

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: 2023/ 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.)

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

- Filers should state in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist
- 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 (USofA) (18 C.F.R. Part 201). Interpret all accounting words and phrases in accordance with the USofA.
- 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: 2023/ 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, Finance
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) 04/18/2024
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, Finance	
13 Signature Brian Wiese	14 Date Signed 04/18/2024	
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: 04/18/2024		Year/Period of Report: End of: 2023/ 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 Company)	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	<u>Capital Stock</u>	250	12-96	
31	<u>Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock</u>	252	12-96	NA
32	<u>Other Paid-In Capital</u>	253	12-96	
33	<u>Discount on Capital Stock</u>	254	12-96	NA
34	<u>Capital Stock Expense</u>	254	12-96	NA
35	<u>Securities Issued Or Assumed And Securities Refunded Or Retired During The Year</u>	255.1	12-96	NA
36	<u>Long-Term Debt</u>	256	12-96	NA
37	<u>Unamortized Debt Expense, Premium And Discount On Long-Term Debt</u>	258	12-96	NA
38	<u>Unamortized Loss And Gain On Reacquired Debt</u>	260	12-96	NA
39	<u>Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes</u>	261	12-96	
40	<u>Taxes Accrued, Prepaid And Charged During Year, Distribution Of Taxes Charged</u>	262	REV 12-07	
41	<u>Miscellaneous Current And Accrued Liabilities</u>	268	12-96	
42	<u>Other Deferred Credits</u>	269	12-96	NA
43	<u>Accumulated Deferred Income Taxes-Other Property (Account 282)</u>	274	REV 12-07	
44	<u>Accumulated Deferred Income Taxes-Other (Account 283)</u>	276	REV 12-07	
45	<u>Other Regulatory Liabilities</u>	278	REV 12-07	
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	<u>Monthly Quantity & Revenue Data</u>	299	NEW 12-08	
47	<u>Gas Operating Revenues</u>	300	REV 12-07	
48	<u>Revenues From Transportation Of Gas Of Others Through Gathering Facilities</u>	302	12-96	NA
49	<u>Revenues From Transportation Of Gas Of Others Through Transmission Facilities</u>	304	12-96	
50	<u>Revenues From Storing Gas Of Others</u>	306	12-96	NA
51	<u>Other Gas Revenues</u>	308	12-96	
52	<u>Discounted Rate Services And Negotiated Rate Services</u>	313	NEW 12-07	
53	<u>Gas Operation And Maintenance Expenses</u>	317	12-96	
54	<u>Exchange And Imbalance Transactions</u>	328	12-96	
55	<u>Gas Used In Utility Operations</u>	331	12-96	
56	<u>Transmission And Compression Of Gas By Others</u>	332	12-96	NA
57	<u>Other Gas Supply Expenses</u>	334	12-96	NA
58	<u>Miscellaneous General Expenses-Gas</u>	335	12-96	
59	<u>Depreciation, Depletion, and Amortization of Gas Plant</u>		12-96	
59	<u>Section A. Summary of Depreciation, Depletion, and Amortization Charges</u>	336	12-96	
59	<u>Section B. Factors Used in Estimating Depreciation Charges</u>	338	12-96	
60	<u>Particulars Concerning Certain Income Deductions And Interest Charges Accounts</u>	340	12-96	
	COMMON SECTION		12-96	
61	<u>Regulatory Commission Expenses</u>	350	12-96	
62	<u>Employee Pensions And Benefits (Account 926)</u>	352	NEW 12-07	
63	<u>Distribution Of Salaries And Wages</u>	354	REVISED	
64	<u>Charges For Outside Professional And Other Consultative Services</u>	357	REVISED	
65	<u>Transactions With Associated (Affiliated) Companies</u>	358	NEW 12-07	
	GAS PLANT STATISTICAL DATA			
66	<u>Compressor Stations</u>	508	REV 12-07	

67	<u>Gas Storage Projects</u>	512	12-96	NA
67	<u>Gas Storage Projects</u>	513	12-96	
68	<u>Transmission Lines</u>	514	12-96	
69	<u>Transmission System Peak Deliveries</u>	518	12-96	
70	<u>Auxiliary Peaking Facilities</u>	519	12-96	NA
71	<u>Gas Account - Natural Gas</u>	520	REV 01-11	
72	<u>Shipper Supplied Gas for the Current Quarter</u>	521	REVISED 02-11	
73	<u>System Maps</u>	522.1	REV. 12-96	
74	<u>Footnote Reference</u>			
75	<u>Footnote Text</u>			
76	<u>Stockholder's Reports (check appropriate box)</u>			
	<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: 04/18/2024	Year/Period of Report: End of: 2023/ 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, Finance 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 2023, 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			

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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%	

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Corporations Controlled by Respondent					
<div>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.</div> <div>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.</div> <div>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</div> <div>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.</div> <div>----- DEFINITIONS ----- <div>1. See the Uniform System of Accounts for a definition of control.</div><div>2. Direct control is that which is exercised without interposition of an intermediary.</div><div>3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.</div><div>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.</div></div>					
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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Security Holders and Voting Powers							
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>							
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:	
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Important Changes During the Year			
Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears. 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected. 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.			
1. None			
2. None			
3. None			
4. None			
5. 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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	3,005,773,095	2,979,332,565	
3	Construction Work in Progress (107)	200-201	106,071,437	39,735,770	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,111,844,532	3,019,068,335	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,625,388,583	1,580,348,864	
6	Net Utility Plant (Total of line 4 less 5)		1,486,455,949	1,438,719,471	
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)		1,486,455,949	1,438,719,471	
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)		20,870,763	16,567,388	
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)		20,870,763	16,567,388	
31	CURRENT AND ACCRUED ASSETS				
32	Cash (131)			9,423,601	
33	Special Deposits (132-134)		211,547	474,162	
34	Working Funds (135)				
35	Temporary Cash Investments (136)	222-223	19,730,407		
36	Notes Receivable (141)				
37	Customer Accounts Receivable (142)		18,115,680	29,450,108	
38	Other Accounts Receivable (143)		3,775	8,633	

39	<u>(Less) Accum. Provision for Uncollectible Accounts - Credit (144)</u>			
40	<u>Notes Receivable from Associated Companies (145)</u>			
41	<u>Accounts Receivable from Associated Companies (146)</u>		4,940,339	4,009,957
42	<u>Fuel Stock (151)</u>			
43	<u>Fuel Stock Expenses Undistributed (152)</u>			
44	<u>Residuals (Elec) and Extracted Products (Gas) (153)</u>			
45	<u>Plant Materials and Operating Supplies (154)</u>		30,710,639	30,445,689
46	<u>Merchandise (155)</u>			
47	<u>Other Materials and Supplies (156)</u>			
48	<u>Nuclear Materials Held for Sale (157)</u>			
49	<u>Allowances (158.1 and 158.2)</u>			
50	<u>(Less) Noncurrent Portion of Allowances</u>			
51	<u>Stores Expense Undistributed (163)</u>			
52	<u>Gas Stored Underground-Current (164.1)</u>	220		
53	<u>Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)</u>	220		
54	<u>Prepayments (165)</u>	230	1,968,471	2,549,431
55	<u>Advances for Gas (166 thru 167)</u>			
56	<u>Interest and Dividends Receivable (171)</u>			
57	<u>Rents Receivable (172)</u>			
58	<u>Accrued Utility Revenues (173)</u>			
59	<u>Miscellaneous Current and Accrued Assets (174)</u>		4,080,980	11,399,433
60	<u>Derivative Instrument Assets (175)</u>			
61	<u>(Less) Long-Term Portion of Derivative Instrument Assets (175)</u>			
62	<u>Derivative Instrument Assets - Hedges (176)</u>		573,678	
63	<u>(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)</u>			
64	<u>TOTAL Current and Accrued Assets (Total of lines 32 thru 63)</u>		80,335,516	87,761,014
65	<u>DEFERRED DEBITS</u>			
66	<u>Unamortized Debt Expense (181)</u>			
67	<u>Extraordinary Property Losses (182.1)</u>	230		
68	<u>Unrecovered Plant and Regulatory Study Costs (182.2)</u>	230		
69	<u>Other Regulatory Assets (182.3)</u>	232	219,889,347	204,753,236
70	<u>Preliminary Survey and Investigation Charges (Electric)(183)</u>			
71	<u>Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)</u>		574,945	721,162
72	<u>Clearing Accounts (184)</u>			
73	<u>Temporary Facilities (185)</u>			
74	<u>Miscellaneous Deferred Debits (186)</u>	233	2,771,358	387
75	<u>Deferred Losses from Disposition of Utility Plant (187)</u>			
76	<u>Research, Development, and Demonstration Expend. (188)</u>			
77	<u>Unamortized Loss on Reacquired Debt (189)</u>			
78	<u>Accumulated Deferred Income Taxes (190)</u>	234-235	109,461,921	112,757,992
79	<u>Unrecovered Purchased Gas Costs (191)</u>			
80	<u>TOTAL Deferred Debits (Total of lines 66 thru 79)</u>		332,697,571	318,232,777

81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,920,359,799	1,861,280,650
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FOOTNOTE DATA

(a) Concept: SpecialDeposits			
Description	As of		As of
	December 31, 2023		December 31, 2022
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage		131,742	133,990
Other Special Deposits - Restricted Cash - Customer Deposits		—	194,676
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Long Term Incentive Plan		79,805	145,496
Total		211,547	474,162
(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.			
	12/31/23	12/31/22	
Deferred income taxes related to:			
Regulatory liabilities	95,868,364	101,406,032	
Net operating losses	530,074	358,886	
Total	96,398,438	101,764,918	

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: 04/18/2024		Year/Period of Report: End of: 2023/ 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	1,238,271,246		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	(124,519,333)		(194,080,802)		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119					
13	(Less) Reacquired Capital Stock (217)	250-251					
14	Accumulated Other Comprehensive Income (219)	117	432,270		(19,294,735)		
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,114,184,184		1,015,895,710		
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)		8,482,769		9,732,595		
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)		11,203,169		10,257,301		
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)		19,685,938		19,989,896		
36	CURRENT AND ACCRUED LIABILITIES						
37	Current Portion of Long-Term Debt						

38	<u>Notes Payable (231)</u>			
39	<u>Accounts Payable (232)</u>		11,214,704	3,809,012
40	<u>Notes Payable to Associated Companies (233)</u>			
41	<u>Accounts Payable to Associated Companies (234)</u>		1,687,526	1,132,397
42	<u>Customer Deposits (235)</u>		4,982,328	5,079,059
43	<u>Taxes Accrued (236)</u>	262-263	9,891,060	9,351,812
44	<u>Interest Accrued (237)</u>			
45	<u>Dividends Declared (238)</u>			
46	<u>Matured Long-Term Debt (239)</u>			
47	<u>Matured Interest (240)</u>			
48	<u>Tax Collections Payable (241)</u>		154,754	191,767
49	<u>Miscellaneous Current and Accrued Liabilities (242)</u>	268	7,921,434	14,129,344
50	<u>Obligations Under Capital Leases-Current (243)</u>		1,249,829	1,153,782
51	<u>Derivative Instrument Liabilities (244)</u>			
52	<u>(Less) Long-Term Portion of Derivative Instrument Liabilities</u>			
53	<u>Derivative Instrument Liabilities - Hedges (245)</u>			25,631,091
54	<u>(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges</u>			
55	<u>TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)</u>		37,101,634	60,478,264
56	<u>DEFERRED CREDITS</u>			
57	<u>Customer Advances for Construction (252)</u>		4,849,619	1,146,686
58	<u>Accumulated Deferred Investment Tax Credits (255)</u>			
59	<u>Deferred Gains from Disposition of Utility Plant (256)</u>			
60	<u>Other Deferred Credits (253)</u>	269		
61	<u>Other Regulatory Liabilities (254)</u>	278	398,337,172	416,509,225
62	<u>Unamortized Gain on Reacquired Debt (257)</u>	260		
63	<u>Accumulated Deferred Income Taxes - Accelerated Amortization (281)</u>			
64	<u>Accumulated Deferred Income Taxes - Other Property (282)</u>		287,172,638	298,704,318
65	<u>Accumulated Deferred Income Taxes - Other (283)</u>		59,028,614	48,556,551
66	<u>TOTAL Deferred Credits (Total of lines 57 thru 65)</u>		749,388,043	764,916,779
67	<u>TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)</u>		1,920,359,799	1,861,280,650

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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, 2023 and 2022.			
(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.			
	12/31/23	12/31/22	
Deferred income taxes related to:			
Regulatory assets	51,381,385	47,675,191	
Prepaid expenses, etc.	485,217	630,254	
Total	51,866,602	48,305,445	

[illegible]

[illegible]

67	Interest on Debt to Associated Companies (430)	340										
68	Other Interest Expense (431)	340										
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)											
70	Net Interest Charges (Total of lines 62 thru 69)											
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		142,561,469	169,004,086								
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)		142,561,469	169,004,086								

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4		
Statement of Accumulated Comprehensive Income and Hedging Activities										
1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.										
Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	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						6,962,932	6,962,932		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income						(3,151,954)	(3,151,954)		
3	Preceding Quarter/Year to Date Changes in Fair Value						(23,105,713)	(23,105,713)		
4	Total (lines 2 and 3)						(26,257,667)	(26,257,667)	169,004,086	142,746,419
5	Balance of Account 219 at End of Preceding Quarter/Year						(19,294,735) ^(g)	(19,294,735)		
6	Balance of Account 219 at Beginning of Current Year						(19,294,735) ^(g)	(19,294,735)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income						(14,331,602)	(14,331,602)		
8	Current Quarter/Year to Date Changes in Fair Value						34,058,607	34,058,607		
9	Total (lines 7 and 8)						19,727,005	19,727,005	142,561,469	162,288,474
10	Balance of Account 219 at End of Current Quarter/Year						^(g) 432,270	432,270		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			
(a) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance The (\$19,294,735) pertains to natural gas commodity swaps.			
(b) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance The (\$19,294,735) pertains to natural gas commodity swaps.			
(c) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance The \$432,270 pertains to natural gas commodity swaps.			

