

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.

<b>Exact Legal Name of Respondent (Company)</b> Kern River Gas Transmission Company	<b>Year/Period of Report:</b> End of: 2024/ Q4
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INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

Purpose

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

Who Must Submit

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

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

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

What and Where to Submit

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

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

Submit immediately upon publication, by either eFiling or mailing two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Form 2, Page 3, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared. Unless eFiling the Annual Report to Stockholders, mail these reports to the Secretary of the Commission at:

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

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

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

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

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

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

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>.

Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 2 and 2-A free of charge from: <https://www.ferc.gov/industries-data/natural-gas/industry-forms>. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE. Room 2A, Washington, DC 20426 or by calling (202).502-8371

When to Submit:

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

- FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)
- FERC Form 3-Q --- Natural gas companies that file a FERC Form 2 must file the FERC Form 3-Q within 60 days after the reporting quarter (18 C.F.R.§ 260.300), and
- FERC Form 3-Q --- Natural gas companies that file a FERC Form 2-A must file the FERC Form 3-Q within 70 days after the reporting quarter (18 C.F.R. § 260.300).

Where to Send Comments on Public Reporting Burden.

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

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

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

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

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

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

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

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

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

Footnote and further explain accounts or pages as necessary.

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

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

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

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

DEFINITIONS
<p><u>Btu per cubic foot</u> – 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).</p> <p><u>Commission Authorization</u> -- 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.</p> <p><u>Dekatherm</u> – A unit of heating value equivalent to 10 therms or 1,000,000 Btu.</p> <p><u>Respondent</u> – The person, corporation, licensee, agency, authority, or other legal entity or instrumentality on whose behalf the report is made.</p>

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: 2024/ 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) 04/18/2025
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 04/18/2025	
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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	Capital Stock	<a href="#">250</a>	12-96	
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	<a href="#">252</a>	12-96	NA
32	Other Paid-In Capital	<a href="#">253</a>	12-96	
33	Discount on Capital Stock	<a href="#">254</a>	12-96	NA
34	Capital Stock Expense	<a href="#">254</a>	12-96	NA
35	Securities Issued Or Assumed And Securities Refunded Or Retired During The Year	<a href="#">255.1</a>	12-96	NA
36	Long-Term Debt	<a href="#">256</a>	12-96	NA
37	Unamortized Debt Expense, Premium And Discount On Long-Term Debt	<a href="#">258</a>	12-96	NA
38	Unamortized Loss And Gain On Reacquired Debt	<a href="#">260</a>	12-96	NA
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	<a href="#">261</a>	12-96	
40	Taxes Accrued, Prepaid And Charged During Year, Distribution Of Taxes Charged	<a href="#">262</a>	REV 12-07	
41	Miscellaneous Current And Accrued Liabilities	<a href="#">268</a>	12-96	
42	Other Deferred Credits	<a href="#">269</a>	12-96	NA
43	Accumulated Deferred Income Taxes-Other Property (Account 282)	<a href="#">274</a>	REV 12-07	
44	Accumulated Deferred Income Taxes-Other (Account 283)	<a href="#">276</a>	REV 12-07	
45	Other Regulatory Liabilities	<a href="#">278</a>	REV 12-07	
	INCOME ACCOUNT SUPPORTING SCHEDULES			
46	Monthly Quantity & Revenue Data	<a href="#">299</a>	NEW 12-08	
47	Gas Operating Revenues	<a href="#">300</a>	REV 12-07	
48	Revenues From Transportation Of Gas Of Others Through Gathering Facilities	<a href="#">302</a>	12-96	NA
49	Revenues From Transportation Of Gas Of Others Through Transmission Facilities	<a href="#">304</a>	12-96	
50	Revenues From Storing Gas Of Others	<a href="#">306</a>	12-96	NA
51	Other Gas Revenues	<a href="#">308</a>	12-96	
52	Discounted Rate Services And Negotiated Rate Services	<a href="#">313</a>	NEW 12-07	
53	Gas Operation And Maintenance Expenses	<a href="#">317</a>	12-96	
54	Exchange And Imbalance Transactions	<a href="#">328</a>	12-96	
55	Gas Used In Utility Operations	<a href="#">331</a>	12-96	
56	Transmission And Compression Of Gas By Others	<a href="#">332</a>	12-96	NA
57	Other Gas Supply Expenses	<a href="#">334</a>	12-96	NA
58	Miscellaneous General Expenses-Gas	<a href="#">335</a>	12-96	
59	Depreciation, Depletion, and Amortization of Gas Plant		12-96	
59	Section A. Summary of Depreciation, Depletion, and Amortization Charges	<a href="#">336</a>	12-96	
59	Section B. Factors Used in Estimating Depreciation Charges	<a href="#">338</a>	12-96	
60	Particulars Concerning Certain Income Deductions And Interest Charges Accounts	<a href="#">340</a>	12-96	
	COMMON SECTION		12-96	
61	Regulatory Commission Expenses	<a href="#">350</a>	12-96	
62	Employee Pensions And Benefits (Account 926)	<a href="#">352</a>	NEW 12-07	
63	Distribution Of Salaries And Wages	<a href="#">354</a>	REVISED	
64	Charges For Outside Professional And Other Consultative Services	<a href="#">357</a>	REVISED	
65	Transactions With Associated (Affiliated) Companies	<a href="#">358</a>	NEW 12-07	
	GAS PLANT STATISTICAL DATA			
66	Compressor Stations	<a href="#">508</a>	REV 12-07	

67	<u>Gas Storage Projects</u>	<a href="#">512</a>	12-96	NA
67	<u>Gas Storage Projects</u>	<a href="#">513</a>	12-96	
68	<u>Transmission Lines</u>	<a href="#">514</a>	12-96	
69	<u>Transmission System Peak Deliveries</u>	<a href="#">518</a>	12-96	
70	<u>Auxiliary Peaking Facilities</u>	<a href="#">519</a>	12-96	NA
71	<u>Gas Account - Natural Gas</u>	<a href="#">520</a>	REV 01-11	
72	<u>Shipper Supplied Gas for the Current Quarter</u>	<a href="#">521</a>	REVISED 02-11	
73	<u>System Maps</u>	<a href="#">522.1</a>	REV. 12-96	
74	<u>Footnote Reference</u>			
75	<u>Footnote Text</u>			
76	<u>Stockholder's Reports (check appropriate box)</u>			
	<div><input type="checkbox"/> Four copies will be submitted</div> <div><input type="checkbox"/> No annual report to stockholders is prepared</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: 04/18/2025	Year/Period of Report: End of: 2024/ 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 2024, 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: 04/18/2025		Year/Period of Report: End of: 2024/ Q4	
Control Over Respondent							
<div>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.</div> <div>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.</div> <div>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.</div>							
Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)			
1	Berkshire Hathaway Inc.	M	DE	100			
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>-----</div> <div>DEFINITIONS</div> <div>-----</div> <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>								
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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.			
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</div> <div>8. State the estimated annual effect and nature of any important wage scale changes during the year.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>			
1. None			
2. None			
3. None			
4. None			
5. Delta Lateral – CP21-197-000. The Delta Lateral was placed into service April 1, 2024. Constructed and operating an approximately 35.84-mile, 24-inch-diameter pipeline lateral; a delivery meter station; and appurtenant facilities including a block valve, taps and a launcher and receiver with appurtenances, all located in Millard County, Utah.			
6. None			
7. None			
8. None			
9. Refer to Commitments and Contingencies footnote 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	3,095,274,077		3,005,773,095		
3	Construction Work in Progress (107)	200-201	52,196,040		106,071,437		
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,147,470,117		3,111,844,532		
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,663,591,076		1,625,388,583		
6	Net Utility Plant (Total of line 4 less 5)		1,483,879,041		1,486,455,949		
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)		1,483,879,041		1,486,455,949		
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)		13,453,441		11,460,741		
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)		13,453,441		11,460,741		
31	CURRENT AND ACCRUED ASSETS						
32	Cash (131)						
33	Special Deposits (132-134)		128,999		211,547		
34	Working Funds (135)						
35	Temporary Cash Investments (136)	222-223	27,421,509		19,730,407		
36	Notes Receivable (141)						
37	Customer Accounts Receivable (142)		17,287,901		18,115,680		
38	Other Accounts Receivable (143)		1,545,619		3,775		

39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		16,876,001	14,350,361
42	Fuel Stock (151)			
43	Fuel Stock Expenses Undistributed (152)			
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		34,266,418	30,710,639
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220		
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	5,634,326	1,968,471
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)			
59	Miscellaneous Current and Accrued Assets (174)		2,198,820	4,080,980
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)		1,950,387	573,678
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		107,309,980	89,745,538
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)			
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	233,448,310	219,889,347
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		574,945	574,945
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233		2,771,358
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235	107,812,099	109,461,921
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		341,835,354	332,697,571

81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,946,477,816	1,920,359,799
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FOOTNOTE DATA

<a href="#">(a)</a> Concept: SpecialDeposits			
Description	As of		As of
	December 31, 2024		December 31, 2023
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage		128,999	131,742
Other Special Deposits - Restricted Cash - Customer Deposits		—	—
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Long Term Incentive Plan		—	79,805
Total		128,999	211,547
<a href="#">(b)</a> Concept: AccountsReceivableFromAssociatedCompanies			
Description	As of		As of
	December 31, 2024		December 31, 2023
Intercompany post-retirement asset		12,103,081	9,410,022
Accounts Receivable from Associated Companies Other		4,772,920	4,940,339
Total		16,876,001	14,350,361
<a href="#">(c)</a> Concept: AccumulatedDeferredIncomeTaxes			
The Respondent estimates that the following amounts of deferred income taxes in account 190 could be included in the development of jurisdictional recourse rates.			
	12/31/24	12/31/23	
Deferred income taxes related to:			
Regulatory liabilities	90,453,483	95,868,364	
Net operating losses	1,501,256	530,074	
Total	91,954,739	96,398,438	



Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2025		Year/Period of Report: End of: 2024/ 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	1,248,271,246		1,238,271,246		
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	(90,885,776)		(124,519,333)		
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119					
13	(Less) Reacquired Capital Stock (217)	250-251					
14	Accumulated Other Comprehensive Income (219)	117	1,470,578		432,270		
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,158,856,049		1,114,184,184		
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)		7,167,276		8,482,769		
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)		8,473,181		7,992,165		
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)		15,640,457		16,474,934		
36	CURRENT AND ACCRUED LIABILITIES						
37	Current Portion of Long-Term Debt						

38	Notes Payable (231)			
39	Accounts Payable (232)		8,447,423	11,214,704
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		5,377,233	4,898,530
42	Customer Deposits (235)		6,047,076	4,982,328
43	Taxes Accrued (236)	262-263	11,576,345	9,891,060
44	Interest Accrued (237)			
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)			154,754
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,110,595	7,921,434
50	Obligations Under Capital Leases-Current (243)		1,361,744	1,249,829
51	Derivative Instrument Liabilities (244)			
52	(Less) Long-Term Portion of Derivative Instrument Liabilities			
53	Derivative Instrument Liabilities - Hedges (245)			
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges			
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		39,920,416	40,312,638
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		9,017,532	4,849,619
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269		
61	Other Regulatory Liabilities (254)	278	379,598,851	398,337,172
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		278,987,176	287,172,638
65	Accumulated Deferred Income Taxes - Other (283)		64,457,335	59,028,614
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		732,060,894	749,388,043
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,946,477,815	1,920,359,799

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccountsPayableToAssociatedCompanies			
Description	As of December 31, 2024		As of December 31, 2023
Intercompany pension liability		3,843,005	3,211,004
Accounts Payable to Associated Companies Other		1,534,228	1,687,526
Total		5,377,233	4,898,530
(b) 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, 2024 and 2023.			
(c) 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.			
	12/31/24	12/31/23	
Deferred income taxes related to:			
Regulatory assets	54,636,779	51,381,385	
Prepaid expenses, etc.	1,386,803	485,217	
Total	56,023,582	51,866,602	

[illegible]

[illegible]

67	Interest on Debt to Associated Companies (430)	340										
68	Other Interest Expense (431)	340	40,907									
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)											
70	Net Interest Charges (Total of lines 62 thru 69)		40,907									
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		123,633,560	142,561,469								
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)		123,633,560	142,561,469								

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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						(19,294,735)	(19,294,735)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income						(14,331,602)	(14,331,602)		
3	Preceding Quarter/Year to Date Changes in Fair Value						34,058,607	34,058,607		
4	Total (lines 2 and 3)						19,727,005	19,727,005	142,561,469	162,288,474
5	Balance of Account 219 at End of Preceding Quarter/Year						<a href="#">19</a> 432,270	432,270		
6	Balance of Account 219 at Beginning of Current Year						<a href="#">19</a> 432,270	432,270		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income						(12,987,548)	(12,987,548)		
8	Current Quarter/Year to Date Changes in Fair Value						14,025,856	14,025,856		
9	Total (lines 7 and 8)						1,038,308	1,038,308	123,633,560	124,671,868
10	Balance of Account 219 at End of Current Quarter/Year						<a href="#">19</a> 1,470,578	1,470,578		

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance			
The \$432,270 pertains to natural gas commodity swaps.			
<a href="#">(b)</a> Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance			
The \$432,270 pertains to natural gas commodity swaps.			
<a href="#">(c)</a> Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance			
The \$1,470,578 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: 04/18/2025		Year/Period of Report:  End of: 2024/ 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		(124,519,333)		(194,080,802)		
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)		123,633,557		142,561,469		
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](90,000,000)		(73,000,000)		
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)		(90,885,776)		(124,519,333)		
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)		(90,885,776)		(124,519,333)		
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: 04/18/2025	Year/Period of Report:  End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: DividendsDeclaredCommonStock			
Dividends			
	February 28, 2024 \$	20,000,000	
	April 23, 2024	15,000,000	
	May 31, 2024	2,000,000	
	July 30, 2024	10,000,000	
	August 27, 2024	15,000,000	
	September 25, 2024	10,000,000	
	October 26, 2024	10,000,000	
	November 25, 2024	8,000,000	
	\$	90,000,000	

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: 04/18/2025	Year/Period of Report:  End of: 2024/ Q4
Statement of Cash Flows				
<div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>				
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)	123,633,560	142,561,469	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	67,218,461	64,704,229	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization of (Specify) (footnote details)	(28,385,937)	(26,539,805)	
6	Deferred Income Taxes (Net)	(7,847,535)	(11,060,446)	
7	Investment Tax Credit Adjustments (Net)			
8	Net (Increase) Decrease in Receivables	(546,646)	11,392,122	
9	Net (Increase) Decrease in Inventory	(3,555,779)	(264,950)	
10	Net (Increase) Decrease in Allowances Inventory			
11	Net Increase (Decrease) in Payables and Accrued Expenses	(1,255,867)	6,035,897	
12	Net (Increase) Decrease in Other Regulatory Assets	(1,708,765)	(2,343,675)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	2,693,059	(56,047)	
14	(Less) Allowance for Other Funds Used During Construction	2,319,650	6,431,730	
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	(1,384,548)	(3,307,107)	
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	149,309,449	174,689,957	
20	Cash Flows from Investment Activities:			
21	Construction and Acquisition of Plant (including land):			
22	Gross Additions to Utility Plant (less nuclear fuel)	(79,558,910)	(142,487,761)	
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	(2,319,650)	(6,431,730)	
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)	(77,239,260)	(136,056,031)	
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>	(2,248,854)	(3,175,538)
39	<u>Proceeds from Sales of Investment Securities (a)</u>	1,129,769	1,980,733
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>	17,046,701	36,192,657
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>	(61,311,644)	(101,058,179)
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>	10,000,000	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>	(90,000,000)	(73,000,000)
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>	(80,000,000)	(64,000,000)
73	<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>		
74	<u>(Total of line 18, 49 and 71)</u>	7,997,805	9,631,778
76	<u>Cash and Cash Equivalents at Beginning of Period</u>	24,083,725	14,451,947
78	<u>Cash and Cash Equivalents at End of Period</u>	32,081,530	24,083,725

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities			
Description	Current		Prior
Amortization of regulatory assets and liabilities	(28,385,937)		(26,539,805)
Total	(28,385,937)		(26,539,805)
(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities			
Description	Current		Prior
VEBA contributions	(458,384)		(458,383)
Other	1,842,932		(2,848,724)
Total	1,384,548		(3,307,107)
(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesInvestingActivities			
Description	Current		Prior
Net increase(decrease) in payables and accrued expenses	(517,785)		9,997,067
Salvage Proceeds, net of removal costs	17,564,486		26,195,590
Total	17,046,701		36,192,657



	As of December 31,	
	2024	2023
Cash and cash equivalents	\$ 27,422	\$ 19,862
Restricted cash and cash equivalents in other current assets	—	—
Restricted cash and cash equivalents in other assets	4,660	4,222
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 32,082	\$ 24,084

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, 2024 and 2023, 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 from 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, 2024 and 2023, the balance of this reserve was \$60.7 million and \$57.4 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, 2024 and 2023, 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, 2024 and 2023, unbilled revenue was \$22.3 million and \$17.3 million, respectively, and is included in customer accounts receivable, net on the Balance Sheet. Approximately 87% of the Respondent's transportation revenue is from fixed reservation charges based on contractual quantities and rates regulated by the FERC. The remaining revenue is from market-oriented transportation charges, commodity charges, or facility charges. Market-oriented transportation is sold at market-indexed, discounted or negotiated rates. The rates are applied to scheduled quantities for commodity and market-oriented transportation. Differences between scheduled quantities and actual measured quantities are reflected on transportation or balancing agreements during the month in which transportation service is provided and are not material.

The Respondent is subject to FERC regulations and, accordingly, certain revenue collected may be subject to possible refunds upon final FERC orders in pending regulated rate proceedings. The Respondent may record revenue that is subject to refund based on its best estimates of the final outcomes of such proceedings and other third party regulatory proceedings, advice of counsel and estimated total exposure, as well as collection and other risks. The Respondent had no earned revenue subject to refund for the years ended December 31, 2024 and 2023.

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.

Reclassifications

In the current year the Respondent reclassified prior year amounts on its balance sheet totaling \$3.2 million from Accumulated Provision for Pensions and Benefits to Accounts Payable to Associated Companies to conform to current year presentation. The Respondent also reclassified \$9.4 million from Other Special Funds to Accounts Receivable from Associated Companies.

(3) Utility Plant, Net



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

	Depreciation Rates	2024	2023
Transmission plant - Original and 2002 Expansion ("Rolled-in") system <sup>(1)</sup>	1.15% to 2.48%	\$ 1,231,031	\$ 1,219,462
Transmission plant - 2003 and 2010 Expansion ("Incremental") system <sup>(1)</sup>	1.80% to 2.25%	1,230,614	1,224,605
Transmission plant - Apex Expansion system <sup>(1)</sup>	2.34%	308,856	308,862
Transmission plant - other	0.52% to 2.32%	127,868	58,992
Compressor engines	9.92%	129,147	133,069
Intangible plant <sup>(2)</sup>	1.15% to 20.00%	35,385	30,358
General plant	4.00% to 33.33%	25,973	23,067
Property under Capital Leases	—%	6,399	7,359
Total operating assets		3,095,274	3,005,774
Accumulated depreciation and amortization		(1,663,591)	(1,625,389)
Net operating assets		1,431,683	1,380,385
Construction work-in-progress		52,196	106,071
Utility plant, net		\$ 1,483,879	\$ 1,486,456

(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, 2024 and 2023. 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 land easements or right of way of \$74.7 million as of both December 31, 2024 and 2023, respectively, and accumulated amortization of \$43.8 million and \$42.5 million as of December 31, 2024 and 2023, respectively, which is reflected in utility plant, net on the Balance Sheets. Capitalized land easements or right of way costs are amortized at rates ranging from 1.15% to 2.48%.

