37,557 Dth between Page 520 and page 328.	
(f) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations	
Line pack activity	
(g) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission	
Quantity equals lines 3 and 4 of column J on page 305	
(h) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers	
Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.	
Page 520 is completed after measurement and scheduling quantities are reconciled and finalized, whereas page 328 is completed before measurement and scheduling quantities are finalized, which resulted in a difference of 37,557 Dth between Page 520 and page 328.	
(i) Concept: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers	
Gas received as imbalances represents transportation service agreement imbalances which are the difference between scheduled deliveries and net scheduled receipts.	
Page 520 is completed after measurement and scheduling quantities are reconciled and finalized, whereas page 328 is completed before measurement and scheduling quantities are finalized, which resulted in a difference of 37,557 Dth between Page 520 and page 328.	
(j) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations	
Line pack activity	

24	Gathering													
25	Production/Extraction/Processing													
26	Transmission	24,422	37,852	105,580	167,854	134,809	208,943	582,802	926,554					
27	Distribution													
28	Storage													
29	Other Losses (specify) (footnote details)													
30	Total Gas Lost And Unaccounted For	24,422	37,852	105,580	167,854	134,809	208,943	582,802	926,554					
30.1	NET EXCESS OR (DEFICIENCY)													
31	Other Losses													
32	Gathering													
33	Production/Extraction/Processing													
34	Transmission	541	(8,584)	(2,632)	(10,675)	2,987	(47,384)	(14,529)	(58,926)					
35	Distribution													
36	Storage													
37	Total Net Excess Or (Deficiency)	541	(8,584)	(2,632)	(10,675)	2,987	(47,384)	(14,529)	(58,926)					
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	Other - Line Pack	541			541	2,987			2,987					
51	Total Disposition Of Excess Gas	541			541	2,987			2,987					
52	GAS ACQUIRED TO MEET DEFICIENCY:													
53	System gas													
54	Purchased gas													
55.1	Other - Line Pack		8,584	2,632	11,216		47,384	14,529	61,913					
65	Total Gas Acquired To Meet Deficiency		8,584	2,632	11,216		47,384	14,529	61,913					

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT														
Line No.	Item (a)						Quarter Dth (b)							
66	Forwardhaul Volume in Dths for the Quarter						216,282,844							
67	Backhaul Volume in Dths for the Quarter						10,152,685							
68	TOTAL (Lines 66 and 67)						226,435,529							

24	Gathering													
25	Production/Extraction/Processing													
26	Transmission	32,519	37,717	147,537	217,773	186,659	216,496	846,862	1,250,017					
27	Distribution													
28	Storage													
29	Other Losses (specify) (footnote details)													
30	Total Gas Lost And Unaccounted For	32,519	37,717	147,537	217,773	186,659	216,496	846,862	1,250,017					
30.1	NET EXCESS OR (DEFICIENCY)													
31	Other Losses													
32	Gathering													
33	Production/Extraction/Processing													
34	Transmission	1,060	(10,013)	(12,734)	(21,687)	6,085	(57,475)	(73,093)	(124,483)					
35	Distribution													
36	Storage													
37	Total Net Excess Or (Deficiency)	1,060	(10,013)	(12,734)	(21,687)	6,085	(57,475)	(73,093)	(124,483)					
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	Other - Line Pack	1,060			1,060	6,085			6,085					
51	Total Disposition Of Excess Gas	1,060			1,060	6,085			6,085					
52	GAS ACQUIRED TO MEET DEFICIENCY:													
53	System gas													
54	Purchased gas													
55.1	Other - Line Pack		10,013	12,734	22,747		57,475	73,093	130,568					
65	Total Gas Acquired To Meet Deficiency		10,013	12,734	22,747		57,475	73,093	130,568					

24	Gathering													
25	Production/Extraction/Processing													
26	Transmission	21,538	32,116	94,278	147,932	247,687	369,334	1,084,197	1,701,218					
27	Distribution													
28	Storage													
29	Other Losses (specify) (footnote details)													
30	Total Gas Lost And Unaccounted For	21,538	32,116	94,278	147,932	247,687	369,334	1,084,197	1,701,218					
30.1	NET EXCESS OR (DEFICIENCY)													
31	Other Losses													
32	Gathering													
33	Production/Extraction/Processing													
34	Transmission	2,583	4,276	16,699	23,558	29,705	49,174	192,038	270,917					
35	Distribution													
36	Storage													
37	Total Net Excess Or (Deficiency)	2,583	4,276	16,699	23,558	29,705	49,174	192,038	270,917					
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	Other - Line Pack	2,583	4,276	16,699	23,558	29,705	49,174	192,038	270,917					
51	Total Disposition Of Excess Gas	2,583	4,276	16,699	23,558	29,705	49,174	192,038	270,917					
52	GAS ACQUIRED TO MEET DEFICIENCY:													
53	System gas													
54	Purchased gas													
55.1	Other - Line Pack													
65	Total Gas Acquired To Meet Deficiency													

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2023	Year/Period of Report: End of: 2022/ 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	SystemMap2022.pdf		