FERC FORM No. 2 (NEW 06-02)

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Statement of Retained Earnings							
<div>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</div> <div>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).</div> <div>3. State the purpose and amount for each reservation or appropriation of retained earnings.</div> <div>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.</div> <div>5. Show dividends for each class and series of capital stock.</div>							
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		(194,080,802)	(242,084,888)			
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)						
4	Adjustments to Retained Earnings Credit (Debit)						
6	Balance Transferred from Income (Account 433 less Account 418.1)		142,561,469	169,004,086			
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 Stook (Account 438) (footnote details)	131	(a)(73,000,000)	(121,000,000)			
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)		(124,519,333)	(194,080,802)			
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)		(124,519,333)	(194,080,802)			
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)						
	Report only on an Annual Basis no Quarterly						
22	Balance-Beginning of Year (Debit or Credit)						
23	Equity in Earnings for Year (Credit) (Account 418.1)						
24	(Less) Dividends Received (Debit)						
25	Other Changes (Explain)						
25.1	Other Changes (Explain)						
26	Balance-End of Year						

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			
(a) Concept: DividendsDeclaredCommonStock			
Dividends			
	January 27, 2023 \$	26,000,000	
	March 10, 2023	17,000,000	
	March 24, 2023	12,000,000	
	September 25, 2023	5,000,000	
	October 25, 2023	13,000,000	
	\$	73,000,000	

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Statement of Cash Flows				
1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 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)	142,561,469	169,004,086	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	64,704,229	64,135,685	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization of (Specify) (footnote details)	(26,539,805)	(28,528,983)	
6	Deferred Income Taxes (Net)	(11,060,446)	(8,987,203)	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	11,392,122	(7,886,999)	
9	Net (Increase) Decrease in Inventory	(264,950)	(11,876,591)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	6,035,897	6,419,225	
12	Net (Increase) Decrease in Other Regulatory Assets	(2,343,675)	(600,289)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	(56,047)	7,318	
14	(Less) Allowance for Other Funds Used During Construction	6,431,730	1,795,918	
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	(3,307,107)	3,430,382	
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	174,689,957	183,320,713	
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(142,487,761)	(78,856,820)	
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	(6,431,730)	(1,795,918)	
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)	(136,056,031)	(77,060,902)	
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	<u>Disposition of Investments in (and Advances to) Associated and Subsidiary Companies</u>		
38	<u>Purchase of Investment Securities (a)</u>	(3,175,538)	(2,027,566)
39	<u>Proceeds from Sales of Investment Securities (a)</u>	1,980,733	1,224,255
40	<u>Loan Made or Purchased</u>		
41	<u>Collections on Loans</u>		
43	<u>Net (Increase) Decrease in Receivables</u>		
44	<u>Net (Increase) Decrease in Inventory</u>		
45	<u>Net (Increase) Decrease in Allowances Held for Speculation</u>		
46	<u>Net Increase (Decrease) in Payables and Accrued Expenses</u>	36,192,657	12,566,032
47	<u>Other Adjustments to Cash Flows from Investment Activities:</u>		
47.1	<u>Other Adjustments to Cash Flows from Investment Activities:</u>		
49	<u>Net Cash Provided by (Used in) Investing Activities (Total of lines 28 thru 47)</u>	(101,058,179)	(65,298,181)
51	<u>Cash Flows from Financing Activities:</u>		
52	<u>Proceeds from Issuance of:</u>		
53	<u>Proceeds from Issuance of Long-Term Debt (b)</u>		
54	<u>Proceeds from Issuance of Preferred Stock</u>		
55	<u>Proceeds from Issuance of Common Stock</u>		
56	<u>Net Increase in Debt (Long Term Advances)</u>		
56.1	<u>Net Increase in Debt (Long Term Advances)</u>		
57	<u>Net Increase in Short-term Debt (c)</u>		
59	<u>Cash Provided by Outside Sources (Total of lines 53 thru 58)</u>		
61	<u>Payments for Retirement</u>		
62	<u>Payments for Retirement of Long-Term Debt (b)</u>		
63	<u>Payments for Retirement of Preferred Stock</u>		
64	<u>Payments for Retirement of Common Stock</u>		
65	<u>Other Retirements</u>		
65.1	<u>Contributions from Partners</u>	9,000,000	
66	<u>Net Decrease in Short-Term Debt (c)</u>		
67	<u>Other Adjustments to Financing Cash Flows</u>		
67.1	<u>Distributions to Partners</u>	(73,000,000)	(121,000,000)
68	<u>Dividends on Preferred Stock</u>		
69	<u>Dividends on Common Stock</u>		
70	<u>Net Cash Provided by (Used in) Financing Activities (Total of lines 59 thru 69)</u>	(64,000,000)	(121,000,000)
73	<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>		
74	<u>(Total of line 18, 49 and 71)</u>	9,631,778	(2,977,468)
76	<u>Cash and Cash Equivalents at Beginning of Period</u>	14,451,947	17,429,415
78	<u>Cash and Cash Equivalents at End of Period</u>	24,083,725	14,451,947

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities			
Description	Current		Prior
Amortization of regulatory assets and liabilities	(26,539,805)		(28,528,983)
Total	(26,539,805)		(28,528,983)
(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities			
Description	Current		Prior
VEBA contributions	(458,383)		(458,383)
Other	(2,848,724)		3,888,765
Total	(3,307,107)		3,430,382
(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesInvestingActivities			
Description	Current		Prior
Net increase(decrease) in payables and accrued expenses	9,997,067		284,671
Salvage Proceeds, net of removal costs	26,195,590		12,281,361
Total	36,192,657		12,566,032

[illegible]



(1) Organization and Operations

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.

(2) Summary of Significant Accounting Policies

Basis of Presentation

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 levelized cost of service and financial statement classifications such as deferred income taxes, income tax expense and accumulated negative salvage.

The Respondent has evaluated subsequent events through April 18, 2024, 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.

Use of Estimates in Preparation of Financial Statements

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.

Accounting for the Effects of Certain Types of Regulation

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

The Respondent's rates for transportation service are primarily derived on the basis of a levelized 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 levelized 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 levelized rates.

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, 2023 and 2022, 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, 2023 and 2022, 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,	
	2023	2022
Cash and cash equivalents	\$ 19,86	\$ 9,55
Restricted cash and cash equivalents in other current assets	—	195
Restricted cash and cash equivalents in other assets	4,222	4,700
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 24,08	\$ 14,45

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, 2023 and 2022, 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, 2023 and 2022, the balance of this reserve was \$57.4 million and \$54.1 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 for the years ended December 31, 2023 and 2022, 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, 2023 and 2022, unbilled revenue was \$ 17.3 million and \$29.5 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

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, 2023 and 2022.

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	2023	2022
Transmission plant - Original and 2002 Expansion ("Rolled-in") system ⁽¹⁾	1.15% to 2.48%	\$ 1,219,462	\$ 1,203,663
Transmission plant - 2003 and 2010 Expansion ("Incremental") system ⁽¹⁾	1.80% to 2.25%	1,224,605	1,221,420
Transmission plant - Apex Expansion system ⁽¹⁾	2.34%	308,862	308,355
Transmission plant - other	0.52% to 2.32%	58,992	54,862
Compressor engines	9.92%	133,069	123,512
Intangible plant ⁽²⁾	1.15% to 20.00%	30,358	29,946
General plant	4.00% to 33.33%	23,067	19,333
Property under Capital Leases	—%	7,359	8,317
Total operating assets		3,005,774	2,969,408
Accumulated depreciation and amortization		(1,625,389)	(1,580,349)
Net operating assets		1,380,385	1,389,059
Construction work-in-progress		106,071	39,736
Utility plant, net		\$ 1,486,456	\$ 1,428,795

(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, 2023 and 2022. 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 as of December 31, 2023 and 2022, respectively, and accumulated amortization of \$42.5 million and \$41.3 million as of December 31, 2023 and 2022, 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, 2023 and 2022, depreciation expense of \$61.9 million and \$61.5 million, respectively, and amortization expense of \$2.8 million and \$2.6 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 \$3.0 million for 2024, \$3.7 million for 2025 and \$6.2 million for 2026, \$6.1 million for 2027 and \$6.3 million for 2028.

(4) Regulatory Matters

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

	Remaining Life	2023	2022
Levelized depreciation on utility plant ⁽¹⁾	26 years	\$ 33,645	\$ 35,462
Deferred income taxes associated with equity AFUDC	26 years	15,808	14,111
Deferred depreciation on incremental capital additions	N/A	166,064	150,503
Other	Various	4,372	4,677
Total		\$ 219,889	\$ 204,753

(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 \$4.4 million and \$4.7 million as of December 31, 2023 and 2022, 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):

	Remaining Life	2023	2022
Levelized depreciation on utility plant ⁽¹⁾	26 years	\$ 230,266	\$ 244,689
Excess deferred income taxes ⁽²⁾	Various	158,661	165,507
Other	Various	9,410	6,313
Total		\$ 398,337	\$ 416,509

(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 \$24.0 million and \$4.9 million as of December 31, 2023 and 2022, 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 \$6.4 million and \$5.8 million as of December 31, 2023 and 2022, 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):

	2023	2022
Current:		
Federal	\$ 42,172	\$ 45,209
State	7,856	7,614
	50,028	52,823
Deferred:		
Federal	(9,708)	(6,551)
State	(1,352)	(2,436)
	(11,060)	(8,987)

Total	\$	38,968	\$	43,836
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:				
	2023		2022	
Federal statutory income tax rate		21.0 %		21.0 %
State income tax, net of federal income tax benefit		3.7		4.2
Effects of ratemaking		(2.4)		(2.2)
State apportionment and rate changes		(0.8)		(1.9)
Other		—		(0.5)
Effective income tax rate		21.5 %		20.6 %
The net deferred income tax liability consists of the following as of December 31 (in thousands):				
	2023		2022	
Deferred income tax assets:				
Regulatory liabilities	\$	98,188	\$	102,953
Federal and state carryforwards		616		427
Leases - ROU liability		2,399		2,691
Contribution in aid of construction		5,277		3,909
Other		2,982		2,778
Total deferred income tax assets		109,462		112,758
Deferred income tax liabilities:				
Utility plant, net		(287,173)		(298,704)
Regulatory assets		(54,142)		(50,618)
Leases - ROU asset		(1,814)		(2,056)
Other		(3,072)		4,117
Total deferred income tax liabilities		(346,201)		(347,261)
Net deferred income tax liability	\$	(236,739)	\$	(234,503)
The following table provides the Respondent's net operating loss carryforwards and expiration dates as of December 31, 2023 (in thousands):				
	Federal		State	
Net operating loss carryforwards	\$	2,177	\$	3,095
Deferred income taxes on net operating loss carryforwards		457		159
Expiration dates		Indefinite		2039 - Indefinite
The Respondent has recognized a deferred tax valuation allowance of \$86 thousand 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 Company's income tax returns through December 31, 2013. The statute of limitations for the Company's income tax returns have expired for certain states through December 31, 2011, and for other states through December 31, 2019, 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.				
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	
	2023	2022	2023	2022
Service cost	\$ 10	\$ 15	\$ 5	\$ 8
Interest cost	32	23	13	8
Expected return on plan assets	(30)	(27)	(14)	(14)
Curtailment	—	(10)	—	—
Settlement	(3)	4	—	—
Net amortization	—	1	—	(2)
Net periodic benefit cost (credit)	\$ 9	\$ 6	\$ 4	\$ —
The Respondent's share of pension cost totaled \$0.5 million and \$0.3 million for the years ended December 31, 2023 and 2022, respectively. The Respondent's share of other postretirement cost totaled \$(0.2) million for each of the years ended December 31, 2023 and 2022.				
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	
	2023	2022	2023	2022
Plan assets at fair value, beginning of year	\$ 490	\$ 704	\$ 240	\$ 308
Employer contributions	7	7	3	3
Participant contributions	—	—	1	1
Actual return on plan assets	64	(130)	51	(58)
Settlement	—	(57)	—	—
Benefits paid	(45)	(34)	(17)	(14)
Plan assets at fair value, end of year	\$ 516	\$ 490	\$ 278	\$ 240
The Respondent's total contributions to the pension plan and the other postretirement plan totaled \$1.0 million and \$0.7 million for the years ended December 31, 2023 and 2022, respectively. As of December 31, 2023 and 2022, the fair value of plan assets attributable to the Respondent in the pension plan was \$8.7 million and \$8.8 million, respectively, and the other postretirement plan was \$14.7 million and \$11.8 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	
	2023	2022	2023	2022
Benefit obligation, beginning of year	\$ 586	\$ 781	\$ 243	\$ 285
Service cost	10	15	5	8

Interest cost	32	23	13	8
Participant contributions	—	—	1	1
Actuarial (gain) loss	15	(129)	(4)	(64)
Amendment	—	(3)	—	19
Curtailement	—	(10)	—	—
Settlement	—	(57)	—	—
Acquisition	—	—	—	—
Benefits paid	(45)	(34)	(17)	(14)
Benefit obligation, end of year	\$ 598	\$ 586	\$ 241	\$ 243
Accumulated benefit obligation, end of year	\$ 564	\$ 551		

MEC paid benefits from the plans to the Respondent's participants totaling \$2.0 million and \$0.6 million for the years ended December 31, 2023 and 2022, respectively. As of December 31, 2023 and 2022, the benefit obligation attributable to the Respondent for the pension plan was \$11.9 million and \$12.5 million, respectively, and for the other postretirement plan was \$5.4 million and \$5.6 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	
	2023	2022	2023	2022
Plan assets at fair value, end of year	\$ 516	\$ 490	\$ 278	\$ 240
Less - benefit obligation, end of year	598	586	241	243
Funded Status	\$ (82)	\$ (96)	\$ 37	\$ (3)
Amounts recognized on the Balance Sheets:				
Other assets	\$ 3	\$ —	\$ 37	\$ —
Other current liabilities	(8)	(8)	—	—
Other liabilities	(77)	(88)	—	(3)
Amounts recognized	\$ (82)	\$ (96)	\$ 37	\$ (3)

As of December 31, 2023 and 2022, the Respondent recorded in other long-term liabilities its portion of the under funded status of the pension plan of \$3.2 million and \$3.7 million, respectively and in other special funds its portion of the over funded status of the other postretirement plan of \$9.4 million and \$6.3 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	
	2023	2022	2023	2022
Net loss (gain)	\$ (19)	\$ (4)	\$ (30)	\$ 11
Prior service cost (credit)	(3)	(3)	18	19
Total	\$ (22)	\$ (7)	\$ (12)	\$ 30

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, 2023 and 2022 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
Pension				
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)
Net loss (gain) arising during the year	2	(22)	2	(18)
Net prior service cost (credit) arising during the year	—	—	—	—
Settlement	—	3	—	3
Net amortization	—	—	—	—
Total	2	(19)	2	(15)
Balance, December 31, 2023	\$ 16	\$ (20)	\$ (18)	\$ (22)

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
Other postretirement				
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
Net loss (gain) arising during the year	(33)	3	(11)	(41)
Net prior service cost (credit) arising during the year	—	—	—	—
Net amortization	—	1	(2)	(1)
Total	(33)	4	(13)	(42)
Balance, December 31, 2023	\$ —	\$ 4	\$ (16)	\$ (12)

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	
	2023	2022	2023	2022
Benefit obligations as of December 31,				
Discount rate	5.45%	5.70%	5.45%	5.60%
Rate of compensation increase	3.00%	3.00%	N/A	N/A

interest crediting rates for cash balance plan				
2023	3.50%	3.74%	N/A	N/A
2024	3.50%	3.74%	N/A	N/A
2025	3.50%	3.74%	N/A	N/A
2026 and beyond	3.50%	3.74%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	5.70%	3.05%	5.60%	2.95%
Expected return on plan assets ⁽¹⁾	6.35%	4.30%	6.80%	5.30%
Rate of compensation increase	3.00%	2.75%	N/A	N/A
Interest crediting rates for cash balance plan	3.50%	3.74%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 5.52% for 2023 and 4.21% for 2022.

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.

	2023	2022
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	6.20 %	6.50 %
Rate that the cost trend rate gradually declines to	5.00 %	5.00 %
Year that the rate reaches the rate it is assumed to remain at	2028	2028

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$8 million and \$2 million, respectively, during 2023. 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 \$0.4 million and \$(0.4) million, respectively, during 2024.