For the years ended December 31, 2024 and 2023, depreciation expense of \$64.1 million and \$61.9 million, respectively, and amortization expense of \$ 3.2 million and \$2.8 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 \$3.7 million for 2025, \$6.2 million for 2026, \$6.1 million for 2027, \$6.3 million for 2028 and 2029.

(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	2024	2023
Levelized depreciation on utility plant <sup>(1)</sup>	26 years	\$ 29,485	\$ 33,645
Deferred income taxes associated with equity AFUDC	26 years	16,101	15,808
Deferred depreciation on incremental capital additions	N/A	183,287	166,064
Other	Various	4,575	4,372
Total		\$ 233,448	\$ 219,889

(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 \$4.6 million and \$4.4 million as of December 31, 2024 and 2023, 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	2024	2023
Levelized depreciation on utility plant <sup>(1)</sup>	26 years	\$ 215,253	\$ 230,266
Excess deferred income taxes <sup>(2)</sup>	Various	152,242	158,661
Other	Various	12,104	9,410
Total		\$ 379,599	\$ 398,337

(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 \$26.2 million and \$24.0 million as of December 31, 2024 and 2023, 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 \$8.9 million and \$6.4 million as of December 31, 2024 and 2023, 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):

	2024	2023
Current:		
Federal	\$ 34,990	\$ 42,172
State	6,065	7,856
	41,055	50,028
Deferred:		
Federal	(8,100)	(9,708)
State	252	(1,352)
	(7,848)	(11,060)
Total	\$ 33,207	\$ 38,968

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:

	2024	2023
Federal statutory income tax rate	21.0 %	21.0 %
State income tax, net of federal income tax benefit	3.4	3.7
Effects of ratemaking	(3.0)	(2.4)
State apportionment and rate changes	(0.3)	(0.8)
Other	0.1	0.0
Effective income tax rate	21.2 %	21.5 %

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

	2024	2023
<b>Deferred income tax assets:</b>		
Regulatory liabilities	\$ 93,432	\$ 98,188
Federal and state carryforwards	1,602	616
Leases - ROU liability	2,099	2,399
Contribution in aid of construction	7,476	5,277
Other	3,203	2,982
Total deferred income tax assets	107,812	109,462
<b>Deferred income tax liabilities:</b>		
Utility plant, net	(278,987)	(287,173)
Regulatory assets	(57,496)	(54,142)
Leases - ROU asset	(1,575)	(1,814)
Other	(5,386)	(3,072)
Total deferred income tax liabilities	(343,444)	(346,201)
Net deferred income tax liability	\$ (235,632)	\$ (236,739)

The following table provides the Respondent's net operating loss carryforwards and expiration dates as of December 31, 2024 (in thousands):

	Federal	State
Net operating loss carryforwards	\$ 6,202	\$ 6,070
Deferred income taxes on net operating loss carryforwards	1,302	300
Expiration dates	Indefinite	2039 - Indefinite

The Respondent has recognized a deferred tax valuation allowance of \$0.1 million 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, 2020, except for the impact of any federal audit adjustments. The closure of examinations, or the expiration of the statute of limitations, for state filings may not preclude the state from adjusting the state net operating loss carryforward utilized in a year for which the statute of limitations is not closed.

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

*Net Periodic Benefit Cost*

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

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

	Pension		Other Postretirement	
	2024	2023	2024	2023
Service cost	\$ 9	\$ 10	\$ 5	\$ 5
Interest cost	31	32	13	13
Expected return on plan assets	(31)	(30)	(16)	(14)
Curtailment	(1)	—	—	—
Settlement	—	(3)	—	—
Net amortization	(1)	—	1	—
Net periodic benefit cost (credit)	\$ 7	\$ 9	\$ 3	\$ 4

The Respondent's share of pension cost totaled \$0.4 million and \$0.5 million for the years ended December 31, 2024 and 2023, respectively. The Respondent's share of other postretirement cost totaled \$(0.4) million and \$(0.2) million for the years ended December 31, 2024 and 2023, respectively.

*Funded Status*

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

	Pension		Other Postretirement	
	2024	2023	2024	2023
<b>Plan assets at fair value, beginning of year</b>	\$ 516	\$ 490	\$ 278	\$ 240
Employer contributions	7	7	3	3
Participant contributions	—	—	1	1
Actual return on plan assets	45	64	41	51
Settlement	—	—	—	—
Benefits paid	(46)	(45)	(17)	(17)
<b>Plan assets at fair value, end of year</b>	\$ 522	\$ 516	\$ 306	\$ 278

The Respondent's total contributions to the pension plan and the other postretirement plan totaled \$0.8 million and \$1.0 million for the years ended December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023, the fair value of plan assets attributable to the Respondent in the pension plan was \$8.1 million and \$8.7 million, respectively, and the other postretirement plan was \$16.8 million and \$14.7 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	
	2024	2023	2024	2023
<b>Benefit obligation, beginning of year</b>	\$ 598	\$ 586	\$ 241	\$ 243
Service cost	9	10	5	5
Interest cost	31	32	13	13
Participant contributions	—	—	1	1
Actuarial (gain) loss	(17)	15	(24)	(4)
Amendment	(3)	—	—	—
Curtailment	—	—	—	—
Settlement	—	—	—	—
Acquisition	—	—	—	—
Benefits paid	(46)	(45)	(17)	(17)
<b>Benefit obligation, end of year</b>	\$ 572	\$ 598	\$ 219	\$ 241
<b>Accumulated benefit obligation, end of year</b>	\$ 542	\$ 564		

MEC paid benefits from the plans to the Respondent's participants totaling \$2.1 million and \$2.0 million for the years ended December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023, the benefit obligation attributable to the Respondent for the pension plan was \$12.0 million and \$11.9 million, respectively, and for the other postretirement plan was \$4.7 million and \$5.4 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	
	2024	2023	2024	2023
Plan assets at fair value, end of year	\$ 522	\$ 516	\$ 306	\$ 278
Less - benefit obligation, end of year	572	598	219	241
Funded Status	\$ (50)	\$ (82)	\$ 87	\$ 37
Amounts recognized on the Balance Sheets:				
Other assets	\$ 29	\$ 3	\$ 87	\$ 37
Other current liabilities	(7)	(8)	—	—
Other liabilities	(72)	(77)	—	—
Amounts recognized	\$ (50)	\$ (82)	\$ 87	\$ 37

As of December 31, 2024 and 2023, the Respondent recorded in payables to associated companies its portion of the under funded status of the pension plan of \$3.8 million and \$3.2 million, respectively and in receivables from associated companies its portion of the over funded status of the other postretirement plan of \$12.1 million and \$9.4 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative services agreement. Offsetting regulatory liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates.

Unrecognized Amounts

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

	Pension		Other Postretirement	
	2024	2023	2024	2023
Net gain	\$ (49)	\$ (19)	\$ (79)	\$ (30)
Prior service (credit) cost	(5)	(3)	17	18
Total	\$ (54)	\$ (22)	\$ (62)	\$ (12)

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, 2024 and 2023 is as follows (in millions):

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
<b>Pension</b>				
Balance, December 31, 2022	\$ 14	\$ (1)	\$ (20)	\$ (7)
Net loss (gain) arising during the year	2	(22)	2	(18)
Settlement	—	3	—	3
Total	2	(19)	2	(15)
Balance, December 31, 2023	16	(20)	(18)	(22)
Net loss (gain) arising during the year	1	(22)	(9)	(30)
Net prior service cost (credit) arising during the year	—	—	(3)	(3)
Net amortization	—	—	1	1
Total	1	(22)	0	(32)
Balance, December 31, 2024	\$ 17	\$ (42)	\$ (29)	\$ (54)

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
<b>Other postretirement</b>				
Balance, December 31, 2022	\$ 33	\$ —	\$ (3)	\$ 30
Net loss (gain) arising during the year	(33)	3	(11)	(41)
Net amortization	—	1	(2)	(1)
Total	(33)	4	(13)	(42)
Balance, December 31, 2023	—	4	(16)	(12)
Net loss (gain) arising during the year	—	—	(14)	(49)
Net amortization	—	—	(1)	(1)
Total	—	(35)	(15)	(50)
Balance, December 31, 2024	\$ —	\$ (31)	\$ (31)	\$ (62)

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	
	2024	2023	2024	2023
Benefit obligations as of December 31,				
Discount rate	5.75%	5.45%	5.70%	5.45%
Rate of compensation increase	3.00%	3.00%	N/A	N/A
Interest crediting rates for cash balance plan				
2023	N/A	3.50%	N/A	N/A
2024	3.81%	3.50%	N/A	N/A
2025	3.81%	3.50%	N/A	N/A
2026	3.81%	3.50%	N/A	N/A
2027 and beyond	3.81%	3.50%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	5.45%	5.70%	5.45%	5.60%
Expected return on plan assets <sup>(1)</sup>	6.55%	6.35%	6.65%	6.80%
Rate of compensation increase	3.00%	3.00%	N/A	N/A
Interest crediting rates for cash balance plan	3.81%	3.50%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 5.45% for 2024 and 5.52% for 2023.

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.