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 2024 through 2028 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2024	\$ 54	\$ 22
2025	54	23
2026	53	23
2027	52	24
2028	49	23
2029-2033	226	107

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, 2023:

	Pension	Other Postretirement
	%	%
Debt securities ⁽¹⁾	40-60	25-35
Equity securities ⁽¹⁾	30-60	65-75
Other	0-15	0-5

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

Fair Value Measurements

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

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

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

	Input Levels for the Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
As of December 31, 2023				
Cash equivalents	\$ —	\$ 11	\$ —	\$ 11
Debt securities:				
U.S. government obligations	25	—	—	25
Corporate obligations	—	110	—	110
Municipal obligations	—	6	—	6
Agency, asset and mortgage-backed obligations	—	14	—	14
Equity securities:				
U.S. companies	65	—	—	65
International companies	1	—	—	1
Total assets in the fair value hierarchy	\$ 91	\$ 141	\$ —	232
Investment funds measured at net asset value				284
Total assets measured at fair value				\$ 516
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
Equity securities:				
U.S. companies	71	—	—	71
International companies	1	—	—	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

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 68% and 32%, respectively, for 2023 and 55% and 45%, respectively, for 2022. Additionally, these funds are invested in U.S. and international securities of approximately 93% and 7%, respectively, for 2023 and 97% and 3%, respectively, for 2022. The following table presents the fair value of plan assets for MEC and its participating affiliates, by major category, for the defined benefit other postretirement plans (in millions):

	Input Levels for the Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
As of December 31, 2023				
Cash equivalents	\$ 9	\$ —	\$ —	\$ 9
Debt securities:				
U.S. government obligations	2	—	—	2
Corporate obligations	—	5	—	5
Municipal obligations	—	26	—	26
Agency, asset and mortgage-backed obligations	—	6	—	6
Equity securities:				
Investment funds ⁽¹⁾	230	—	—	230
Total	\$ 241	\$ 37	\$ —	\$ 278
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	0	0	201
Total	\$ 213	\$ 27	\$ —	\$ 240

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 83% and 17%, respectively, for 2023 and 2022. Additionally, these funds are invested in U.S. and international securities of approximately 83% and 17%, respectively, for 2023 and 2022.

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 for each of the years ended December 31, 2023 and 2022.

(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	
	2023	2022	2023	2022
Nevada Power Company	19%	16%	20%	9%
Southern California Gas Company	12%	10%	13%	9%
Citadel	7%	7%	4%	11%
Hartree	9%	7%	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, 2023 and 2022, the Respondent has reflected escrow funds of \$- million and \$0.2 million, respectively, in special deposits and \$4.2 million and \$4.7 million, respectively, in other special funds. The Respondent also had offsetting cash security deposit and escrow fund obligations of \$4.2 million and \$4.9 million as of December 31, 2023 and 2022, respectively, in customer deposits on the Balance Sheets. Letters of credit, not reflected on the Balance Sheets, were \$105.8 million and \$103.7 million as of December 31, 2023 and 2022, 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, 2023 were \$1.7 million for the year 2024 and 2025, \$1.8 million for the year 2026 and 2027, \$1.9 million for the year 2028 and \$2.4 million for the years thereafter. The Respondent also has non-cancelable easements with minimum payment commitments as of December 31, 2023 of \$0.8 million for the years 2024 through 2027, \$0.9 million for the year 2028, and \$10.6 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,	
	2023	2022
Customer Revenue	\$ 264,659	\$ 308,399
Other Revenue (1)	19,020	4,187
Total	\$ 283,679	\$ 312,586

(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, 2023 (in thousands):

Less than 12 months	\$ 214,907
More than 12 months	1,246,801
Total	\$ 1,461,708

(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 \$10.6 million and \$3.3 million for the years ended December 31, 2023 and 2022, respectively. Income tax transactions with BHE resulted in net payments of \$48.7 million and \$48.8 million for the years ended December 31, 2023 and 2022, 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 \$1.7 million and \$1.5 million for the years ended December 31, 2023 and 2022, 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 \$2.1 million and \$1.4 million for the years ended December 31, 2023 and 2022, respectively, for these services.

As of December 31, 2023 and 2022, the Respondent had accounts payable to affiliates of \$1.7 million and \$1.1 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, 2023 and 2022, 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, 2023 and 2022. PacifiCorp provided electricity and other services to the Respondent of \$0.8 million and \$0.7 million for the years ended December 31, 2023 and 2022, 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 \$0.3 million and \$0.2 million for the years ended December 31, 2023 and 2022, respectively. As of December 31, 2023 and 2022, 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 \$50.2 million and \$48.8 million for the years ended December 31, 2023 and 2022, respectively. Nevada Power provided electricity and other services to the Respondent of \$0.2 million for each of the years ended December 31, 2023 and 2022. As of December 31, 2023 and 2022, the Respondent had net accounts receivable from Nevada Power for intercompany transactions totaling \$4.3 million and \$3.1 million, respectively, which is reflected in accounts receivable from associated companies on the Balance Sheets.

For the years ended December 31, 2023 and 2022, the Respondent distributed dividends on common stock of \$73.0 million and \$121.0 million, respectively. The Respondent received contributions from parent of \$9.0 million as of December 31, 2023.
(12) Subsequent Event

Subsequent to December 31, 2023, the Respondent distributed dividends on common stock of \$20 million and received contributions from parent of \$10 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: 04/18/2024		Year/Period of Report: End of: 2023/ 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)	2,886,205,623		2,886,205,623				
4	Property Under Capital Leases	7,358,824		7,358,824				
5	Plant Purchased or Sold							
6	Completed Construction not Classified	112,208,648		112,208,648				
7	Experimental Plant Unclassified							
8	TOTAL Utility Plant (Total of lines 3 thru 7)	3,005,773,095		3,005,773,095				
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	106,071,437		106,071,437				
12	Acquisition Adjustments							
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,111,844,532		3,111,844,532				
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,625,388,583		1,625,388,583				
15	Net Utility Plant (Total of lines 13 and 14)	1,486,455,949		1,486,455,949				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,570,172,915		1,570,172,915				
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	55,215,668		55,215,668				
22	TOTAL In Service (Total of lines 18 thru 21)	1,625,388,583		1,625,388,583				
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)	1,625,388,583		1,625,388,583				

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Gas Plant in Service (Accounts 101, 102, 103, and 106)							
<div>1. Report below the original cost of gas plant in service according to the prescribed accounts.</div> <div>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</div> <div>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</div> <div>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</div> <div>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Include in a footnote, the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</div> <div>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.</div> <div>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</div> <div>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.</div>							
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	29,946,164	412,353				30,358,517
5	Total Intangible Plant (Total of lines 2 thru 4)	29,946,164	412,353				30,358,517
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 Rlghts-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	<u>342 Extraction and Refining Equipment</u>						
32	<u>343 Pipe Lines</u>						
33	<u>344 Extracted Products Storage Equipment</u>						
34	<u>345 Compressor Equipment</u>						
35	<u>346 Gas Measuring and Regulating Equipment</u>						
36	<u>347 Other equipment</u>						
37	<u>348 Asset Retirement Costs for Products Extraction Plant</u>						
38	<u>Total Products Extraction Plant (Total of lines 29 thru 37)</u>						
39	<u>Total Natural Gas Production Plant (Total of lines 27 and 38)</u>						
40	<u>Manufactured Gas Production Plant (Submit supplementary information in a footnote)</u>						
41	<u>Total Production Plant (Total of lines 39 and 40)</u>						
42	<u>NATURAL GAS STORAGE AND PROCESSING PLANT</u>						
43	<u>Underground storage plant</u>						
44	<u>350.1 Land</u>						
45	<u>350.2 Rights-of-Way</u>						
46	<u>351 Structures and Improvements</u>						
47	<u>352 Wells</u>						
48	<u>352.1 Storage Leaseholds and Rights</u>						
49	<u>352.2 Reservoirs</u>						
50	<u>352.3 Non-recoverable Natural Gas</u>						
51	<u>353 Lines</u>						
52	<u>354 Compressor Station Equipment</u>						
53	<u>355 Measuring and Regulating Equipment</u>						
54	<u>356 Purification Equipment</u>						
55	<u>357 Other Equipment</u>						
56	<u>358 Asset Retirement Costs for Underground Storage Plant</u>						
57	<u>Total Underground Storage Plant (Total of lines 44 thru 56)</u>						
58	<u>Other Storage Plant</u>						
59	<u>360 Land and Land Rights</u>						
60	<u>361 Structures and Improvements</u>						
61	<u>362 Gas Holders</u>						
62	<u>363 Purification Equipment</u>						
63	<u>363.1 Liquefaction Equipment</u>						
64	<u>363.2 Vaporizing Equipment</u>						
65	<u>363.3 Compressor Equipment</u>						
66	<u>363.4 Measuring and Regulating Equipment</u>						
67	<u>363.5 Other Equipment</u>						
68	<u>363.6 Asset Retirement Costs for Other Storage Plant</u>						
69	<u>Total Other Storage Plant (Total of lines 58 thru 68)</u>						
70	<u>Base Load Liquefied Natural Gas Terminaling and Processing Plant</u>						
71	<u>364.1 Land and Land Rights</u>						
72	<u>364.2 Structures and Improvements</u>						

73	<u>364.3 LNG Processing Terminal Equipment</u>						
74	<u>364.4 LNG Transportation Equipment</u>						
75	<u>364.5 Measuring and Regulating Equipment</u>						
76	<u>364.6 Compressor Station Equipment</u>						
77	<u>364.7 Communications Equipment</u>						
78	<u>364.8 Other Equipment</u>						
79	<u>364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas</u>						
80	<u>Total Base Load Liquified Natural Gas , Terminating and Processing Plant (Total of lines 71 thru 79)</u>						
81	<u>Total Nat'l Gas Storage and Processing Plant (Total of lines 57, 69, and 80)</u>						
82	<u>TRANSMISSION PLANT</u>						
83	<u>365.1 Land and Land Rights</u>	3,159,837					3,159,837
84	<u>365.2 Rights-of-Way</u>	74,730,028					74,730,028
85	<u>366 Structures and Improvements</u>	73,723,803	797,731				74,521,534
86	<u>367 Mains</u>	2,113,241,999	13,596,060				2,126,838,059
87	<u>368 Compressor Station Equipment</u>	582,306,276	51,643,403	44,789,380			589,160,299
88	<u>369 Measuring and Regulating Station Equipment</u>	62,086,101	1,522,072				63,608,173
89	<u>370 Communication Equipment</u>	12,451,729	482,730				12,934,459
90	<u>371 Other Equipment</u>	36,239					36,239
91	<u>372 Asset Retirement Costs for Transmission Plant</u>						
92	<u>Total Transmission Plant (Total of line 81 thru 91)</u>	2,921,736,012	68,041,996	44,789,380			2,944,988,628
93	<u>DISTRIBUTION PLANT</u>						
94	<u>374 Land and Land Rights</u>						
95	<u>375 Structures and Improvements</u>						
96	<u>376 Mains</u>						
97	<u>377 Compressor Station Equipment</u>						
98	<u>378 Measuring and Regulating Station Equipment-General</u>						
99	<u>379 Measuring and Regulating Station Equipment-City Gate</u>						
100	<u>380 Services</u>						
101	<u>381 Meters</u>						
102	<u>382 Meter Installations</u>						
103	<u>383 House Regulators</u>						
104	<u>384 House Regulator Installations</u>						
105	<u>385 Industrial Measuring and Regulating Station Equipment</u>						
106	<u>386 Other Property on Customers' Premises</u>						
107	<u>387 Other Equipment</u>						
108	<u>388 Asset Retirement Costs for Distribution Plant</u>						
109	<u>Total Distribution Plant (Total of lines 94 thru 108)</u>						
110	<u>GENERAL PLANT</u>						
111	<u>389 Land and Land Rights</u>						
112	<u>390 Structures and Improvements</u>						
113	<u>391 Office Furniture and Equipment</u>	4,402,464	855,038				5,257,502

114	<u>392 Transportation Equipment</u>	1,885,764	2,438,017				4,323,781
115	<u>393 Stores Equipment</u>						
116	<u>394 Tools, Shop, and Garage Equipment</u>	10,649,420	312,044				10,961,464
117	<u>395 Laboratory Equipment</u>	501,050					501,050
118	<u>396 Power Operated Equipment</u>	1,133,407	(66,586)				1,066,821
119	<u>397 Communication Equipment</u>	690,217	195,386				885,603
120	<u>398 Miscellaneous Equipment</u>	70,905					70,905
121	<u>Subtotal (Total of lines 111 thru 120)</u>	19,333,227	3,733,899				23,067,126
122	<u>399 Other Tangible Property</u>						
123	<u>399.1 Asset Retirement Costs for General Plant</u>						
124	<u>Total General Plant (Total of lines 121, 122, and 123)</u>	19,333,227	3,733,899				23,067,126
125	<u>Total (Accounts 101 and 106)</u>	2,971,015,403	72,188,248	44,789,380			2,998,414,271
126	<u>Gas Plant Purchased (See Instruction 8)</u>						
127	<u>(Less) Gas Plant Sold (See Instruction 8)</u>						
128	<u>Experimental gas plant unclassified</u>						
129	<u>Total Gas Plant In Service (Total of lines 125 thru 128)</u>	2,971,015,403	72,188,248	44,789,380			2,998,414,271

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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	Beginning Balance	Additions	Account 106, Completed Construction Not Classified - Gas	Transfers	Ending Balance
Line Number	(A)	(B)	(C)	Classified	(E)	(F)
	Form 2 Column for Pages 204 - 209	(b)	(c)	(d)	(f)	(g)
1						
4	303 Miscellaneous Intangible Plant	720,032	1,237,533	—	—	1,957,565
5	Total Intangible Plant	720,032	1,237,533	—	—	1,957,565
82						
84	365.2 Rights-of-Way	1,521,704	—	—		1,521,704
85	366 Structures and Improvements	8,583,204	797,732	—		9,380,936
86	367 Mains	46,361,261	13,587,250	—		59,948,511
87	368 Compressor Station Equip.	18,531,617	9,233,793	—		27,765,410
88	369 Measure/Reg Station Equip.	7,421,549	1,522,073	—	—	8,943,622
89	370 Communication Equip.	1,722,470	482,730	—		2,205,200
90	371 Other Equipment	—	—	—		—
92	Total Transmission Plant	84,141,805	25,623,578	—	—	109,765,383
110						
113	391 Office Furniture and Equip.	75,564	9,937	—	—	85,501
114	392 Transportation Equip.	—	—	—	—	—
116	394 Tools, Shop and Garage Equip.	258,659	1,006	—	—	259,665
118	396 Power operated equipment	—	—	—	—	—
119	397 Communication Equip	13,392	127,142	—	—	140,534
124	Total General Plant	347,615	138,085	—	—	485,700
129	Total Gas Plant In Service	85,209,452	26,999,196	—	—	112,208,648