	2024	2023
Assumed healthcare cost trend rates as of December 31:		
Healthcare cost trend rate assumed for next year	7.00 %	6.20 %
Rate that the cost trend rate gradually declines to	5.00 %	5.00 %
Year that the rate reaches the rate it is assumed to remain at	2033	2028

Contributions and Benefit Payments

MEC's contributions to its pension and other postretirement benefit plans are expected to be \$7 million and \$1 million, respectively, during 2025. 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 \$0.5 million and \$(0.8) million, respectively, during 2025. 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 2025 through 2029 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2025	\$ 55	\$ 22
2026	54	22
2027	52	22
2028	50	22
2029	49	22
2030-2034	223	96

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, 2024:

	Pension	Other Postretirement
	%	%
Debt securities <sup>(1)</sup>	40-60	20-40
Equity securities <sup>(1)</sup>	30-60	60-80
Other	0-15	0-5

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

Fair Value Measurements

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

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

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

	Input Levels for the Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
<b>As of December 31, 2024</b>				
Cash equivalents	\$ —	\$ 11	\$ —	\$ 11
Debt securities:				
U.S. government obligations	27	—	—	27
Corporate obligations	—	117	—	117
Municipal obligations	—	5	—	5
Agency, asset and mortgage-backed obligations	—	15	—	15
Equity securities:				
U.S. companies	53	—	—	53
International companies	1	—	—	1
Total assets in the fair value hierarchy	<u>\$ 81</u>	<u>\$ 148</u>	<u>\$ —</u>	<u>229</u>
Investment funds <sup>(2)</sup> measured at net asset value				293
Total assets measured at fair value				<u>\$ 522</u>
<b>As of December 31, 2023</b>				
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	<u>\$ 91</u>	<u>\$ 141</u>	<u>\$ —</u>	<u>232</u>
Investment funds <sup>(2)</sup> measured at net asset value				284
Total assets measured at fair value				<u>\$ 516</u>

(1) Refer to Note 12 for additional discussion regarding the three levels of the fair value hierarchy.

(2) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 71% and 29%, respectively, for 2024 and 68% and 32%, respectively, for 2023. Additionally, these funds are invested in U.S. and international securities of approximately 94% and 6%, respectively, for 2024 and 97% and 3%, respectively, for 2023.

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

	Input Levels for the Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
<b>As of December 31, 2024</b>				
Cash equivalents	\$ 9	\$ —	\$ —	\$ 9
Debt securities:				
U.S. government obligations	2	—	—	2
Corporate obligations	—	3	—	3
Municipal obligations	—	25	—	25
Agency, asset and mortgage-backed obligations	—	3	—	3
Equity securities:				
Investment funds <sup>(2)</sup>	264	—	—	264
Total	<u>\$ 275</u>	<u>\$ 31</u>	<u>\$ —</u>	<u>\$ 306</u>
<b>As of December 31, 2023</b>				
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 <sup>(2)</sup>	230	—	—	230
Total	<u>\$ 241</u>	<u>\$ 37</u>	<u>\$ —</u>	<u>\$ 278</u>

(1) Refer to Note 12 for additional discussion regarding the three levels of the fair value hierarchy.

(2) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 84% and 16%, respectively, for 2024 and 83% and 17%, respectively, for 2023. Additionally, these funds are invested in U.S. and international securities of approximately 84% and 16%, respectively, for 2024 and 83% and 17%, respectively, for 2023.

For level 1 investments, 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. For level 2 investments, the fair value is determined using pricing models based on observable market inputs. Shares of mutual funds not registered under the Securities Act of 1933, private equity limited partnership interests, common and commingled trust funds and investment entities are reported at fair value based on the net asset value per unit, which is used for expedience purposes. A fund's net asset value is based on the fair value of the underlying assets held by the fund less its liabilities.

The Respondent participates in the MEC sponsored defined contribution plan and contributed \$1.0 million and \$0.9 million for years ended December 31, 2024 and 2023, respectively.

(8) Credit Risk

The Respondent has a concentration of customers, which includes utilities, marketers and major oil and natural gas companies in California, Nevada, and Utah. This concentration of customers may impact the Respondent's overall exposure to credit risk in that the customer base may be similarly affected by changes in economic, industry, weather or other conditions.

The following customers accounted for 10% or more of the Respondent's total revenues for the years ended December 31 or accounts receivable as of December 31:

	Revenue		Accounts Receivable	
	2024	2023	2024	2023
Nevada Power Company	21%	19%	19%	20%
Southern California Gas Company	11%	12%	13%	13%
Hartree	11%	9%	12%	11%

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, 2024 and 2023, the Respondent has reflected escrow funds \$4.5 million and \$4.2 million, respectively, in other special funds. The Respondent also had offsetting cash security deposit and escrow fund obligations of \$4.5 million and \$4.2 million as of December 31, 2024 and 2023, respectively, in customer deposits on the Balance Sheets. Letters of credit, not reflected on the Balance Sheets, were \$100.7 million and \$105.8 million as of December 31, 2024 and 2023, 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, 2024 were \$1.7 million for the year 2025, \$1.8 million for each of the years 2026 and 2027, \$1.9 million for each of the years 2028 and 2029 and \$0.5 million for the years thereafter. The Respondent also has non-cancelable easements with minimum payment commitments as of December 31, 2024 of \$0.8 million for each of the years 2025 through 2029 and \$7.4 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,	
	2024	2023
Customer Revenue	\$ 246,179	\$ 264,659
Other Revenue (1)	17,225	19,020
Total	\$ 263,404	\$ 283,679

(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, 2024 (in thousands):

Less than 12 months	\$ 226,636
More than 12 months	1,182,650
Total	\$ 1,409,286

(11) 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 \$12.7 million and \$10.6 million for the years ended December 31, 2024 and 2023, respectively. Income tax transactions with BHE resulted in net payments of \$38.9 million and \$48.7 million for the years ended December 31, 2024 and 2023, 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 \$1.2 million and \$1.7 million for the years ended December 31, 2024 and 2023, respectively.

Northern Natural Gas Company ("Northern"), an indirect wholly owned subsidiary of BHE, provides certain administrative and management services, including executive, financial, regulatory, legal, information technology, human resources and procurement, to the Respondent. The Respondent was billed \$1.7 million and \$2.1 million for the years ended December 31, 2024 and 2023, respectively, for these services.

As of December 31, 2024 and 2023, the Respondent had accounts payable to affiliates of \$1.5 million and \$1.7 million, respectively, which are reflected in accounts payable to associated companies on the Balance Sheets. The Respondent also had insignificant non-trade accounts receivable from affiliates as of December 31, 2024 and 2023, 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, 2024 and 2023. PacifiCorp provided electricity and other services to the Respondent of \$0.3 million and \$0.8 million for the years ended December 31, 2024 and 2023, 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 \$0.3 million for the years ended December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023, 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 \$52.0 million and \$50.2 million for the years ended December 31, 2024 and 2023, respectively. Nevada Power provided electricity and other services to the Respondent of \$0.2 million for each of the years ended December 31, 2024 and 2023. As of December 31, 2024 and 2023, the Respondent had net accounts receivable from Nevada Power for intercompany transactions totaling \$4.3 million and \$4.3 million, respectively, which is reflected in accounts receivable from associated companies on the Balance Sheets.

For the years ended December 31, 2024 and 2023, the Respondent distributed dividends on common stock of \$90.0 million and \$73.0 million, respectively. For the years ended December 31, 2024 and 2023, the Respondent received contributions from parent of \$10.0 million and \$9.0 million, respectively.

(12) Subsequent Event

Subsequent to December 31, 2024, the Respondent distributed dividends on common stock of \$21 million in January 2025, \$14 million in February 2025, and \$7 million in March 2025.

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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)	2,929,473,186		2,929,473,186				
4	Property Under Capital Leases	6,399,167		6,399,167				
5	Plant Purchased or Sold							
6	Completed Construction not Classified	159,401,724		159,401,724				
7	Experimental Plant Unclassified							
8	TOTAL Utility Plant (Total of lines 3 thru 7)	3,095,274,077		3,095,274,077				
9	Leased to Others							
10	Held for Future Use							
11	Construction Work in Progress	52,196,040		52,196,040				
12	Acquisition Adjustments							
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,147,470,117		3,147,470,117				
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,663,591,076		1,663,591,076				
15	Net Utility Plant (Total of lines 13 and 14)	1,483,879,041		1,483,879,041				
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,606,601,235		1,606,601,235				
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	56,989,841		56,989,841				
22	TOTAL In Service (Total of lines 18 thru 21)	1,663,591,076		1,663,591,076				
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)	1,663,591,076		1,663,591,076				

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	30,358,517	6,347,055	1,320,661			35,384,911
5	Total Intangible Plant (Total of lines 2 thru 4)	30,358,517	6,347,055	1,320,661			35,384,911
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	170				74,730,198
85	<u>366 Structures and Improvements</u>	74,521,534	10,051,853	12,085			84,561,302
86	<u>367 Mains</u>	2,126,838,059	73,277,764	6,083,537			2,194,032,286
87	<u>368 Compressor Station Equipment</u>	589,160,299	38,512,093	38,214,611			589,457,781
88	<u>369 Measuring and Regulating Station Equipment</u>	63,608,173	4,700,678				68,308,851
89	<u>370 Communication Equipment</u>	12,934,459	301,319	5,684			13,230,094
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>	2,944,988,628	126,843,877	44,315,917			3,027,516,588
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>	5,257,502	1,715,701	190,858			6,782,345

114	<u>392 Transportation Equipment</u>	4,323,781	491,447			4,815,228
115	<u>393 Stores Equipment</u>					
116	<u>394 Tools, Shop, and Garage Equipment</u>	10,961,464	841,778			11,803,242
117	<u>395 Laboratory Equipment</u>	501,050				501,050
118	<u>396 Power Operated Equipment</u>	1,066,821				1,066,821
119	<u>397 Communication Equipment</u>	885,603	48,219			933,822
120	<u>398 Miscellaneous Equipment</u>	70,905				70,905
121	<u>Subtotal (Total of lines 111 thru 120)</u>	23,067,126	3,097,145	190,858		25,973,413
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>	23,067,126	3,097,145	190,858		25,973,413
125	<u>Total (Accounts 101 and 106)</u>	2,998,414,271	136,288,077	45,827,436		3,088,874,912
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>	2,998,414,271	136,288,077	45,827,436		3,088,874,912

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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 Line Number	Account (A)  Form 2 Column for Pages 204 - 209	Beginning Balance (B) (b)	Additions (C) ( c )	Account 106, Completed Construction Not Classified - Gas Classified (D) ( c )	Transfers (E) (f)	Ending Balance ( F ) (g)
1						
4	303 Miscellaneous Intangible Plant	1,957,565		916,880	—	2,874,445
5	Total Intangible Plant	1,957,565		916,880	—	2,874,445
82						
84	365.2 Rights-of-Way	1,521,704	—	—		1,521,704
85	366 Structures and Improvements	9,380,936	(87,506)	—	—	9,293,430
86	367 Mains	59,948,511	49,404,030	—		109,352,541
87	368 Compressor Station Equip.	27,765,410	(3,767,137)	—		23,998,273
88	369 Measure/Reg Station Equip.	8,943,622	(159,152)	—	—	8,784,470
89	370 Communication Equip.	2,205,200	116,186	—		2,321,386
90	371 Other Equipment	—	—	—		—
92	Total Transmission Plant	109,765,383	45,506,421	—	—	155,271,804
110						
113	391 Office Furniture and Equip.	85,501	536,992	—	—	622,493
114	392 Transportation Equip.	—	185,411	—	—	185,411
116	394 Tools, Shop and Garage Equip.	259,665	47,372	—	—	307,037
118	396 Power operated equipment	—	—	—		—
119	397 Communication Equip	140,534	—	—	—	140,534
124	Total General Plant	485,700	769,775	—	—	1,255,475
129	Total Gas Plant In Service	112,208,648	47,193,076	—	—	159,401,724

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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)			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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42				
43				
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: 04/18/2025		Year/Period of Report: End of: 2024/ 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)			
1							
2							
3							
4							
5							
6							
7							
8							
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10							
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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: 04/18/2025	Year/Period of Report: End of: 2024/ 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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42				
43				
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	11,176,710		
2	Maximo - Phase 2	7,550,939		
3	TS23 DRY LAKE CS T WALLI and PERIME	5,459,591	300,000	
4	TS23 GOODSPRINGS CS T WALL and PERI	4,719,100		
5	TS23 MUDDY CREEK COMPRESSOR STATION	4,296,908	300,000	
6	EN22-24 Delta Lateral Intermountain	4,156,093	300,000	
7	TS23 COYOTE CREEK COMPRESSOR STATIO	4,007,353	300,000	
8	TS23 DAGGETT COMPRESSOR STATION T	2,982,224	1,615,000	
9	TS23 SALT LAKE COMPRESSOR STATION	265,357	11,023,633	
10	TS23 Elberta Compressor Station T w	8,415	9,637,006	
11	TS23 PAINTER COMPRESSOR STATION T	(7,490)	6,943,193	
12	EN23 CENTENNIAL LATERAL LINE LOWERI	374,008	3,618,966	
13	Oracle Back Office - Financial Mgmt	273,401	3,489,426	
14	TS24 PAINTER 1 EXCHANGE	48,539	3,613,600	
15	PowerPlan Upgrades	565,336	1,546,781	
16	TS24 VEYO UNIT 1 CONTROLS UPGRADE	144,617	1,236,000	
17	EN24 Riverton Lateral Strength Test	136,661	1,183,000	
18	Various Projects under \$1,000,000	6,038,278	4,742,444	
45	TOTAL	52,196,040	49,849,049	

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	<a href="#">a1</a> CP01-422	Incremental	<a href="#">a1</a> 1,340,060,701	<a href="#">a1</a> 650,348,685	91,624,103	26,893,230	693,247	<a href="#">a1</a> 32,089,064	(17,712,219)	117,779,531
2	High Desert	CP01-405	Incremental	<a href="#">a2</a> 31,555,474	<a href="#">a2</a> 22,580,177	(206,619)	90,548	1,743	<a href="#">a2</a> 362,640	102,876	1,526,653
3	Apex Expansion	CP10-14	Incremental	<a href="#">a2</a> 332,661,946	<a href="#">a1</a> 121,009,984	41,955,106	7,036,602	288,644	<a href="#">a2</a> 9,963,887	11,125,470	58,281,036
4	Original System and 2002 Expansion	<a href="#">a1</a> CP89-2047 & 204	Incremental	<a href="#">a1</a> 1,275,654,384	<a href="#">a2</a> 796,687,268	97,760,960	23,523,798	3,170,486	<a href="#">a2</a> 20,057,966	(7,240,035)	85,228,192
5	Big Horn	CP01-31	Incremental	<a href="#">a2</a> 3,996,905	<a href="#">a1</a> 3,491,504	68,443	499	28	<a href="#">a2</a> 23,506	(19,035)	104,718
37	Gas Plant In Service			2,983,929,410	1,594,117,618	231,201,993	57,544,677	4,154,148	62,497,063	(13,742,943)	262,920,130

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FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> 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.
<a href="#">(c)</a> Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$1,327,649,517 for Respondent's 2003 and 2010 Expansions includes tangible plant in the amount of \$ 1,302,213,531 and intangible plant in the amount of \$25,435,987 for total reported Account 101 Plant in service of \$ 1,327,649,517 In addition to Account 101 Plant in service, Respondent had \$ 12,411,183 recorded to Account 106 Completed construction not classified for total plant in service of \$ 1,340,060,701
<a href="#">(d)</a> Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$ 30,460,641 for Respondent's High Desert Expansion includes tangible plant in the amount of \$28,606,219 and intangible plant in the amount of \$1,854,422 for total reported Account 101 Plant in service of \$30,460,641. In addition to Account 101 Plant in service, Respondent had \$ 1,094,833 Account 106 Completed construction not classified for total plant in service of \$31,555,474
<a href="#">(e)</a> Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation of \$117,871,013 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$ 322,594,964 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$324,659,490 and \$ 8,002,456 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$3,138,971 on total intangible plant of \$10,066,982 recorded to Account 101. Total accumulated depreciation and amortization is \$121,009,984 for Respondent's Apex Expansion.
<a href="#">(f)</a> Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$ 1,210,323,423 for Respondent's Original System and 2002 Expansion includes tangible plant in the amount of \$1,161,760,375 and intangible plant in the amount of \$48,563,047 In addition to Account 101 , Respondent had \$65,330,961 recorded to Account 106 Completed construction not classified for total plant in service of \$1,275,654,384
<a href="#">(g)</a> Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects
Account 101 plant in service reported of \$3,820,841 for Respondent's Big Horn Expansion includes tangible plant in the amount of \$3,748,891 and intangible plant in the amount of \$71,950. In addition to Account 101 Plant in service, Respondent had \$176,063 recorded to Account 106 Completed construction not classified for total plant in service of \$3,996,905.
<a href="#">(h)</a> Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$633,023,574 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,340,060,701 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,340,060,701 and \$ 12,411,183 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 \$650,348,685 for Respondent's 2003 and 2010 Expansions.
<a href="#">(i)</a> Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$20,652,621 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$31,555,474, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$30,460,461 and 1,094,833 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$1,927,557 on total intangible plant of \$2,484,514 recorded to Account 101. Total accumulated depreciation and amortization is \$22,580,177 for Respondent's High Desert Expansion.
<a href="#">(j)</a> 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.
<a href="#">(k)</a> Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated depreciation reported of \$766,383,139 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,275,654,384 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,210,323,423 and \$65,330,961 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$30,304,129 on total intangible plant of \$49,330,333 recorded to Account 101. Total accumulated depreciation and amortization is \$796,687,268 for Respondent's Original System and 2002 Expansion.
<a href="#">(l)</a> Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects
Accumulated Depreciation reported of \$3,420,737 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$3,996,905 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,820,841 and \$176,064 respectively . In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$ 70,767on intangible plant in service of \$71,950 Total depreciation and amortization expense for Respondent's Big Horn Expansion is \$3,491,504
<a href="#">(m)</a> Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$ 32,089,064 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,340,060,701 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,340,060,701 and \$ 12,411,183 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 \$650,348,685 for Respondent's 2003 and 2010 Expansions.
<a href="#">(n)</a> Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$ 362,640 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$31,555,474, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$30,460,461 and 1,094,833 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$1,927,557 on total intangible plant of \$2,484,514 recorded to Account 101. Total accumulated depreciation and amortization is \$22,580,177 for Respondent's High Desert Expansion.
<a href="#">(o)</a> Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$ 9,963,887 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$ 322,594,964 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$324,659,490 and \$ 8,002,456 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$3,138,971 on total intangible plant of \$10,066,982 recorded to Account 101. Total accumulated depreciation and amortization is \$121,009,984 for Respondent's Apex Expansion.
<a href="#">(p)</a> Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$ 20,057,966 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,275,654,384 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,210,323,423 and \$65,330,961 respectively. In addition to accumulated depreciation, the Respondent has recorded accumulated amortization in the amount of \$30,304,129 on total intangible plant of \$49,330,333 recorded to Account 101. Total accumulated depreciation and amortization is \$796,687,268 for Respondent's Original System and 2002 Expansion.
<a href="#">(q)</a> Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects
Reported depreciation expense of \$23,506 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$3,996,905 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,820,841 and \$176,064 respectively . In addition to depreciation expense, the Respondent has recorded amortization expense in the amount of \$ 70,767on intangible plant in service of \$71,950 Total depreciation and amortization expense for Respondent's Big Horn Expansion is \$3,491,504