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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)		
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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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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)	
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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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	EN20 Delta Lateral 24 S	64,317,407	1,382,677	
2	Maximo - Phase 2	5,368,274	6,518,506	
3	TS23 DRY LAKE CS T WALLI and PERIME	1,576,711	4,726,585	
4	TS23 GOODSPRINGS CS T WALL and PERI	1,572,446	3,206,226	
5	TS23 MUDDY CREEK COMPRESSOR STATION	4,420,259	0	
6	EN22-24 Delta Lateral Intermountain	4,414,751	0	
7	TS23 COYOTE CREEK COMPRESSOR STATIO	4,272,647	0	
8	TS23 DAGGETT COMPRESSOR STATION T	1,147,933	2,894,128	
9	TS23 SALT LAKE COMPRESSOR STATION	2,902,428	0	
10	TS23 Elberta Compressor Station T w	2,050,939	784,347	
11	TS23 PAINTER COMPRESSOR STATION T	2,721,004	0	
12	EN23 CENTENNIAL LATERAL LINE LOWERI	241,881	2,115,222	
13	Oracle Back Office - Financial Mgmt	911,502	457,207	
14	TS24 PAINTER 1 EXCHANGE	18,180	1,323,116	
15	PowerPlan Upgrades	1,117,805	188,669	
16	TS24 VEYO UNIT 1 CONTROLS UPGRADE	124,530	1,163,583	
17	EN24 Riverton Lateral Strength Test	37,215	1,243,194	
18	Various Projects under \$1,000,000	8,855,525	4,869,191	
45	TOTAL	106,071,437	30,872,651	

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Non-Traditional Rate Treatment Afforded New Projects											
<div>1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.</div> <div>2. In column b, list the CP Docket Number where the Commission authorized the facility.</div> <div>3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)</div> <div>4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.</div> <div>5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.</div> <div>6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.</div> <div>7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).</div> <div>8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.</div> <div>9. In column i, report the amount of depreciation expense accrued on the facility during the year.</div> <div>10. In column j, list any other expenses(including taxes) allocated to the facility.</div> <div>11. In column k, report the incremental revenues associated with the facility.</div> <div>12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.</div> <div>13. Provide the total amounts for each column.</div>											
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	CP01-422	Incremental	1,298,494,092	635,308,103	92,130,428	29,961,007	211,779	30,380,927	(16,053,092)	111,575,371
2	High Desert	CP01-405	Incremental	30,441,560	20,213,553	(269,627)	532,928		337,698	1,644,371	3,721,408
3	Apex Expansion	CP10-14	Incremental	324,402,348	111,466,849	45,083,725	7,509,539	45,260	9,665,458	10,219,222	62,279,182
4	Original System and 2002 Expansion	CP89-2047 & 204	Incremental	1,181,084,787	772,658,412	94,975,799	24,424,046	183,783	19,033,679	(6,897,561)	105,642,823
5	Big Horn	CP01-31	Incremental	3,723,752	3,364,596	42,895	5,664		19,832	(17,244)	53,613
37	Gas Plant In Service			2,838,146,539	1,543,011,513	231,963,220	62,433,184	440,822	59,437,594	(11,104,304)	283,272,397

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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
Account 101 plant in service reported of \$1,298,494,092 for Respondent's 2003 and 2010 Expansions includes tangible plant in the amount of \$ 1,262,707,422 and intangible plant in the amount of \$35,786,670 for total reported Account 101 Plant in service of \$1,298,494,092. In addition to Account 101 Plant in service, Respondent had \$14,094,290 recorded to Account 106 Completed construction not classified for total plant in service of \$1,312,588,382.
(d) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$30,441,560 for Respondent's High Desert Expansion includes tangible plant in the amount of \$27,957,046 and intangible plant in the amount of \$2,484,514 for total reported Account 101 Plant in service of \$30,441,560. In addition to Account 101 Plant in service, Respondent had \$ 1,277,718 Account 106 Completed construction not classified for total plant in service of \$31,648,286.
(e) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$324,402,348 for Respondent's Apex Expansion includes tangible plant in the amount of \$314,335,366 and intangible plant in the amount of \$10,066,982. In addition to Account 101 Plant in service, Respondent had \$ 7,674,710 recorded to Account 106 Completed construction not classified for total plant in service of \$332,077,058.
(f) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$1,181,084,787 for Respondent's Original System and 2002 Expansion includes tangible plant in the amount of \$1,133,314,660 and intangible plant in the amount of \$47,770,127. In addition to Account 101 , Respondent had \$82,638,616 recorded to Account 106 Completed construction not classified for total plant in service of \$1,263,723,403.
(g) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$3,723,752 for Respondent's Big Horn Expansion includes tangible plant in the amount of \$3,651,802 and intangible plant in the amount of \$71,950. In addition to Account 101 Plant in service, Respondent had \$273,152 recorded to Account 106 Completed construction not classified for total plant in service of \$3,996,905.
(h) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$ 635,308,103 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,267,197,960 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,253,103,670 and \$14,094,290 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$17,122,184 on total intangible plant of \$35,786,670 recorded to Account 101. Total accumulated depreciation and amortization is \$652,430,287 for Respondent's 2003 and 2010 Expansions.
(i) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$20,213,553 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$29,163,772, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$27,886,054 and \$1,277,718 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$479,912 on total intangible plant of \$2,484,514 recorded to Account 101. Total accumulated depreciation and amortization is \$20,693,465 for Respondent's High Desert Expansion.
(j) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Reported Accumulated depreciation of \$111,466,849 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$321,611,535 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$313,936,825 and \$7,674,710 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$3,037,701 on total intangible plant of \$10,066,982 recorded to Account 101. Total accumulated depreciation and amortization is \$114,504,550 for Respondent's Apex Expansion.
(k) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$772,658,412 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,210,028,669 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,128,950,090 and \$81,078,579 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$30,543,467 on total intangible plant of \$49,330,163 recorded to Account 101. Total accumulated depreciation and amortization is \$803,201,879 for Respondent's Original System and 2002 Expansion.
(l) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Reported Accumulated depreciation of \$3,364,596 on Respondent's Big Horn Expansion reflects depreciation accrued on total depreciable plant in service of \$3,924,955 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$3,651,803 and \$273,152 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of 70,393 on total intangible plant of \$71,950 recorded to Account 101. Total accumulated depreciation and amortization is \$3,434,989 for Respondent's Big Horn Expansion.
(m) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$30,380,927 on Respondent's 2003 and 2010 Expansions reflects depreciation accrued on depreciable plant in service of \$1,267,197,960 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$1,253,103,670 and \$14,094,290 respectively. In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$703,629 on intangible plant in service of \$35,786,670. Total depreciation and amortization expense for Respondent's 2003 and 2010 Expansions is \$31,084,556.
(n) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$337,698 on Respondent's High Desert Expansion reflects accrued depreciation on tangible depreciable plant in service of \$29,163,772 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$27,886,054 and \$1,277,718 respectively . 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 Expansion is \$366,518.
(o) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$9,665,458 on Respondent's Apex Expansion reflects accrued depreciation on total depreciable plant in service of \$321,611,535 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$313,936,825 and \$7,674,710 respectively . In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$247,648 on intangible plant in service of \$10,066,982. Total depreciation and amortization expense for Respondent's Apex Expansion is \$9,913,106.
(p) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$19,033,679 on Respondent's Original System and 2002 Expansion reflects accrued depreciation on total depreciable plant in service of \$1,210,028,669 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$1,128,950,090 and \$81,078,579 respectively . In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$613,819 on intangible plant in service of \$49,330,163. Total depreciation and amortization expense for Respondent's Original System and 2002 Expansion is \$19,647,498.
(q) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Depreciation expense reported of \$19,832 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$3,924,955 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,651,803 and \$ 273,152 respectively . 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 Expansion is \$20,206.

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4	
General Description of Construction Overhead Procedure						
1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned. 2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.						
(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. (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. (c) The overhead costs are allocated to individual projects based on direct charges to each capital construction project excluding overhead and AFUDC. (d) Respondent applies one rate to construction projects eligible for overheads. (e) Software development and general plant purchase projects are excluded from receiving construction overheads. 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. (f) Overhead is directly assigned to each work order based on current month charges excluding overheads and AFUDC.						
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES 1. For line (5), column (e) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years. 2. Identify in column (c), the specific entity used as the source for the capital structure figures. 3. Indicate in column (f), if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.						
1. Components of Formula (Derived from actual book balances and actual cost rates):						
Line No.	Title (a)	Amount (b)	Entity Name (c)	Capitalization Ration (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
	(1) Average Short-Term Debt	s				
	(2) Short-Term Interest				s	
	(3) Long-Term Debt	D			d	
	(4) Preferred Stock	P			p	
	(5) Common Equity	C1,113,751,914		100%	c11.55%	
	(6) Total Capitaization	1,113,751,914				
	(7) Average Construction Work in Progress Balance	w69,014,766				
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$ -						
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$ -				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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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.

FERC FORM No. 2 (REV 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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)							
<div>1. Explain in a footnote any important adjustments during year.</div> <div>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.</div> <div>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.</div> <div>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</div> <div>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.</div>							
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	1,527,078,837	1,527,078,837				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	61,933,408	61,933,408				
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)	61,933,408	61,933,408				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	(45,034,920)	(45,034,920)				
13	Cost of Removal	(1,121,140)	(1,121,140)				
14	Salvage (Credit)	27,316,730	27,316,730				
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(18,839,330)	(18,839,330)				
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)	1,570,172,915	1,570,172,915				
	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 Terminaling and Processing Plant						
27	Transmission	1,561,279,433	1,561,279,433				
28	Distribution						
29	General	8,893,482	8,893,482				
30	TOTAL (Total of lines 21 thru 29)	1,570,172,915	1,570,172,915				

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: 04/18/2024		Year/Period of Report: End of: 2023/ 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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4				
Investments (Account 123, 124, and 136)												
<div>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments. List Account number in column (a).</div> <div>2. Provide a subheading for each account and list thereunder the information called for: (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes. (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account. 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.</div> <div>3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.</div> <div>4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.</div> <div>5. Report in column (k) interest and dividend revenues from investments including such revenues from securities disposed of during the year.</div> <div>6. 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).</div>												
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					233,216,391	213,485,984			19,730,407	768,935	
3	Short-term Other Equity Investments											
4	Total Temporary Cash Investments					233,216,391	213,485,984			19,730,407	768,935	
4	Total Investments					233,216,391	213,485,984			19,730,407	768,935	

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Investments in Subsidiary Companies (Account 123.1)								
<div>1. Report below investments in Account 123.1, Investments in Subsidiary Companies.</div> <div>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.</div> <div>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.</div> <div>4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.</div> <div>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.</div> <div>6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</div> <div>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).</div> <div>8. Report on Line 40, column (a) the total cost of Account 123.1.</div>								
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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	1,280,716		
2	Prepaid Rents			
3	Prepaid Taxes	0		
4	Prepaid Interest			
5	Miscellaneous Prepayments	687,755		
6	TOTAL	1,968,471		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			
(a) Concept: MiscellaneousPrepayments			
Miscellaneous prepayments include:			
Software licenses & maintenance contracts	\$	584,351	
Industry publication		83,404	
Customer meeting prepayment		20,000	
Total	\$	687,755	

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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: 04/18/2024		Year/Period of Report: End of: 2023/ 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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4				
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	35,462,372	6,810,665	407.3/ 4	8,627,784		33,645,253
2	Income taxes related to equity AFUDC	Based on levelized depreciation rates in effect.	RP04-274	14,110,634	2,104,156	407.3	406,669		15,808,121
3	Deferred FERC annual charge	Over 12 months ending September	18 CFR SEC 154.402	941,498	1,224,789	928	1,247,696		918,591
4	Depreciation on incremental capital additions	Not applicable	RP04-274	150,502,754	15,561,681				166,064,435
5	Daggett electrical surcharge	Not applicable	CP01-31		241,943				241,943
6	Employee Benefits	Not applicable	A107-1-000, RP99-274	3,735,978	3,211,004		3,735,978		3,211,004
40	TOTAL			204,753,236	29,154,238		14,018,127		219,889,347

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: 04/18/2024		Year/Period of Report: End of: 2023/ 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	Engine/Drivers			2,561,532			2,561,532
2	Minor Items less than \$250,000		387	209,439			209,826
39	Miscellaneous Work in Progress						
40	TOTAL		387	2,770,971			2,771,358

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
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	112,757,992	6,417,558	9,868,124	23,245	122,328	254	7,719,545	254	873,825	109,461,921
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	112,757,992	6,417,558	9,868,124	23,245	122,328		7,719,545		873,825	109,461,921
6	Other (Specify)										
7	TOTAL Account 190 (Total of lines 5 thru 6)	112,757,992	6,417,558	9,868,124	23,245	122,328		7,719,545		873,825	109,461,921 ^(a)
8	Classification of TOTAL										
9	Federal Income Tax	91,165,997	5,125,772	8,246,360	23,245	122,328		6,362,532		847,948	88,871,084
10	State Income Tax	21,591,995	1,291,786	1,621,764				1,357,013		25,877	20,590,837
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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.			
Deferred income taxes related to: Regulatory liabilities Net operating losses Total	12/31/23	12/31/22	
	95,868,364	101,406,032	
	530,074	358,886	
	96,398,438	101,764,918	

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Capital Stock (Accounts 201 and 204)										
<div>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.</div> <div>2. Entries in column (c) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</div> <div>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.</div> <div>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</div> <div>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</div> <div>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.</div>										
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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	9,000,000		
16	Ending Balance Amount	1,238,271,246		
17	Other Paid in Capital			
18	Beginning Balance Amount			
19.1	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	1,238,271,246		

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>			

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4		
Long-Term Debt (Accounts 221, 222, 223, and 224)									
<div>1. Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</div> <div>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</div> <div>3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</div> <div>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</div> <div>5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a)principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</div> <div>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</div> <div>7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</div> <div>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</div> <div>9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.</div>									
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)	Interest for Year Rate (in %) (e)	Interest for Year Amount (f)	Held by Respondent Reacquired Bonds (Acct 222) (g)	Held by Respondent Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year (i)
1	Bonds (Account 221)								
2									
3									
4									
5									
6									
7									
8									
9									
10	Subtotal								
11	Reacquired Bonds (Account 222)								
12									
13									
14									
15									
16									
17									
18									
19									
20	Subtotal								
21	Advances from Associated Companies (Account 223)								
22									
23									
24									
25									
26									
27									
28									
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4		
Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)									
<div>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.</div> <div>2. Show premium amounts by enclosing the figures in parentheses.</div> <div>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</div> <div>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</div> <div>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.</div> <div>6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.</div> <div>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.</div>									
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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							
13							
14							
15							
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.				
Line No.	Details (a)	Amount (b)		
1	Net Income for the Year (Page 114)	142,561,469		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contribution in Aid of Construction	6,993,831		
6	Tax Gain on Disposition of Assets	23,200,785		
8	Total	30,194,616		
9	Deductions Recorded on Books Not Deducted for Return			
10	Federal Income Taxes (Current and Deferred)	32,464,325		
11	Other	36,594,336		
13	Total	69,058,661		
14	Income Recorded on Books Not Included in Return			
15	Deferred State Income Taxes	1,352,546		
16	Equity AFUDC	6,431,730		
18	Total	7,784,276		
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation and Repairs	34,057,924		
21	NOL Carryforward Utilized in 2023 (Desert Peak)	32,114		
26	Total	34,090,038		
27	Federal Tax Net Income	199,940,432		
28	Show Computation of Tax:			
29	NOL Carryforward generated in 2023 (Mountain Pass Lateral and Delta Lateral)	790,044		
30	Federal Taxable Income (after NOL adjustment)	200,730,476		
31	Federal Tax Rate 21%			
32	Current Year Federal Income Tax Provision	42,153,400		
33	Other Charges including Book to Tax Return Adjustments	18,825		
34	Total Current Federal Income Tax Provision (account 409.1 & 409.2)	42,172,225		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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FOOTNOTE DATA