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: 04/18/2025		Year/Period of Report: End of: 2024/ Q4	
General Description of Construction Overhead Procedure							
<div>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.</div> <div>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.</div> <div>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.</div>							
<div>(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.</div> <div>(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.</div> <div>(c) The overhead costs are allocated to individual projects based on direct charges to each capital construction project excluding overhead and AFUDC.</div> <div>(d) Respondent applies one rate to construction projects eligible for overheads.</div> <div>(e) Software development and general plant purchase projects are excluded from receiving construction overheads.</div> <div>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.</div> <div>(f) Overhead is directly assigned to each work order based on current month charges excluding overheads and AFUDC.</div>							
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES							
<div>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.</div> <div>2. Identify in column (c), the specific entity used as the source for the capital structure figures.</div> <div>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.</div>							
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	C1,157,385,471		100	c11.55		
	(6) Total Capitaization	1,157,385,471					
	(7) Average Construction Work in Progress Balance	w75,207,925					
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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

<a href="#">(a)</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.
<a href="#">(b)</a> 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	1,570,172,915	1,570,172,915				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	64,058,188	64,058,188				
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)	64,058,188	64,058,188				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	(44,506,774)	(44,506,774)				
13	Cost of Removal	(40,643)	(40,643)				
14	Salvage (Credit)	67,555	67,555				
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(44,479,862)	(44,479,862)				
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	16,849,994	16,849,994				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,606,601,235	1,606,601,235				
	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	1,595,544,798	1,595,544,798				
28	Distribution						
29	General	11,056,437	11,056,437				
30	TOTAL (Total of lines 21 thru 29)	1,606,601,235	1,606,601,235				



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: 04/18/2025		Year/Period of Report: End of: 2024/ 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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				19,730,407	529,480,002	521,788,899			27,421,509	1,404,011	
3	Short-term Other Equity Investments											
4	Total Temporary Cash Investments				19,730,407	529,480,002	521,788,899			27,421,509	1,404,011	
4	Total Investments				19,730,407	529,480,002	521,788,899			27,421,509	1,404,011	

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	5,090,909		
2	Prepaid Rents			
3	Prepaid Taxes	0		
4	Prepaid Interest			
5	Miscellaneous Prepayments	543,417		
6	TOTAL	5,634,326		

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: MiscellaneousPrepayments			
Miscellaneous prepayments include:			
Software licenses & maintenance contracts	\$	459,504	
Industry publication		83,913	
Total	\$	543,417	

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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							
EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)							
1. Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)]. 2. Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses.							
Line No.	Description of Extraordinary Loss [include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged (e)	Written off During Year Amount (f)	Balance at End of Year (g)
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2025		Year/Period of Report: End of: 2024/ 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						



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Other Regulatory Assets (Account 182.3)									
1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (b). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in column (c), for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).									
Line No.	Description and Purpose of Other Regulatory Assets (a)	Amortization Period (b)	Regulatory Citation (c)	Balance at Beginning Current Quarter/Year (d)	Debits (e)	Written off During Quarter/Year Account Charged (f)	Written off During Period Amount Recovered (g)	Written off During Period Amount Deemed Unrecoverable (h)	Balance at End of Current Quarter/Year (i)
1	Levelized depreciation - Apex Expansion	Based on levelized depreciation rates in effect.	CP10-14	33,645,253		407.3/ 4	4,160,180		29,485,073
2	Income taxes related to equity AFUDC	Based on levelized depreciation rates in effect.	RP04-274	15,808,121	292,642	407.3			16,100,763
3	Deferred FERC annual charge	Over 12 months ending September	18 CFR SEC 154.402	918,591	1,172,735	928	1,211,776		879,550
4	Depreciation on incremental capital additions	Not applicable	RP04-274	166,064,435	17,222,153				183,286,588
5	Daggett electrical surcharge	Not applicable	CP01-31	241,943			388,613		(146,670)
6	Employee Benefits	Not applicable	A107-1-000, RP99-274	3,211,004	632,002				3,843,006
40	TOTAL			219,889,347	19,319,532		5,760,569		233,448,310

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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		1547000	2,561,532	
2	Minor Items less than \$250,000		209,826		1547000	209,826	
39	Miscellaneous Work in Progress						
40	TOTAL		2,771,358			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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	109,461,921	5,803,159	10,473,380	23,245	122,328	254	6,519,197	254	100,071	107,812,099
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	109,461,921	5,803,159	10,473,380	23,245	122,328		6,519,197		100,071	107,812,099
6	Other (Specify)										
7	TOTAL Account 190 (Total of lines 5 thru 6)	109,461,921	5,803,159	10,473,380	23,245	122,328		6,519,197		100,071	107,812,099 <sup>/sl</sup>
8	Classification of TOTAL										
9	Federal Income Tax	88,871,084	4,660,786	9,472,681	23,245	122,328		6,153,356		100,071	87,728,777
10	State Income Tax	20,590,837	1,142,373	1,000,699				365,841			20,083,322
11	Local Income Tax										

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes			
The Respondent estimates that the following amounts of deferred income taxes in account 190 could be included in the development of jurisdictional recourse rates.			
Deferred income taxes related to: Regulatory liabilities Net operating losses Total	12/31/24		12/31/23
	90,453,483		95,868,364
	1,501,256		530,074
	91,954,739		96,398,438

Name of Respondent: Kern River Gas Transmission Company			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2025		Year/Period of Report: End of: 2024/ 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									

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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)							
<div>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</div> <div>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.</div> <div>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.</div> <div>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.</div>							
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: 04/18/2025	Year/Period of Report:  End of: 2024/ 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.  Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	Beginning Balance Amount			
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount			
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount			
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock			
12	Ending Balance Amount			
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount	1,238,271,246		
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	10,000,000		
16	Ending Balance Amount	1,248,271,246		
17	Other Paid in Capital			
18	Beginning Balance Amount			
19.1	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	1,248,271,246		

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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)							
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.							
Line No.	Class and Series of Stock (a)					Balance at End of Year (b)	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	Total						
Capital Stock Expense (Account 214)							
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.							
Line No.	Class and Series of Stock (a)					Balance at End of Year (b)	
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29	Total						



Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2025	Year/Period of Report: End of: 2024/ 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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							
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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: 04/18/2025	Year/Period of Report: End of: 2024/ 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)	123,633,560		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contribution in Aid of Construction	10,728,762		
6	Tax Gain on Disposition of Assets	13,824,032		
8	Total	24,552,794		
9	Deductions Recorded on Books Not Deducted for Return			
10	Federal Income Taxes (Current and Deferred)	26,889,803		
11	Deferred State Income Taxes	252,914		
12	Other	33,969,278		
13	Total	61,111,995		
14	Income Recorded on Books Not Included in Return			
15	Equity AFUDC	2,319,650		
18	Total	2,319,650		
19	Deductions on Return Not Charged Against Book Income			
20	Tax Depreciation and Repairs	37,785,711		
21	NOL Carryforward Utilized in 2024 (Big Horn Lateral)	53,115		
26	Total	37,838,826		
27	Federal Tax Net Income	169,139,873		
28	Show Computation of Tax:			
29	NOL Carryforward generated in 2024 (Mountain Pass Lateral and Delta Lateral)	3,964,091		
30	Federal Taxable Income (after NOL adjustment)	173,103,964		
31	Federal Tax Rate 21%			
32	Current Year Federal Income Tax Provision	36,351,833		
33	Other Charges including Book to Tax Return Adjustments	(1,361,581)		
34	Total Current Federal Income Tax Provision (account 409.1 & 409.2)	34,990,252		

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FOOTNOTE DATA			

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Book Depreciation & Amortization	67,218,461
Levelized Depreciation Adjustment	(28,074,228)
Book Regulatory Asset/Liability, Net of Amortization	1,790,542
Change in Prepaid Expenses	(8,042,169)
Operating Leases	(243,922)
Other	1,320,594
Total	33,969,278

(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.

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

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Grande Prairie Wind II, LLC	Insight Home Inspections, LLC	Midwest Power Transmission Iowa, LLC
Grande Prairie Wind, LLC	Intero Franchise Services, Inc.	Midwest Power Transmission Texas, LLC
Greater Metro, LLC	Intero Nevada Referral Services, LLC	Midwest Preferred Realty, Inc.
Guarantee Appraisal Corporation	Intero Nevada, LLC	Midwest Realty Ventures, LLC
Guarantee Real Estate	Intero Real Estate Holdings, Inc.	Modular LNG Holdings, Inc.
Hegg Limited Referral Company, LLC	Intero Real Estate Services, Inc.	Montana Alberta Tie LP Inc.
HEGG Realtors Iowa, Inc.	Intero Referral Services, Inc.	Montana Alberta Tie US Holdings GP Inc.
HEGG, Realtors Inc.	Iowa Realty Co., Inc.	Morton Bay Geothermal LLC