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Book Depreciation & Amortization	64,704,229
Levelized Depreciation Adjustment	(28,167,587)
Book Regulatory Asset/Liability, Net of Amortization	1,976,548
Change in Prepaid Expenses	(2,916,514)
Operating Leases	(195,441)
Other	1,193,101
Total	36,594,336

(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 Turbomachinery, LLC	CE Geothermal, Inc.
ABA Management, L.L.C.	BHE U.K. Electric, Inc.	CE International Investments, Inc
AC Eagle Corporation	BHE U.K. Inc.	CE Leathers Company
AC Palm Desert Corporation	BHE U.K. Power, Inc.	CE Turbo LLC
AC2015 Corporation	BHE U.S. Transmission, LLC	Combined Van Lines, Inc.
Aeronavis, LLC	BHE Wind Watch, LLC	Commonsite, Inc.
Alamo 6 Solar Holdings, LLC	BHE Wind, LLC	Cordova Energy Company LLC
Alamo 6, LLC	BHE WV Holdings, LLC	Cove Point GP Holding Company, LLC
Alaska Gas Transmission Company, LLC	BHE WV Renewables, LLC	Crossroads Moving & Storage, Inc.
Alliance Relocations, Inc.	BHEM Balancing Authority Services, LLC	CTRE, L.L.C.
Alliance Title Group, LLC	BHER Flat Top Wind Holdings, LLC	Dakota Dunes Development Company
Ambassador Real Estate Company	BHER Gopher Wind Holdings, LLC	DCCO INC.
American Eagle Referral Service, LLC	BHER Independence Wind Holdco, LLC	Del Ranch Company
Americana Arizona Referrals, LLC	BHER IWE Holdco, LLC	Denver Rental, LLC
Americana Arizona, LLC	BHER Mariah Wind Holdings LLC	Desert Valley Company
Americana, L.L.C.	BHER Market Operations, LLC	DesertLink Investments, LLC
Apex Home Maintenance, LLC	BHER Minerals, LLC	Earth Energy Power Link LLC
ARE Commercial Real Estate, LLC	BHER Operating Company, LLC	Eastern Energy Field Services, Inc.
ARE Iowa, LLC	BHER Power Resources, Inc.	Eastern Energy Gas Holdings, LLC
Arizona HomeServices, L.L.C.	BHER Ravenswood Solar 1, LLC	Eastern Gas Transmission and Storage, Inc
Attorneys Title Holdings, Incorporated	BHER San Vicente Holdings LLC	Eastern Gathering and Processing Inc.
BDFH, Inc.	BHER Santa Rita Holdings, LLC	Eastern MLP Holding Company II, LLC
Beach Properties of Florida, LLC	BHER Santa Rita Investment, LLC	Ebby Hallday Alliance, LLC
Bennion & Deville Fine Homes, Inc.	BHER WV Solar, LLC	Ebby Hallday Properties, Inc.
Berkshire Hathaway Energy Company	BHER WV Wind, LLC	Ebby Hallday Real Estate, Inc.
BH2H Holdings, LLC	BHES CSG Holdings, LLC	Ebby Hallday Real Estate, LLC
BHE AC Holding, LLC	BHES Pearl Solar Holdings, LLC	Edina Financial Services, Inc.
BHE America Transco, LLC	BHH Affiliates, LLC	Edina Realty Referral Network, Inc.
BHE Canada, LLC	BHH Iowa Affiliates, LLC	Edina Realty Title, Inc.
BHE Community Solar, LLC	BHH KC Real Estate, LLC	Edina Realty, Inc.
BHE Compression Services, LLC	Bishop Hill Energy II LLC	Elk Valley Wind, LLC
BHE CS Holdings, LLC	Bishop Hill II Holdings, LLC	Elmore Company
BHE Gas, Inc.	Black Rock Geothermal LLC	Elmore North Geothermal LLC
BHE Geothermal, LLC	BPFLA Referrals, LLC	Energy West Mining Company
BHE Glacier Wind 1, LLC	CalEnergy Company, Inc.	Esslinger-Wooten-Maxwell, Inc.
BHE Glacier Wind 2, LLC	CalEnergy Generation Operating Company	E-W-M Referral Services, Inc.
BHE GT&S, LLC	CalEnergy Geothermal Holding, LLC	F&R/T LLC
BHE Hydro, LLC	CalEnergy International Services, Inc.	Falcon Power Operating Company
BHE Infrastructure Group, LLC	CalEnergy Minerals LLC	Farmington Properties, Inc.
BHE Infrastructure Services, LLC	CalEnergy Operating Corporation	FFR, Inc.
BHE Midcontinent Transmission Holdings, LLC	CalEnergy Pacific Holdings Corp.	First Network Realty, Inc.
BHE Montana, LLC	CalEnergy YCA Partner 2, LLC	First Realty, Ltd.
BHE Pearl Solar Holdings, LLC	CalEnergy, LLC	First Weber Illinois, LLC
BHE Pearl Solar, LLC	California Energy Development Corporation	First Weber Referral Associates, Inc.
BHE Pipeline Group, LLC	California Energy Yuma Corporation	First Weber, Inc.
BHE Power Watch, LLC	California Utility Holdco, LLC	Fishlake Power LLC
BHE Ravenswood, LLC	CanopyTitle, LLC	Flat Top Holdings, LLC
BHE Renewables, LLC	Capitol Title Company	Flat Top Wind I, LLC
BHE Rim Rock Wind, LLC	Carolina Gas Services, Inc.	Florida Network LLC
BHE Solar, LLC	Carolina Gas Transmission, LLC	Florida Network Property Management, LLC
BHE Southwest Transmission Holdings, LLC	CE Electric (NY), Inc	Fluvanna Holdings 2, LLC
BHE Texas Transco, LLC	CE Generation, LLC	Fluvanna Wind Energy 2, 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.

For Rent, Inc.	Houlihan/Lawrence, Inc.	Mariah del Norte LLC
Fort Dearborn Land Title Company, LLC	HS Franchise Holding, LLC	Marshall Wind Energy Holdings, LLC
FRTC, LLC	HSF Affiliates LLC	Marshall Wind Energy LLC
Geronimo Community Solar Gardens Holding Company, LLC	HSGA Real Estate Group, L.L.C.	MEHC Investment, Inc.
Geronimo Community Solar Gardens, LLC	HSN Holdings, LLC	MES Holding, LLC
Gibraltar Title Services, LLC	HSNV Title Holding, LLC	Metro Referral Associates, Inc.
GPWH Holdings, LLC	HSTX Title, LLC	Metro Referrals, LLC

[illegible]

121 Acquisition Co., LLC	Alpha Cargo Motor Express, Inc	Berkshire Hathaway Direct Insurance Company
21 SPC, Inc.	Alu-Forge, Inc	Berkshire Hathaway Finance Corporation
21st Communities, Inc.	Ambucor Health Solutions, Inc.	Berkshire Hathaway Global Insurance Services, LLC
21st Mortgage Corporation	American All Risk Insurance Services Inc.	Berkshire Hathaway Homestate Insurance Company
2K Polymer Systems, Inc.	American Commercial Claims Administrators Inc	Berkshire Hathaway Inc.
Acme Brick Company	American Dairy Queen Corporation	Berkshire Hathaway Life Insurance Company of Nebraska
Acme Building Brands, Inc	AmGUARD Insurance Company	Berkshire Hathaway Specialty Insurance Company
Acme Management Company	Andrews Laser Works Corporation	BH Columbia Inc.
Acme Services Company, LLC	APACE Holding Company LLC	BH Credit LLC
Adalet/Scott Fetzer Company	Artform International Inc.	BH Finance, Inc.
AEROCRAFT HEAT TREATING CO INC	ATLANTIC PRECISION INC	BH Holding H Jewelry Inc.
Aero-Hose Corporation	AVIBANK MANUFACTURING INC	BH Holding LLC
AEROSPACE DYNAMICS INTERNATIONAL INC	AzGUARD Insurance Company	BH Holding S Furniture Inc
Affordable Housing Partners, Inc.	Bayport Systems, Inc.	BH Media Group, Inc.
AIPCF V CHI Blocker Inc	Ben Bridge Jeweler, Inc.	BH Shoe Holdings, Inc.
AJF Warehouse Distributors, Inc.	Benjamin Moore & Co.	BHA Minority Interest Holdco, Inc.
Albecca, Inc.	Benson Industries, Inc.	BHG Life Insurance Company
Alleghany Capital Corporation	Benson, Ltd.	BHG Structured Settlements, Inc.
Alleghany Corporation	Berkshire Hathaway Assurance Corporation	BHHC Special Risks Insurance Company
Alleghany Properties Holdings LLC	Berkshire Hathaway Automotive Inc.	BH-IMC Holdings Inc.
Alleghany Reinsurance Company LLC	Berkshire Hathaway Credit Corporation	BHSF, Inc.
biBERK Insurance Services, Inc.	Covington Specialty Insurance Company	FlightSafety Defense Corporation
Blue Chip Stamps, Inc.	CPM Development, LLC	FlightSafety Development Corp.
BMB Machine Enterprises, Inc.	Criterion Insurance Agency	FlightSafety International Inc.
BN Leasing Corporation	Crown Holdco One, Inc.	FlightSafety International Middle East Inc.
BNSF Communications, Inc.	Crown Holdco Two, Inc.	FlightSafety New York, Inc.
BNSF Logistics, LLC	Crown Parent, Inc.	FlightSafety Properties, Inc.
BNSF Railway Company	CSI Life Insurance Company	Floors, Inc.
BNSF Spectrum, Inc.	CTB Credit Corp	Focused Technology Solutions, Inc.
Boat America Corporation	CTB Inc.	Fontaine Commercial Trailer, Inc.
Boat Owners Association of the United States	CTB International Corp	Fontaine Engineered Products, Inc.
Borsheim Jewelry Company, Inc	CTB Investment Holdings Inc.	Fontaine Fifth Wheel Company
Boun & Koch, Inc.	CTB IW INC	Fontaine Modification Company
Brainy Toys, Inc.	CTB Midwest Inc	Fontaine Spray Suppression Company
Brilliant National Services, Inc.	CTB MN Investments	Fontaine Trailer Company LLC
BRITTAIN MACHINE INC	CTB Technology Holding Inc.	Forest River Holdings, Inc.
Brooks Sports, Inc.	CTMS North America, Inc.	Forest River, Inc.
Burlington Northern Railroad Holdings, Inc.	Cumberland Asset Management, Inc.	Forseti Assurance Company, LLC
Burlington Northern Santa Fe, LLC	Cypress Insurance Company	Frasca International, Inc.
Business Wire, Inc.	D.I. Properties Inc.	Freedom Warehouse Corp.
CALEDONIAN ALLOYS INC	Daniels-Head General Agency, Inc.	Fruit of the Loom Direct, Inc.
Camp Manufacturing Company	Daniels-Head Insurance Agency, Inc. (CA)	Fruit of the Loom Trading Company
Cannon Equipment LLC	Daniels-Head Insurance Agency, Inc. (TX)	Fruit of the Loom, Inc.
CANNON MUSKEGON CORPORATION	Daniels-Head Management Corp.	Fruit of the Loom, Inc. (Sub)
Capitol Facilities Corporation	DCI Marketing Inc.	FTI MANUFACTURING INC
Capitol Indemnity Corporation	DESIGNED METAL CONNECTIONS, INC.	FTL Regional Sales Co., Inc.
Capitol Specialty Insurance Corporation	Diamond Technology Innovations, Inc.	Garan Central America Corp.
CapSpecialty, Inc.	DICKSON TESTING CO INC	Garan Incorporated
Carefree/Scott Fetzer Company	DL Trading Holdings I, Inc.	Garan Manufacturing Corp.
CATA Services Company	DQF, Inc.	Garan Services Corp
Cavalier Homes, Inc.	DQGC, Inc.	Garat Co. Ltd.
Central States Indemnity Co. of Omaha	Duracell Industrial Operations, Inc.	Gateway Underwriters Agency, Inc.
Central States of Omaha Companies, Inc.	Duracell U.S. Operations Inc	GEICO Advantage Insurance Company
CH Industries, Inc.	Easley Custom Plastics, Inc.	GEICO Atlantis Corporation
Charter Brokerage Holdings Corp.	EastGUARD Insurance Company	GEICO Casualty Co.
Chemtool Incorporated	Eco Color Company	GEICO Choice Insurance Company
CJE II	Ecodyne Corporation	GEICO Corporation
Claims Services, Inc.	Ellis & Watts Global Industries, Inc.	GEICO Discovery Corporation
Clayton Education Corp.	Elm Street Corporation	GEICO Endeavor Corporation
Clayton Homes, Inc.	Empire Distributors of Colorado, Inc.	GEICO General Insurance Co.
Clayton Properties Group II, Inc.	Empire Distributors of North Carolina, Inc.	GEICO Indemnity Co.
Clayton Properties Group, Inc.	Empire Distributors of Tennessee, Inc.	GEICO Marine Insurance Company
Clayton Supply, Inc.	Empire Distributors, Inc.	GEICO Oasis Insurance Company
Clayton, Inc.	ENVIRONMENT ONE CORPORATION	GEICO Perspective Corporation
CMH Capital, Inc.	EXACTA AEROSPACE INC	GEICO Products, Inc.
CMH Homes, Inc.	Executive Jet Management, Inc.	GEICO Protection Insurance Company
CMH Manufacturing West, Inc.	Exponential Technology Group, Inc.	GEICO Secure Insurance Company
CMH Manufacturing, Inc.	Exsif Worldwide, Inc.	Gen Re Intermediaries Corporation
CMH Services Aviation, Inc.	ExtruMed, Inc.	General Re Corporation
CMH Services, Inc.	Fair American Insurance and Reinsurance Company	General Re Financial Products Corporation
CMH Transport, Inc.	Fair American Select Insurance Company	General Re Life Corporation
Coil Master Corporation	FATIGUE TECHNOLOGY INC	General Reinsurance Corporation
Columbia Insurance Company	Financial Services Plus, Inc.	General Star Indemnity Company
Complementary Coatings Corporation	Finial Holdings, Inc.	General Star National Insurance Company
Composites Horizons LLC	Finial Reinsurance Company	Genesis Insurance Company
Consumer Value Products, Inc.	First Act, LLC	Govermment Employees Financial Corp.
Continental Divide Insurance Company	First Berkshire Hathaway Life Insurance Company	Government Employees Insurance Co.
Cort Business Services Corporation	FlightSafety Capital Corp.	GRD Holdings Corporation