HN Real Estate Group, L.L.C. HN Real Estate Group, N.C., Inc. HN Referral Corporation HomeServices Insurance, Inc. HomeServices KOI, Inc. HomeServices Lending, LLC HomeServices MidAtlantic, LLC HomeServices Northeast, LLC HomeServices of Alabama, Inc. HomeServices of America, Inc HomeServices of Arizona, LLC HomeServices of California, LLC HomeServices of Colorado, LLC HomeServices of Florida, Inc. HomeServices of Georgia, LLC HomeServices of Illinois Holdings, LLC HomeServices of Illinois, LLC HomeServices of Iowa, Inc. HomeServices of Kentucky Real Estate Academy, LLC HomeServices of Minnesota, LLC HomeServices of MOKAN, LLC HomeServices of Nebraska, Inc. HomeServices of Nevada, LLC HomeServices of New York, LLC HomeServices of Oregon, LLC HomeServices of the Carolinas, Inc. HomeServices of Washington, LLC HomeServices of Wisconsin, LLC HomeServices Partnership Group, LLC HomeServices Property Management, LLC HomeServices Referral Network, LLC HomeServices Relocation, LLC HomeServices Title Holdings, LLC Houlihan Lawrence Associates, LLC Houlihan/Lawrence, Inc. HS Franchise Holding, LLC HSF Affiliates LLC HSGA Real Estate Group, L.L.C. HSN Holdings, LLC HSNV Title Holding, LLC HSTX Title, LLC  HSW Affiliates Holding, LLC IES Holding II, LLC Imperial Magma LLC Independence Wind Energy LLC	Iowa Title Company Iroquois GP Holding Company, LLC Iroquois, Inc. JBRC, Inc. JRHBW Realty, Inc. d/b/a/ RealtySouth Jumbo Road Holdings, LLC Kansas City Title, Inc. Kentucky Residential Referral Service, LLC Kentwood Commercial, LLC Kentwood Real Estate Services, LLC Kentwood, LLC Kern River Gas Transmission Company KR Holding, LLC Lands of Sierra, Inc. Larabee School of Real Estate, Inc. Long & Foster Institute of Real Estate, LLC Long & Foster Insurance Agency, LLC Long & Foster Mortgage Ventures, Inc. Long & Foster Real Estate, Inc. Lovejoy Realty, Inc. Lovejoy Referral Network LLC M & M Ranch Acquisition Company, LLC M & M Ranch Holding Company, LLC Magma Land Company I Magma Power Company Mariah del Norte LLC Marshall Wind Energy Holdings, LLC Marshall Wind Energy LLC MEHC Investment, Inc. MES Holding, LLC Metro Referral Associates, Inc. Metro Referrals, LLC MHC Inc. MHC Investment Company Mid-America Referral Network, Inc. MidAmerican Central California Transco, LLC MidAmerican Energy Company MidAmerican Energy Machining Services LLC MidAmerican Energy Services, LLC MidAmerican Funding, LLC MidAmerican Geothermal Development Corporation  MidAmerican Wind Tax Equity Holdings, LLC Midland Escrow Services, Inc. Mid-States Title Insurance Agency, LLC Midwest Capital Group, Inc.	MTL Canyon Holdings, LLC NE Hub Partners, L.L.C. NE Hub Partners, L.P. Nebraska Referral, Inc. Nevada Electric Investment Company Nevada Power Company Niche Storage Solutions, LLC NNGC Acquisition, LLC Northeast Referral Group, LLC Northern Natural Gas Company Northrop Realty, LLC NRS Referral Services, LLC NV Energy, Inc. NVE Holdings, LLC NVE Insurance Company, Inc. NW Referral Services, LLC Pacific Minerals, Inc. PacifiCorp PCG Agencies, Inc. PCRE, L.L.C. PHM Holdings, LLC Pickford Escrow Company, Inc. Pickford Holdings LLC Pickford Real Estate, Inc. Pickford Services Company Pilot Butte, LLC Pinyon Pines Funding, LLC Pinyon Pines I Holding Company, LLC Pinyon Pines II Holding Company, LLC Pinyon Pines Projects Holding, LLC Pinyon Pines Wind I, LLC Pinyon Pines Wind II, LLC Pivotal JAX LNG, LLC Pivotal LNG, LLC PNJP, LLC PNW Referral, LLC PPW Holdings LLC Preferred Carolinas Realty, Inc. Prime Alliance Real Estate Services, LLC Priority Title Corporation PRL Solar, LLC  Property Services Northeast, LLC Prosperity First Title, LLC Prosperity Home Mortgage, LLC Pru-One, Inc.
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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.

Real Estate Knowledge Services, LLC Real Living Real Estate, LLC Reece & Nichols Alliance, Inc. Reece & Nichols Realtors, Inc. Reece Commercial, Inc. Referral Associates of Georgia, LLC Referral Network of IL, LLC Renewable Development Ventures LLC REV LNG SSL BC LLC RGS Title, LLC RHL Referral Company, L.L.C. Roberts Brothers, Inc. Roy H. Long Realty Company, Inc. S.W. Hydro, Inc. Sage Title Group, LLC Salton Sea Power Company Salton Sea Power Generation Company Salton Sea Power L.L.C. Santa Rita Wind Energy LLC Saranac Energy Company, Inc. Sequoia Aviation Corporation	Shared Success Center, LLC Sierra Gas Holdings Company Sierra Pacific Power Company Silver State Property Holdings, LLC SoCal Services & Property Management Solar San Antonio LLC Solar Star 3, LLC Solar Star 4, LLC Solar Star California XIX, LLC Solar Star California XX, LLC Solar Star Funding, LLC Solar Star Projects Holding, LLC Southwest Settlement Services, LLC SSC XIX, LLC SSC XX, LLC Texas Emergency Power Reserve, LLC The Escrow Firm, Inc. The Long & Foster Companies, Inc. The Referral Co. Thoroughbred Title Services, LLC	Tioga Properties, LLC TL BHER Ex-IV, LLC TLTC LLC Topaz Solar Fams LLC TPZ Holding, LLC TRMC LLC TX Jumbo Road Wind, LLC TX Referral Alliance, Inc. Volantes, LLC Vulcan Power Company Vulcan/BN Geothermal Power Company Wailuku Holding Company, LLC Wailuku Investment, LLC Wailuku River Hydroelectric Power Company, Inc. Walnut Ridge Wind, LLC Watermark Realty Referral, Inc. Watermark Realty, Inc. Weathervane Referral Network, Inc. Western Capital Group, LLC WRW Holding, LLC
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With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (BHE) requires all subsidiaries to pay to or receive from BHE an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.  
All Other Affiliates:

121 Acquisition Co., LLC  
21 SPC, Inc.  
21st Communities, Inc.  
21st Mortgage Corporation  
2K Polymer Systems, Inc.  
ACCRA MANUFACTURING INC  
Acme Brick Company  
Acme Building Brands, Inc  
Acme Management Company  
Acme Ochs Brick and Stone, Inc.  
Acme Services Company, LLC  
Adalet/Scott Felzer Company  
AEROCRAFT HEAT TREATING CO INC  
Aero-Hose Corporation  
AEROSPACE DYNAMICS INTERNATIONAL INC  
Affiliated Agency Operations Co.  
Affordable Housing Partners, Inc.  
AIPCF V CHI Blocker Inc  
AJF Warehouse Distributors, Inc.  
Albecca, Inc.  
Alpha Cargo Motor Express, Inc  
Alu-Forge, Inc  
Ambucor Health Solutions, Inc.  
American All Risk Insurance Services Inc.  
American Commercial Claims Administrators Inc  
American Dairy Queen Corporation  
AmGUARD Insurance Company  
Andrews Laser Works Corporation  
Artform International Inc.  
ATLANTIC PRECISION INC  
  
Chemtool Incorporated  
CJE II  
Claims Services, Inc.  
Clayton Education Corp.  
Clayton Homes, Inc.  
Clayton Properties Group II, Inc.  
  
Clayton Properties Group, Inc.  
Clayton Supply, Inc.  
Clayton, Inc.  
CMH Capital, Inc.  
CMH Homes, Inc.  
CMH Manufacturing West, Inc.  
CMH Manufacturing, Inc.  
CMH Services, Inc.  
CMH Transport, Inc.  
Coil Master Corporation  
Columbia Insurance Company  
Complementary Coatings Corporation  
Composites Horizons LLC  
Consumer Value Products, Inc.  
Continental Divide Insurance Company  
Cort Business Services Corporation  
CPM Development, LLC  
Criterion Insurance Agency  
Crown Holdco One, Inc.  
Crown Holdco Two, Inc.  
Crown Parent, Inc.  
CSI Life Insurance Company  
CTB Credit Corp  
CTB Inc.  
CTB International Corp  
CTB IW INC  
CTB Midwest Inc  
CTB MN Investments  
CTB Technology Holding Inc.  
CTMS North America, Inc.  
Cumberland Asset Management, Inc.  
Cypress Insurance Company  
D.I. Properties Inc.  
DCI Marketing Inc.  
Denver Brick Company  
DESIGNED METAL CONNECTIONS, INC.  
DICKSON TESTING CO INC  
DL Trading Holdings I, Inc.  
DQF, Inc.  
DQGC, Inc.  
Duracell Industrial Operations, Inc.  
Duracell U.S. Operations Inc  
EastGUARD Insurance Company

AVIBANK MANUFACTURING INC  
AzGUARD Insurance Company  
Bayport Systems, Inc.  
Ben Bridge Jeweler, Inc.  
Benjamin Moore & Co.  
Benson Industries, Inc.  
Benson, Ltd.  
Berkshire Hathaway Assurance Corporation  
Berkshire Hathaway Automotive Inc.  
Berkshire Hathaway Credit Corporation  
Berkshire Hathaway Direct Insurance Company  
Berkshire Hathaway Finance Corporation  
Berkshire Hathaway Global Insurance Services, LLC  
Berkshire Hathaway Homestate Insurance Company  
Berkshire Hathaway Inc.  
Berkshire Hathaway Life Insurance Company of Nebraska  
Berkshire Hathaway Specialty Insurance Company  
BH Columbia Inc.  
BH Credit LLC  
BH Finance, Inc.  
BH Holding H Jewelry Inc.  
BH Holding LLC  
BH Holding S Furniture Inc  
BH Media Group, Inc.  
BH Shoe Holdings, Inc.  
BHA Minority Interest Holdco, Inc.  
BHG Life Insurance Company  
BHG Structured Settlements, Inc.  
BHHC Special Risks Insurance Company  
BHSF, Inc.