GREENVILLE METALS INC	LMG Ventures, LLC	Medical Protective Finance Corporation
GUARDco, Inc.	Loch Vale Logistics, Inc.	MedPro Group, Inc
H. H. Brown Shoe Company, Inc.	Los Angeles Junction Railway Company	MedPro Risk Retention Services, Inc.
H.J. Justin & Sons, Inc.	LSPH Holdings Inc.	Merit Distribution Services, Inc.
HACKNEY LADISH INC	Lubrizol Advanced Materials Holding Corporation	METALAC FASTENERS INC
Halex/Scott Fetzer Company	Lubrizol Advanced Materials, Inc.	Meyn LLC
HAMILTON AVIATION INC	Lubrizol Global Management, Inc.	MFS Fleet, Inc.
Hawthorn Life International, Ltd.	Lubrizol Inter-Americas Corporation	Midwest Northwest Properties, Inc.
HeatPipe Technology, Inc.	Lubrizol International, Inc.	Miller Sage Holdings, Inc.
Helbar Installation, Inc.	Lubrizol Life Science, Inc.	Mindware Corporation
Helbar Manufacturing, Inc.	Lubrizol Overseas Trading Corporation	MiTek Holdings, Inc.
HELICOMB INTERNATIONAL INC	M & C Products, Inc.	MITek Inc.
Henley Holdings, LLC	M&M Manufacturing, Inc.	MITek Industries, Inc.
Hohmann & Barnard, Inc.	M2 Liability Solutions, Inc.	MLMIC Insurance Company
Homefirst Agency, Inc.	Mapletree Transportation, Inc.	MLMIC Services, Inc.
Homemakers Plaza, Inc.	Marmon Beverage Technologies, Inc.	Morgantown-National Supply, Inc.
HOWELL PENNCRAFT, INC.	Marmon Crane Services, Inc.	Mount Vernon Fire Insurance Company
HUNTINGTON ALLOYS CORPORATION	Marmon Distribution Services, Inc.	Mount Vernon Specialty Insurance Company
IdeaLife Insurance Company	Marmon Energy Services Company	Mouser Electronics, Inc.
IMC International Metalworking Companies Inc.	Marmon Engineered Components Company	Mouser JV 1, Inc
Ingersoll Cutting Tool Company Inc.	Marmon Foodservice Technologies, Inc.	Mouser JV 2
Innovative Building Products, Inc	Marmon Holdings, Inc.	MPP Co., Inc.
Innovative Coatings Technology Corporation	Marmon Link Inc	MPP Pipeline Corporation
Interco Tobacco Retailers, Inc.	Marmon Metal Solutions, Inc.	MS Property Company
International Dairy Queen, Inc.	Marmon Rail Group, Inc.	MW Wholesale, Inc.
International Insurance Underwriters, Inc.	Marmon Railroad Services LLC	National Fire & Marine Insurance Company
Intrepid JSB, Inc.	Marmon Renew, Inc.	National Indemnity Company
Ironwood Plastics Inc	Marmon Retail & Highway Technologies Company LLC	National Indemnity Company of Mid-America
Iscar Metals Inc.	Marmon Retail Products, Inc.	National Indemnity Company of the South
ITTI Group USA Holdings Inc.	Marmon Retail Store Equipment LLC	National Liability & Fire Insurance Company
ITTI Investment Holdings Inc.	Marmon Retail Technologies Company	Nationwide Uniforms
J.L. Mining Company	Marmon Tubing, Fittings & Wire Products, Inc.	Nebraska Furniture Mart, Inc.
Jazplus, LLC	Marmon Water, Inc.	NetJets Aviation, Inc.
Jazwares Canada Holdings Inc.	Marmon Wire & Cable, Inc.	NetJets Card Holdings, Inc.
Jazwares Entertainment, LLC	Marmon-Herrington Company	NetJets Card Partners, Inc.
Jazwares Soft Creations LLC	Maryland Ventures, Inc..	NetJets Europe Holdings, LLC
Jazwares, LLC	McCarty-Hull Cigar Company, Inc.	NetJets Financial Holdings LLC
Johns Manville China, Ltd.	McLane Beverage Distribution, Inc.	NetJets Inc.
Johns Manville Corporation	McLane Beverage Holding, Inc.	NetJets International, Inc.
Johns Manville, Inc.	McLane Company, Inc.	NetJets Sales, Inc.
Jordan's Furniture, Inc.	McLane Eastern, Inc.	NetJets Services, Inc.
Joyce Steel Erection LLC	McLane Express, Inc.	NetJets U.S., Inc.
Justin Brands, Inc.	McLane Foods, Inc.	New England Asset Management, Inc.
Kahn Ventures, Inc.	McLane Foodservice Distribution, Inc.	NFM Custom Countertops, LLC
Kelly Amusement Holdings, LLC	McLane Foodservice, Inc.	NFM of Cedar Park, Inc.
Kinexo, Inc.	McLane Interstate Warehouse, Inc.	NFM of Kansas, Inc.
KITCO Fiber Optics, Inc.	McLane Mid-Atlantic, Inc.	NFM SERVICES, LLC
KLUNE HOLDINGS INC	McLane Midwest, Inc.	NJE Holdings, LLC
KLUNE INDUSTRIES INC	McLane Minnesota, Inc.	NJI Sales, Inc.
L.A. Terminals, Inc.	McLane Network Solutions, Inc.	Noranco Manufacturing (USA) Ltd.
Landmark American Insurance Company	McLane New Jersey, Inc.	NorGUARD Insurance Company
Larson-Juhl International LLC	McLane Ohio, Inc.	Northern States Agency, Inc.
LeachGarner, Inc.	McLane Southern, Inc.	Noveon Hilton Davis, Inc.
Lipotec USA, Inc.	McLane Suneast, Inc.	NSS TECHNOLOGIES INC
LiquidPower Specialty Products, Inc.	McLane Tri-States, Inc.	Oak River Insurance Company
LJ AERO HOLDINGS INC	McLane Western, Inc.	Old United Casualty Company
LJ SYNCH HOLDINGS INC	MCWILLIAMS FORGE COMPANY	Old United Life Insurance Company
Orien Risk Analysts, Inc.	Santa Fe Pacific Railroad Company	Total Quality Apparel Resources
Oriental Trading Company, Inc.	Scott Fetzer Financial Group, Inc.	TPC European Holdings, LTD.
OTC Brands, Inc.	ScottiCare Corporation	TPC North America, Ltd.
OTC Direct, Inc.	See's Candies, Inc.	Transatlantic Holdings, Inc.
OTC Worldwide Holdings, Inc.	See's Candy Shops, Incorporated	Transatlantic Reinsurance Company
Particle Sciences, Inc.	Seventeenth Street Realty, Inc.	Transco Railcar Repair Inc
PCC FLOW TECHNOLOGIES HOLDINGS INC	SFEG Corp.	Transco Railway Products Inc.
PCC FLOW TECHNOLOGIES INC.	Shaw Asia Pacific Holdings, LLC	Transco, Inc.
PCC ROLLMET INC	Shaw Diversified Services, Inc.	Transportation Technology Services, Inc.
PCC STRUCTURALS INC	Shaw Floors, Inc.	TransRe Underwriting Managers Agency Ltd.
Penn Coal Land, Inc.	Shaw Funding Company	TRH Holding Corp.
Perfection Hy-Test Company	Shaw Industries Group, Inc.	Triangle Suspension Systems, Inc.
PERMASWAGE HOLDINGS, INC.	Shaw Industries, Inc.	Tricycle, Inc.
Pine Canyon Land Company	Shaw Integrated and Turf Solutions, Inc.	Trilogy Communications, Inc.
Piper Finance Company	Shaw International Services, Inc.	TrueNorth Development Inc.
Platte River Insurance Company	Shaw Retail Properties, Inc.	TS City Leasing Inc

Plaza Financial Services Co. Plaza Resources Co. PLICO Precision Brand Products, Inc. PRECISION CASTPARTS CORP Precision Cutting Technologies, Inc. PRECISION FOUNDERS INC Press Forge Company Princeton Insurance Company Priority One Financial Services, Inc. PRISM Holdings LLC PRISM Plastics, Inc. Procrane Holdings, Inc. Professional Risk Management Services, Inc. PROGRESSIVE INCORPORATED PROTECTIVE COATING INC QS Partners LLC QS Security Services LLC R.C. Tway Company, LLC R.C. Willey Home Furnishings Radnor Specialty Insurance Company Railserve, Inc. Railsplitter 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 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. Wilbert, Inc. World Book Encyclopedia, Inc. World Book, Inc. World Book/Scott Fetzer Company World Investments, Inc. Worldwide Containers, Inc. WPLG, Inc.	Shaw Sports Turf California, Inc. Shaw Transport, Inc. Shaw Watershed Holdings, LLC. SHX Flooring, Inc. SidePlate Systems, Inc. Smilemakers Canada Inc. Smilemakers, Inc. SN Management, Inc. Soco West, Inc. Sonnox Transmission Company Southern Energy Homes, Inc. SOUTHWEST UNITED INDUSTRIES INC SPS INTERNATIONAL INVESTMENT COMPANY SPS TECHNOLOGIES LLC SPS Technologies Mexico LLC SSP-SiMatrix Inc. Stahl/Scott Fetzer Company Star Lake Railroad Company Summit Distribution Services, Inc. SXP SCHULZ XTRUDED PRODUCTS LLC FKA SXP SCHULZ XTRUDED PRODUCTS LP T Fixtures Co., Inc. 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 TM City Leasing Inc. Tool-Flo Manufacturing, Inc. Top Five Club, Inc. WYMAN GORDON COMPANY WYMAN GORDON FORGINGS CLEVELAND INC WYMAN GORDON FORGINGS INC WYMAN GORDON INVESTMENT CASTINGS INC WYMAN GORDON PENNSYLVANIA LLC Xelix Distribution, Inc. X-L-Co., Inc.	TSE Brakes, Inc. TTI JV 1 TTI JV 2 TTI, Inc. Tucker Safety Products, Inc. TXFM, Inc. U.S. Investment Corporation U.S. Underwriters Insurance Co. 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 V3 Insurance Agency Inc. 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. Visillinx, Inc. Vision Retailing, Inc. VT Insurance Acquisition Sub Inc. Wayne Combustion Systems, Inc. Wayne/Scott Fetzer Company WEAVER MANUFACTURING INC Webb Wheel Products, Inc. Wellfleet Insurance Company Wellfleet New York Insurance Company Western Builders Supply, Inc. Western Fruit Express Company Western/Scott Fetzer Company WestGUARD Insurance Company Whittaker, Clark & Daniels, Inc. Wilbert Funeral Services, Inc. XTRA Companies, Inc. XTRA Corporation XTRA Finance Corporation XTRA Intermodal, Inc. Z Global Logistics, LLC Zag Toys Holdings, LLC
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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: 04/18/2024				Year/Period of Report: End of: 2023/ Q4						
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)																				
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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).</div> <div>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.</div> <div>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.</div> <div>8. Show in columns (l) thru (s) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</div> <div>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</div> <div>10. Items under \$250,000 may be grouped.</div> <div>11. Report in column (t) the applicable effective state income tax rate.</div>																				
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	2023	87,922	0	1,375,385	1,374,995		88,312			1,274,558						100,827	
2	Federal Unemployment	Federal Tax	Federal	2023	374	0	10,015	10,013		376			9,282						733	
3	Federal Income	Federal Tax	Federal		4,687,520	0	42,172,225	41,122,540		5,737,205			41,879,332		292,893					
4	Subtotal Federal Tax				4,775,816	0	43,557,625	42,507,548		5,825,893	0		43,163,172		292,893				101,560	
5	California	Income Tax	California		568,154	0	3,481,784	3,344,336		705,602			3,444,897		36,887					2.5%
6	Utah	Income Tax	Utah		510,762	0	4,374,669	4,273,116		612,315			4,343,469		31,200					2.12%
7	FIN 48 Adjustments	Income Tax			13,257					13,257										
8	Subtotal State Tax				1,092,173	0	7,856,453	7,617,452		1,331,174	0		7,788,366		68,087					
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	2023	1,188,778	0	2,299,910	2,315,569		1,173,119			2,299,910							
13	Nevada	Property Tax	Nevada	2022	1,015,676	0	2,160,969	2,619,504		557,141			2,160,969							
14	Nevada (Moapa Indian Reservation)	Property Tax	Nevada	2023	627	0	113,958	92,502		22,083			113,958							
15	Utah	Property Tax	Utah	2023	0	0	5,115,969	5,053,215		62,754			5,115,969							
16	Wyoming	Property Tax	Wyoming	2023	667,250	0	1,469,340	1,326,880		809,710			1,469,340							
17	Subtotal Property Tax				2,872,331	0	11,160,146	11,407,670		2,624,807	0		11,160,146							
18	Subtotal Real Estate Tax				0	0				0	0									
19	California	Unemployment Tax	California		63	0				63										
20	Nevada	Unemployment Tax	Nevada		834	0	2,186	2,186		834			2,026						160	
21	Utah	Unemployment Tax	Utah		1,434	0	17,308	17,303		1,439			16,039						1,269	
22	Wyoming	Unemployment Tax	Wyoming		1,050	0	7,526	7,524		1,052			6,974						552	
23	Subtotal Unemployment Tax				3,381	0	27,020	27,013		3,388	0		25,039						1,981	
24	California	Sales And Use Tax	California	2023	12,899	0	10,557	23,456		0									10,557	
25	Nevada	Sales And Use Tax	Nevada	2023	1,794	0	49,579	41,674		9,699									49,579	
26	Utah	Sales And Use Tax	Utah	2023	552,509	0	430,307	967,057		15,759			212,528						217,779	
27	Wyoming	Sales And Use Tax	Wyoming	2023	9,408	0	343,262	292,952		59,718									343,262	
28	Subtotal Sales And Use Tax				576,610	0	833,705	1,325,139		85,176			212,528						621,177	

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	2022	31,501	0		31,501		0									
37	Nevada Commerce Tax	Other State Tax	Nevada	2023	0	0	39,918	19,296		20,622			39,918						
38	Subtotal Other State Tax				31,501	0	39,918	50,797		20,622	0		39,918						
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				9,351,812	0	63,474,867	62,935,619		9,891,060	0		62,389,169		360,980			724,718	

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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)		62,389,169	
Taxes charged to others		(69,167)	
Total taxes reported on page 114, lines 14-16		62,320,002	

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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	4,064,984		
2	Accrued vacation and other employee benefits	2,156,198		
3	Prepaid CIAC's	66,745		
4	Retainage	1,300,716		
5	Minor items	332,791		
45	Total	7,921,434		

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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)		
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Accumulated Deferred Income Taxes-Other Property (Account 282)											
<div>1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.</div> <div>2. At Other (Specify), include deferrals relating to other income and deductions.</div> <div>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.</div>											
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	298,752,374	20,952,750	34,035,582	1,715,981	164,829					287,220,694
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	298,752,374	20,952,750	34,035,582	1,715,981	164,829	—		—		287,220,694
6	Other (Specify)	(a)(48,056)									(a)(48,056)
7	TOTAL Account 282 (Total of lines 5 thru 6)	298,704,318	20,952,750	34,035,582	1,715,981	164,829	—		—		287,172,638(a)
8	Classification of TOTAL										
9	Federal Income Tax	247,494,038	14,705,951	25,909,513	1,384,410	87,041					237,587,845
10	State Income Tax	51,210,280	6,246,799	8,126,069	331,571	77,788					49,584,793
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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, 2023 and 2022.			

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
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	48,556,551	8,063,700	4,128,019	167,074	81,872	219	11,511,189	182.3 & 219	5,060,009	59,028,614
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	48,556,551	8,063,700	4,128,019	167,074	81,872		11,511,189		5,060,009	59,028,614
6	Other (Specify)										
7	TOTAL Account 283 (Total of lines 5 thru 6)	48,556,551	8,063,700	4,128,019	167,074	81,872		11,511,189		5,060,009	59,028,614 ^(a)
8	Classification of TOTAL										
9	Federal Income Tax	39,304,229	6,607,311	3,258,430	137,099	68,016		9,443,320		4,199,433	47,966,080
10	State Income Tax	9,252,322	1,456,389	869,589	29,975	13,856		2,067,869		860,576	11,062,534
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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.			
	12/31/23	12/31/22	
Deferred income taxes related to:			
Regulatory assets	51,381,385	47,675,191	
Prepaid expenses, etc.	485,217	630,254	
Total	51,866,602	48,305,445	

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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	6,257,284	128	6,257,284		9,410,022	9,410,022
2	Levelized depreciation	244,688,611	407.3 / 407.4	14,423,024			230,265,587
3	Daggett electrical surcharge	56,047	928	56,047			
4	Excess deferred income taxes	165,507,283	^(b) Various	6,845,720			158,661,563
45	Total	416,509,225		27,582,075		9,410,022	398,337,172

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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.			

[illegible]

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				42,122	42,122				59,629	59,629				109,163	109,163
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues				42,122	42,122				59,629	59,629				109,163	109,163
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	69,423,707		97,132	22,819,584	22,916,716	68,348,388		95,748	20,820,976	20,916,724	75,559,148		105,783	22,621,673	22,727,456

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Gas Operating Revenues											
<div>1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.</div> <div>2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.</div> <div>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.</div> <div>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</div> <div>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</div> <div>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</div>											
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					369,096	553,644	369,096	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			1,243,225	1,087,880	281,132,036	310,113,726	282,375,261	311,201,605	843,038,767	849,958,858
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					935,023	830,553	935,023	830,553		
19	Subtotal:			1,243,225	1,087,880	282,436,155	311,497,923	283,679,380	312,585,802		
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL			1,243,225	1,087,880	282,436,155	311,497,923	283,679,380	312,585,802		

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: 04/18/2024		Year/Period of Report: End of: 2023/ 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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)											
<div>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.</div> <div>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</div> <div>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).</div> <div>4. Delivered Dth of gas must not be adjusted for discounting.</div> <div>5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.</div> <div>6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.</div>											
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			1,186,910	1,036,254	274,177,861	302,121,933	275,364,771	303,158,187	804,661,467	810,384,617
2	KRI - 1 Interruptible Mainline			8,531	8,198	2,261,564	2,398,218	2,270,095	2,406,416	5,785,531	6,135,120
3	KRF - L1 Firm High Desert			42,382	39,267	3,264,755	4,181,136	3,307,137	4,220,403	28,888,593	30,291,603
4	KRI - L1 Interruptible High Desert			1,693	960	43,481	28,811	45,174	29,771	1,144,248	758,188
5	KRFPK - 1 Firm Peaking Service			3,709	3,201	1,384,375	1,383,628	1,388,084	1,386,829	2,558,928	2,389,330
40	Total			1,243,225	1,087,880	281,132,036	310,113,726	282,375,261	311,201,605	843,038,767	849,958,858

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4			
Revenues from Storing Gas of Others (Account 489.4)											
<div>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.</div>											
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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	460,597		
14	Waste heat recovery	474,426		
40	TOTAL	935,023		

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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	57,481,369	125,515,586	50,630,640	155,339,089		
3	Account 489.4, Revenues from storing gas of others						
4	Account 495, Other gas revenues						
40	Total	57,481,369	125,515,586	50,630,640	155,339,089		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	3,846,675	(3,773,620)
76	(Less) 805.1 Purchases Gas Cost Adjustments		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	3,846,675	(3,773,620)
78	806 Exchange Gas	(3,846,675)	3,773,620
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	137,167,415	104,264,565
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)	137,167,415	104,264,565
95	813 Other Gas Supply Expenses		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	(137,167,415)	(104,264,565)
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(137,167,415)	(104,264,565)
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	21,111,041	16,844,560
181	851 System Control and Load Dispatching	1,566,380	1,410,739
182	852 Communication System Expenses	1,855,055	1,740,101
183	853 Compressor Station Labor and Expenses	4,842,326	4,685,827
184	854 Gas for Compressor Station Fuel	137,167,415	104,264,565
185	855 Other Fuel and Power for Compressor Stations	571,018	605,233
186	856 Mains Expenses	7,615,470	6,937,248
187	857 Measuring and Regulating Station Expenses	1,099,826	1,238,807
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	102	
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)	175,828,633	137,727,080
192	Maintenance		
193	861 Maintenance Supervision and Engineering	186,660	202,429
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains	107,026	31,080
196	864 Maintenance of Compressor Station Equipment	97,481	140,127
197	865 Maintenance of Measuring and Regulating Station Equipment	49,654	176,620
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)	440,821	550,256
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	176,269,454	138,277,336
202	4. DISTRIBUTION EXPENSES		
203	Operation		
204	870 Operation Supervision and Engineering		
205	871 Distribution Load Dispatching		

206	<u>872 Compressor Station Labor and Expenses</u>		
207	<u>873 Compressor Station Fuel and Power</u>		
208	<u>874 Mains and Services Expenses</u>		
209	<u>875 Measuring and Regulating Station Expenses-General</u>		
210	<u>876 Measuring and Regulating Station Expenses-Industrial</u>		
211	<u>877 Measuring and Regulating Station Expenses-City Gas Check Station</u>		
212	<u>878 Meter and House Regulator Expenses</u>		
213	<u>879 Customer Installations Expenses</u>		
214	<u>880 Other Expenses</u>		
215	<u>881 Rents</u>		
216	<u>TOTAL Operation (Total of lines 204 thru 215)</u>		
217	<u>Maintenance</u>		
218	<u>885 Maintenance Supervision and Engineering</u>		
219	<u>886 Maintenance of Structures and Improvements</u>		
220	<u>887 Maintenance of Mains</u>		
221	<u>888 Maintenance of Compressor Station Equipment</u>		
222	<u>889 Maintenance of Measuring and Regulating Station Equipment-General</u>		
223	<u>890 Maintenance of Meas. and Reg. Station Equipment-Industrial</u>		
224	<u>891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station</u>		
225	<u>892 Maintenance of Services</u>		
226	<u>893 Maintenance of Meters and House Regulators</u>		
227	<u>894 Maintenance of Other Equipment</u>		
228	<u>TOTAL Maintenance (Total of lines 218 thru 227)</u>		
229	<u>TOTAL Distribution Expenses (Total of lines 216 and 228)</u>		
230	<u>5. CUSTOMER ACCOUNTS EXPENSES</u>		
231	<u>Operation</u>		
232	<u>901 Supervision</u>		
233	<u>902 Meter Reading Expenses</u>		
234	<u>903 Customer Records and Collection Expenses</u>		
235	<u>904 Uncollectible Accounts</u>		
236	<u>905 Miscellaneous Customer Accounts Expenses</u>		
237	<u>TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)</u>		
238	<u>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</u>		
239	<u>Operation</u>		
240	<u>907 Supervision</u>		
241	<u>908 Customer Assistance Expenses</u>		
242	<u>909 Informational and Instructional Expenses</u>		
243	<u>910 Miscellaneous Customer Service and Informational Expenses</u>		
244	<u>TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)</u>		
245	<u>7. SALES EXPENSES</u>		
246	<u>Operation</u>		
247	<u>911 Supervision</u>		

248	912 Demonstrating and Selling Expenses		
249	913 Advertising Expenses	21,799	20,851
250	916 Miscellaneous Sales Expenses		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	21,799	20,851
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	7,110,325	5,734,015
255	921 Office Supplies and Expenses	3,054,075	2,687,151
256	(Less) 922 Administrative Expenses Transferred-Credit	111,748	112,813
257	923 Outside Services Employed	5,116,647	4,480,644
258	924 Property Insurance	409,183	300,718
259	925 Injuries and Damages	1,689,675	1,345,235
260	926 Employee Pensions and Benefits	4,003,487	3,792,655
261	927 Franchise Requirements		
262	928 Regulatory Commission Expenses	1,247,696	1,077,631
263	(Less) 929 Duplicate Charges-Credit		
264	930.1General Advertising Expenses		
265	930.2Miscellaneous General Expenses	9,350	9,350
266	931 Rents	1,250,636	1,264,375
267	TOTAL Operation (Total of lines 254 thru 266)	23,779,326	20,578,961
268	Maintenance		
269	932 Maintenance of General Plant		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	23,779,326	20,578,961
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	62,903,164	54,612,583

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: EmployeePensionsAndBenefits			
The following is the disclosure required by RP04-274 for the qualified pension plan:			
	2023		2022
Service cost	\$ 400,252	\$	331,224
Interest cost	643,567		377,791
Expected return on assets	(483,232)		(453,159)
Prior service cost amortization	-		-
Net loss/(gain) amortization	-		-
Respondent's actual benefit cost incurred*	560,587		255,856
Less: cost included for the pension plan in RP04-274	1,305,325		1,305,325
Expense more (less) than RP04-274	\$ (744,738)	\$	(1,049,469)
*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 \$3,211K and \$3,736k as of December 31, 2023 and 2022, respectively.			

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
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	755,269	165,117	(541,362)	(44,471)		
2	Operating Balancing Agreements	(8,089,718)	(461,503)	(2,946,412)	(61,437)		
25	Total	(7,334,449)	(296,386)	(3,487,774)	(105,908)		

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Gas Used in Utility Operations							
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).							
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)		Natural Gas Amount of Credit (in dollars) (d)		
1	810 Gas Used for Compressor Station Fuel - Credit	854	13,976,049		137,167,415		
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		2,078,674				
7	Net increase/(decrease) in line pack		59,686				
25	Total		16,114,409		137,167,415		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: QuantityOfNaturalGasDeliveredByUtilityGasUsedForCompressorStationFuel			
Gas Used for Compressor Station Fuel (estimate)	\$	13,976,049	
Adjustments for actual gas vs estimated gas			—
Total Gas Used for Compressor Station Fuel reported on page 520, line 28, column C	\$	13,976,049	

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Transmission and Compression of Gas by Others (Account 858)					
1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).					
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (c)	Dth of Gas Delivered (d)	
1					
2					
3					
4					
5					
6					
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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: 04/18/2024		Year/Period of Report: End of: 2023/ 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							
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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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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				
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15				
16				
17				
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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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4		
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)								
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>								
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					1,638,726		1,638,726
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	59,876,619				1,132,095		61,008,713
9	Distribution plant							
10	General Plant (footnote details)	2,056,789						2,056,789
11	Common plant-gas							
12	Total	61,933,408				2,770,821		64,704,229

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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)							
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>							
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)				2,930,547		
8	General Plant (footnote details)				23,067		
9	Intangible Plant (footnote details)				30,359		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: PlantBasesUsedInEstimatingDepreciationCharges				
Depreciation basis for transmission plant as of December 31, 2023 in thousands.				
Transmission Plant Onshore		Plant as of	Rate	
Transmission - Vintage	\$	12/31/2023	1,156,191	1.15 %
Transmission -2002 Expansion			58,522	2.48 %
Transmission - 2003 Expansion			1,160,408	1.80 %
Transmission - 2010 Expansion			54,571	2.25 %
Transmission - Big Horn			3,996	0.52 %
Transmission - High Desert			31,018	1.16 %
Transmission - Apex			308,464	2.34 %
Transmission - Mountain Pass			20,042	2.32 %
Transmission - Desert Peak			3,847	1.8 %
Transmission - Compressor Engines			133,489	9.92 %
Total Transmission Plant Onshore	\$		2,930,548	
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			\$	2,944,989
(b) Concept: PlantBasesUsedInEstimatingDepreciationCharges				
Depreciation basis for transmission plant as of December 31, 2023 in thousands.				
General Plant		Plant as of	Rate	
General Plant - Office Furniture & Equipment	\$	12/31/2023	872	6.67 %
General Plant - Computers (PCs & Laptops)			545	33.33 %
General Plant - Other Computer Equipment			3,840	20.00 %
General Plant - Vehicles			4,324	18.00 %
General Plant - Communications			886	10.00 %
General Plant - Other			12,600	4.00 %
Total General Plant	\$		23,067	
General plant depreciation rates are based on RP04-274.				
(c) Concept: PlantBasesUsedInEstimatingDepreciationCharges				
Depreciation basis for transmission plant as of December 31, 2023 in thousands.				
Intangible Plant		Plant as of	Rate	
Contributions in Aid of Construction		12/31/2023		
Vintage	\$		9,665	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	\$		23,010	
Other Intangible				
Software	\$		6,243	20.00 %
Leasehold Improvements			1106	6.67 %
Total Other Intangible	\$		7,349	
Total Intangible Plant	\$		30,359	
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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. <div>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.</div>				
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	27,895		
8	TOTAL Account 426.1 - Donations	27,895		
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	12,019		
16	TOTAL Account 426.3 - Penalties	12,019		
17	Account 426.4 Expenditures for Certain Civic, Political, and Related Activities			
18	Certain Civic, Political, and Related Activities less than \$250,000	10,157		
19	Total Account 426.4 - Expenditues for Certain Civic, Political, and Related Activities	10,157		
20	Account 426.5 - Other Deductions			
21	Deductions less than \$250,000	3,734		
22	TOTAL Account 426.5 - Other Deductions	3,734		
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4				
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 2022 FERC Annual Charge	941,498		941,498	941,498					182.3	941,498	
2	Federal Energy Regulatory Commission Order No. 472 2023 FERC Annual Charge	1,224,789		1,224,789					1,224,789	182.3	306,198	918,591
25	TOTAL	2,166,287		2,166,287	941,498				1,224,789		1,247,696	918,591

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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	527,737		
2	Pensions - other	913,217		
3	Post-retirement benefits other than pensions (PBOP)	449,449		
4	Post-employment benefit plans			
5	Other (Specify)			
6	Healthcare and other benefits	2,113,084		
40	Total	4,003,487		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: EmployeePensionsAndBenefits			
The following is the disclosure required by RP04-274 for the qualified pension plan:			
	2023		2022
Service cost	\$ 400,252	\$	331,224
Interest cost	643,567		377,791
Expected return on assets	(483,232)		(453,159)
Prior service cost amortization	-		-
Net loss/(gain) amortization	-		-
Respondent's actual benefit cost incurred*	560,587		255,856
Less: cost included for the pension plan in RP04-274	1,305,325		1,305,325
Expense more (less) than RP04-274	\$ (744,738)	\$	(1,049,469)
*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 \$3,211K and \$3,736k as of December 31, 2023 and 2022, respectively.			

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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	11,971,256	23,192		11,994,448
33	Distribution				
34	Customer Accounts				

35	Customer Service and Informational				
36	Sales				
37	Administrative and General	6,570,382	2,628,616		9,198,998
38	TOTAL Operation (Total of lines 28 thru 37)	18,541,638	2,651,808		21,193,446
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	143,291			143,291
45	Distribution				
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)	143,291			143,291
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)	12,114,547	23,192		12,137,739
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)	6,570,382	2,628,616		9,198,998
60	Total Operation and Maintenance (Total of lines 50 thru 59)	18,684,929	2,651,808		21,336,737
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	18,684,929	2,651,808		21,336,737
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	834,085	87,732	605,704	1,527,521
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	834,085	87,732	605,704	1,527,521
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant	694			694
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)	694			694
75.1	Other Accounts	(39,174)			(39,174)
76	TOTAL Other Accounts	(39,174)			(39,174)
77	TOTAL SALARIES AND WAGES	19,480,534	2,739,540	605,704	22,825,778

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			
(a) Concept: SalariesAndWagesOtherAccounts			
The (\$39,174) pertains to the following: Customer requested feasibility study and preliminary engineering review (Account 182.3)			
			\$ (39,174)
			\$ (39,174)

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Charges for Outside Professional and Other Consultative Services				
<div>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.</div> <div>2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.</div> <div>3. Total under a description "Total", the total of all of the aforementioned services.</div> <div>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.</div>				
Line No.	Description (a)	Amount (in dollars) (b)		
1	WHC ENERGY SERVICES LLC	22,147,292		
2	FLARE CONSTRUCTION INC	7,601,551		
3	QUALITY INTEGRATED SERVICES INC	6,636,457		
4	SWI LLC	4,129,546		
5	MICHELS PIPELINE INC	4,015,851		
6	SUNLAND CONSTRUCTION INC	2,948,853		
7	PII NORTH AMERICA LLC	2,258,234		
8	SOLAR TURBINES INCORPORATED	1,742,108		
9	XCEL NDT LLC	1,625,180		
10	CONSULTNET	1,490,739		
11	ATS WELDING INC	1,079,817		
12	ACCURATE CORROSION CONTROL INC	1,042,736		
13	QUALITY ELECTRICAL CONTRACTORS INC	960,887		
14	CEDAR EXCAVATION	923,429		
15	WSP USA INC	860,115		
16	STANTEC CONSULTING SERVICES INC	721,062		
17	WHITELEY INFRASTRUCTURE GROUP	593,774		
18	EPCON PARTNERS INC	586,380		
19	SPARTAN COMPANIES	549,532		
20	MIDDLE CANYON ELECTRIC LLC	491,773		
21	CAMPOS EPC LLC	487,363		
22	COAST TO COAST INSPECTION SERVICES INC	476,771		
23	EN ENGINEERING LLC	455,887		
24	ARCADIS US INC	324,239		
25	SOUTHERN NEVADA ENVIRONMENTAL INC	314,059		
26	Other (\$250,000 or less)	7,947,250		
27	TOTAL	72,410,884		

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
Transactions with Associated (Affiliated) Companies				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total", the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Finance and Accounting services	Northern Natural Gas ("NNG")	107, 923	1,456,180
3	Legal Services	NNG	923	55,615
4	Executive management services	NNG	923	152,826
5	Other - goods and services provided by under \$250,000	NNG	107, 234, 426.1, 850, 923	453,135
6	IT shared services	MidAmerican Energy Company ("MEC")	923	516,421
7	Other - goods and services provided by under \$250,000	MEC	^(b) Various	1,178,049
8	Other - goods and services provided by under \$250,000	Berkshire Hathaway Energy Company ("BHE")	^(a) Various	10,567,405
9	Other - goods and services provided by under \$250,000	PacifiCorp	850, 920, 923	267,253
10	^(a) —			
19	TOTAL			14,646,884
20	Goods or Services Provided for Affiliated Company			
21	^(a) —			
22	Gas transportation services	Nevada Power Company ("NVE")	489.2	50,188,597
23	Other - goods and services provided for under \$250,000	NVE	^(a) Various	173,195
24	Gas transportation services	PacifiCorp	489.2	3,162,770
25	Other - goods and services provided for under \$250,000	NNG	408.1, 850, 920, 921, 926	744,908
26	Other - goods and services provided for under \$250,000	BHE GTS LLC	408.1, 850, 920, 921, 926	82,785
27	Other - goods and services provided for under \$250,000	MEC	408.1, 850, 852, 920, 921, 926	385,133
28	Other - goods and services provided for under \$250,000	Berkshire Hathaway Renewables	408.1, 850, 920, 921, 926	106,178
29	Other - goods and services provided for under \$250,000	BHE	408.1, 850, 826, 920	510,721
30	Other - goods and services provided for under \$250,000	BHE Compression Services, LLC	408.1, 850, 920, 926	151,736
31	Other - goods and services provided for under \$250,000	BHE Pipeline Group LLC	408.1, 850, 920	135,297
40	TOTAL			55,641,320

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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: 04/18/2024			Year/Period of Report: End of: 2023/ Q4				
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	36,843,175		958,659	4,023,547	3,042,360	40659	6	01/05/2023
2	Painter, Uinta County, Wyoming	Transmission Compressor Stations	2	11,000	20,674,207	4,231,757		416,992	408,210	413,280	12682	2	07/22/2023
3	Coyote Creek, Uinta County, Wyoming	Transmission Compressor Stations	2	31,000	59,277,997	9,302,977		315,123	1,138,874	581,520	12261	2	01/05/2023
4	Salt Lake City, Salt Lake County, Utah	Transmission Compressor Stations	2	30,000	44,347,801	11,372,930		508,009	783,323	416,960	7951	2	01/05/2023
5	Elberta, Utah County, Utah	Transmission Compressor Stations	2	31,000	51,956,336	11,377,104		256,374	1,194,516	510,160	12547	2	01/05/2023
6	Fillmore, Millard County, Utah	Transmission Compressor Stations	2	30,000	55,021,711	13,571,038		78,898	1,322,672	316,300	13721	2	01/04/2023
7	Milford, Beaver County, Utah	Transmission Compressor Stations	1	30,000	63,451,727	4,446,464		453,782	495,254	817,920	3350	1	01/05/2023
8	Veyo, Washington County, Utah	Transmission Compressor Stations	3	45,000	62,640,584	18,268,081		158,043	1,823,302	690,000	19033	3	01/04/2023
9	Dry Lake, Clark County, Nevada	Transmission Compressor Stations	2	31,000	54,980,722	12,155,798		25,125	1,077,247	624,525	10744	2	01/05/2023
10	Goodsprings, Clark County Nevada	Transmission Compressor Stations	3	45,000	70,141,154	15,598,091		26,391	1,709,104	538,716	18250	3	01/04/2023
11	Daggett, San Bernadino County, California	Transmission Compressor Stations	1	4,000	25,703,328		763,503	23,066		2,465,506	1493	1	03/16/2023
25	Total		26	383,500	653,122,091	137,167,415	763,503	3,220,462	13,976,049	10,417,247		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: 04/18/2024	Year/Period of Report: End of: 2023/ 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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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 as True or False, 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)	Indication of Ownerships (d)	Total Miles of Pipe (e)
1	Operated by Respondent: Wyoming	WY			154
2	Operated by Respondent: Utah	UT			777
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	1,454
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				1,454
25	TOTAL				1,755

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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: 04/18/2024	Year/Period of Report: End of: 2023/ 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	136,923	2,519,920	2,656,843	
5	Interruptible Transportation	9,721	28,453	38,174	
6	Other (Specify)				
6.1					
7	TOTAL	146,644	2,548,373	2,695,017	
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		111,645	111,645	
17	Other (Specify)				
17.1					
18	TOTAL		111,645	111,645	
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES				
20	Date(s): 2021-06-16				
22	No-Notice Transportation				
23	Other Firm Transportation	174,628	8,036,928	8,211,556	
24	Interruptible Transportation		22,048	22,048	
25	Other (Specify)				
25.1					
26	TOTAL	174,628	8,058,976	8,233,604	
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	<u>Gas Withdrawn from Storage for System Operations</u>			
35	<u>Reduction in Line Pack</u>		(136)	(136)
36	Other (Specify)			
36.1				
37	TOTAL		(136)	(136)

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
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					
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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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
Gas Account - Natural Gas							
<div>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</div> <div>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</div> <div>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</div> <div>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</div> <div>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</div> <div>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</div> <div>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</div> <div>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</div> <div>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</div> <div>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</div>							
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	812,987,673		203,566,784		
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	(573,436)		(281,236)		
10	Gas Received as Imbalances (Account 806)	328	18,253		16,822		
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		13,938,267		3,294,163		
14	Gas Received from Shippers as Lost and Unaccounted for		2,165,200		546,526		
15	Other Receipts (Specify) (footnote details)						
15.1	Other Receipts (Specify) (footnote details)		59,686		14,376		
16	Total Receipts (Total of lines 3 thru 15)		828,595,643		207,157,435		
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	812,987,673		203,566,784		
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	(220,466)		(327,192)		
25	Gas Delivered as Imbalances (Account 806)	328	(190,898)		(19,795)		
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	13,976,049		3,403,445		
29	Other Deliveries and Gas Used for Other Operations						

29.1	Other Deliveries and Gas Used for Other Operations		(17,607)	74,999
30	Total Deliveries (Total of lines 18 thru 29)		826,534,751	206,698,241
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		2,060,892	459,194
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		828,595,643	207,157,435
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	30,032,841	9,747,637
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	119,214	(15,096)
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		9,831	9,760
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		30,161,886	9,742,301
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	30,032,841	9,747,637
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	112,598	(17,989)
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		(1,335)	287
30	Total Deliveries (Total of lines 18 thru 29)		30,144,104	9,729,935
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		17,782	12,366
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		30,161,886	9,742,301

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: 04/18/2024	Year/Period of Report: End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission			
Line 5 page 520			812,987,673
Line 10 page 520			18,253
Line 5 page 520a			30,032,841
Line 10, column J on page 305			843,038,767
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 (16,516) 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 (16,516) 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 (150,675) Dth, the Mojave Pipeline Operating Company (MPOC) imbalance of (69,791) Dth for a total of (220,466) 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 (16,516) 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 (16,516) 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 (16,516) Dth between Page 520 and page 328.			
(j) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations			
Line pack activity			

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: 04/18/2024				Year/Period of Report: End of: 2023/ Q4					
Shipper Supplied Gas for the Current Quarter															
<div>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</div> <div>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</div> <div>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (n) and (o).</div> <div>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</div> <div>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</div> <div>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</div> <div>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</div> <div>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</div> <div>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</div> <div>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</div>															
Line No.	Item (a)	Month 1													
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (n)	Account(s) Credited (o)
						Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	264,609	184,072	817,381	1,266,062	687,983	478,587	2,125,191	3,291,761					0	0
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	264,609	184,072	817,381	1,266,062	687,983	478,587	2,125,191	3,291,761						
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	249,420	161,399	735,792	1,146,611	648,492	419,637	1,913,059	2,981,188					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	249,420	161,399	735,792	1,146,611	648,492	419,637	1,913,059	2,981,188						
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)														
16	Gathering														
17	Production/Extraction/Processing														
18	Transmission				0										
19	Distribution														
20	Storage														
21	Other Deliveries (specify) (footnote details)														
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations														
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)														
24	Gathering														
25	Production/Extraction/Processing														
26	Transmission	28,996	36,987	120,357	186,340	75,390	96,166	312,928	484,484						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	28,996	36,987	120,357	186,340	75,390	96,166	312,928	484,484						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	(13,807)	(14,314)	(38,768)	(66,889)	(35,899)	(37,216)	(100,796)	(173,911)						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	(13,807)	(14,314)	(38,768)	(66,889)	(35,899)	(37,216)	(100,796)	(173,911)						
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														
51	Total Disposition Of Excess Gas														
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack	13,807	14,314	38,768	66,889	35,899	37,216	100,796	173,911						
65	Total Gas Acquired To Meet Deficiency	13,807	14,314	38,768	66,889	35,899	37,216	100,796	173,911						

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT		
Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	205,588,629
67	Backhaul Volume in Dths for the Quarter	7,742,614
68	TOTAL (Lines 66 and 67)	213,331,243

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: 04/18/2024				Year/Period of Report: End of: 2023/ Q4					
Shipper Supplied Gas for the Current Quarter															
<div>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</div> <div>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</div> <div>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (n) and (o).</div> <div>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</div> <div>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</div> <div>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</div> <div>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</div> <div>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</div> <div>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</div> <div>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</div>															
Line No.	Item (a)	Month 2													
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (n)	Account(s) Credited (o)
						Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	237,932	124,781	833,534	1,196,247	1,222,970	641,374	4,284,365	6,148,709						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	237,932	124,781	833,534	1,196,247	1,222,970	641,374	4,284,365	6,148,709						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	207,040	100,051	702,299	1,009,390	1,064,186	514,262	3,609,817	5,188,265					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	207,040	100,051	702,299	1,009,390	1,064,186	514,262	3,609,817	5,188,265						
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)														
16	Gathering														
17	Production/Extraction/Processing														
18	Transmission														
19	Distribution														
20	Storage														
21	Other Deliveries (specify) (footnote details)														
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations														
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)														
24	Gathering														
25	Production/Extraction/Processing														
26	Transmission	25,511	24,910	108,295	158,716	131,127	128,037	556,636	815,800						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	25,511	24,910	108,295	158,716	131,127	128,037	556,636	815,800						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	5,381	(180)	22,940	28,141	27,657	(925)	117,912	144,644						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	5,381	(180)	22,940	28,141	27,657	(925)	117,912	144,644						
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	5,381		22,940	28,321	27,657		117,912	145,569						
51	Total Disposition Of Excess Gas	5,381		22,940	28,321	27,657		117,912	145,569						
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack		180		180		925		925						
65	Total Gas Acquired To Meet Deficiency		180		180		925		925						

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: 04/18/2024				Year/Period of Report: End of: 2023/ Q4					
Shipper Supplied Gas for the Current Quarter															
<div>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</div> <div>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</div> <div>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (n) and (o).</div> <div>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</div> <div>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</div> <div>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</div> <div>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</div> <div>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</div> <div>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</div> <div>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</div>															
Line No.	Item (a)	Month 3													
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Account(s) Debited (n)	Account(s) Credited (o)
						Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)		
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	288,796	183,527	915,817	1,388,140	1,689,457	1,073,633	5,357,529	8,120,619						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	288,796	183,527	915,817	1,388,140	1,689,457	1,073,633	5,357,529	8,120,619						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	267,306	158,236	821,902	1,247,444	1,563,740	925,681	4,808,127	7,297,548					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	267,306	158,236	821,902	1,247,444	1,563,740	925,681	4,808,127	7,297,548						
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)														
16	Gathering														
17	Production/Extraction/Processing														
18	Transmission														
19	Distribution														
20	Storage														
21	Other Deliveries (specify) (footnote details)														
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations														
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)														
24	Gathering														
25	Production/Extraction/Processing														
26	Transmission	20,346	23,596	82,562	126,504	119,024	138,037	482,988	740,049						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	20,346	23,596	82,562	126,504	119,024	138,037	482,988	740,049						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	1,144	1,695	11,353	14,192	6,693	9,915	66,414	83,022						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	1,144	1,695	11,353	14,192	6,693	9,915	66,414	83,022						
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	1,144	1,695	11,353	14,192	6,693	9,915	66,414	83,022						
51	Total Disposition Of Excess Gas	1,144	1,695	11,353	14,192	6,693	9,915	66,414	83,022						
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: 04/18/2024		Year/Period of Report: End of: 2023/ Q4	
System Maps							
<div>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.</div> <div>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.</div> <div>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.</div> <div>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 then this report. Bind the maps to the report.</div>							
1		SystemMap2023.pdf					