ENVIRONMENT ONE CORPORATION  
EXACTA AEROSPACE INC  
Executive Jet Management, Inc.  
Exponential Technology Group, Inc.  
Exsif Worldwide, Inc.  
ExtruMed, Inc.

FATIGUE TECHNOLOGY INC  
Financial Services Plus, Inc.  
Finial Holdings, Inc.  
Finial Reinsurance Company  
First Berkshire Hathaway Life Insurance Company  
FlightSafety Capital Corp.  
FlightSafety Defense Corporation  
FlightSafety Development Corp.  
FlightSafety International Inc.  
FlightSafety International Middle East Inc.  
FlightSafety New York, Inc.  
FlightSafety Properties, Inc.  
Floors, Inc.  
Focused Technology Solutions, Inc.  
Fontaine Commercial Trailer, Inc.  
Fontaine Engineered Products, Inc.  
Fontaine Fifth Wheel Company  
Fontaine Modification Company  
Fontaine Spray Suppression Company  
Fontaine Trailer Company LLC  
Forest River Holdings, Inc.  
Forest River, Inc.  
Frasca International, Inc.  
Freedom Warehouse Corp.  
Fruit of the Loom Direct, Inc.  
Fruit of the Loom Trading Company  
Fruit of the Loom, Inc.  
Fruit of the Loom, Inc. (Sub)  
FTI MANUFACTURING INC  
FTL Regional Sales Co., Inc.  
Garan Central America Corp.  
Garan Incorporated  
Garan Manufacturing Corp.  
Garan Services Corp  
Garat Co. Ltd.  
Gateway Underwriters Agency, Inc.  
GEICO Advantage Insurance Company  
GEICO Casualty Co.  
GEICO Choice Insurance Company  
GEICO Corporation  
GEICO General Insurance Co.  
GEICO Indemnity Co.  
GEICO Marine Insurance Company

biBERK Insurance Services, Inc.  
Blue Chip Stamps, Inc.  
BMB Machine Enterprises, Inc.  
BN Leasing Corporation  
BNSF Communications, Inc.  
BNSF Logistics, LLC  
BNSF Railway Company  
BNSF Spectrum, Inc.  
Boat America Corporation  
Boat Owners Association of the United States  
Boat/U.S. Inc.  
Borsheim Jewelry Company, Inc  
BR Agency, Inc.  
Brainy Toys, Inc.  
Brilliant National Services, Inc.  
BRITTAIN MACHINE INC  
Brooks Sports, Inc.  
Burlington Northern Railroad Holdings, Inc.  
Burlington Northern Santa Fe, LLC  
Business Wire, Inc.  
CALEDONIAN ALLOYS INC  
Camp Manufacturing Company  
Cannon Equipment LLC  
CANNON MUSKEGON CORPORATION  
Carefree/Scott Felzer Company  
CARLTON FORGE WORKS  
Cavalier Homes, Inc.  
Central States Indemnity Co. of Omaha  
Central States of Omaha Companies, Inc.  
Charter Brokerage Holdings Corp.

General Star National Insurance Company  
Genesis Insurance Company  
Government Employees Financial Corp.  
Government Employees Insurance Co.  
GRD Holdings Corporation  
GREENVILLE METALS INC

GUARDco, Inc.  
H. H. Brown Shoe Company, Inc.  
H.J. Justin & Sons, Inc.  
HACKNEY LADISH INC  
Halex/Scott Felzer Company  
HAMILTON AVIATION INC  
Hawthorn Life International, Ltd.  
HeatPipe Technology, Inc.  
HELICOMB INTERNATIONAL INC  
Henley Holdings, LLC  
Hohmann & Barnard, Inc.  
Homefirst Agency, Inc.  
Homemakers Plaza, Inc.  
HOWELL PENNCRAFT, INC.  
HUNTINGTON ALLOYS CORPORATION  
IdeaLife Insurance Company  
Ingersoll Cutting Tool Company Inc.  
Innovative Building Products, Inc  
Innovative Coatings Technology Corporation  
Interco Tobacco Retailers, Inc.  
International Dairy Queen, Inc.  
International Insurance Underwriters, Inc.  
Intrepid JSB, Inc.  
Ironwood Plastics Inc  
Iscar Metals Inc.  
ITTI Group USA Holdings Inc.  
ITTI Investment Holdings Inc.  
J.L. Mining Company  
Johns Manville China, Ltd.  
Johns Manville Corporation  
Johns Manville, Inc.  
Jordan's Furniture, Inc.  
Joyce Steel Erection LLC  
Justin Brands, Inc.  
Kahn Ventures, Inc.  
KEN'S SPRAY EQUIPMENT, INC.  
Kinexo, Inc.  
KITCO Fiber Optics, Inc.  
KLUNE HOLDINGS INC  
KLUNE INDUSTRIES INC  
L.A. Terminals, Inc.  
LAKELAND MANUFACTURING, INC.  
Larson-Juhl International LLC

Eco Color Company  
Ecodyne Corporation  
Ellis & Watts Global Industries, Inc.  
Elm Street Corporation  
Empire Distributors of Colorado, Inc.  
Empire Distributors of North Carolina, Inc.  
Empire Distributors of Tennessee, Inc.  
Empire Distributors, Inc.  
LSPi Holdings Inc.  
Lubrizol Advanced Materials Holding Corporation  
Lubrizol Advanced Materials, Inc.  
Lubrizol Global Management, Inc.  
Lubrizol Inter-Americas Corporation  
Lubrizol International, Inc.  
Lubrizol Life Science, Inc.  
Lubrizol Overseas Trading Corporation  
M & C Products, Inc.  
M&M Manufacturing, Inc.  
M2 Liability Solutions, Inc.  
Mapletree Transportation, Inc.  
Marathon Suspension Systems, Inc.  
Marmon Beverage Technologies, Inc.  
Marmon Crane Services, Inc.  
Marmon Distribution Services, Inc.  
Marmon Energy Services Company  
Marmon Engineered Components Company  
Marmon Foodservice Technologies, Inc.  
Marmon Holdings, Inc.  
Marmon Link Inc  
Marmon Railroad Services LLC  
Marmon Renew, Inc.  
Marmon Retail & Highway Technologies Company LLC  
Marmon Retail Products, Inc.  
Marmon Retail Store Equipment LLC  
Marmon Retail Technologies Company  
Marmon Tubing, Fittings & Wire Products, Inc.  
Marmon Water, Inc.  
Marmon Wire & Cable, Inc.  
Marmon-Herrington Company  
Maryland Ventures, Inc..  
McCarty-Hull Cigar Company, Inc.  
  
McLane Beverage Distribution, Inc.  
McLane Beverage Holding, Inc.  
McLane Company, Inc.  
McLane Eastern, Inc.  
McLane Express, Inc.  
McLane Foods, Inc.  
McLane Foodservice Distribution, Inc.  
McLane Foodservice, Inc.  
McLane Mid-Atlantic, Inc.  
McLane Midwest, Inc.  
McLane Minnesota, Inc.  
McLane Network Solutions, Inc.  
McLane New Jersey, Inc.  
McLane Ohio, Inc.  
McLane Southern, Inc.  
McLane Suneast, Inc.  
McLane Tri-States, Inc.  
McLane Western, Inc.  
MCWILLIAMS FORGE COMPANY  
Medical Protective Finance Corporation  
MedPro Group, Inc  
MedPro Risk Retention Services, Inc.  
Merit Distribution Services, Inc.  
METALAC FASTENERS INC  
Shaw Integrated and Turf Solutions, Inc.  
Shaw International Services, Inc.  
Shaw Retail Properties, Inc.  
Shaw Sports Turf California, Inc.  
Shaw Transport, Inc.  
Shultz Steel Company  
SHX Flooring, Inc.  
SidePlate Systems, Inc.  
Smilemakers Canada Inc.  
Smilemakers, Inc.  
SN Management, Inc.  
Soco West, Inc.  
Sonnax Transmission Company  
Southern Energy Homes, Inc.  
SOUTHWEST UNITED INDUSTRIES INC  
SPECIAL METALS CORPORATION  
SPS INTERNATIONAL INVESTMENT COMPANY  
SPS TECHNOLOGIES LLC  
SPS Technologies Mexico LLC

GEICO Products, Inc.  
GEICO Secure Insurance Company  
Gen Re Intermediaries Corporation  
General Re Corporation  
General Re Financial Products Corporation  
General Re Life Corporation  
General Reinsurance Corporation  
General Star Indemnity Company  
Meyn LLC  
MFS Fleet, Inc.  
MH Site Construction, Inc.  
Midwest Northwest Properties, Inc.  
Miller-Sage, Inc.  
Mindware Corporation  
MiTek Holdings, Inc.  
MiTek Inc.  
MiTek Industries, Inc.  
MLMIC Insurance Company  
MLMIC Services, Inc.  
Morgantown-National Supply, Inc.  
Mount Vernon Fire Insurance Company  
Mount Vernon Specialty Insurance Company  
Mouser Electronics, Inc.  
Mouser JV 1, Inc  
Mouser JV 2  
MPP Co., Inc.  
MPP Pipeline Corporation  
MS Property Company  
MW Wholesale, Inc.  
National Fire & Marine Insurance Company  
National Indemnity Company  
National Indemnity Company of Mid-America  
National Indemnity Company of the South  
National Liability & Fire Insurance Company  
Nationwide Uniforms  
Nebraska Furniture Mart, Inc.  
NetJets Aviation, Inc.  
NetJets Card Holdings, Inc.  
NetJets Card Partners, Inc.  
NetJets Europe Holdings, LLC  
NetJets Financial Holdings LLC  
  
NetJets Inc.  
NetJets International, Inc.  
NetJets Sales, Inc.  
NetJets Services, Inc.  
NetJets U.S., Inc.  
New England Asset Management, Inc.  
NFM Custom Countertops, LLC  
NFM of Kansas, Inc.  
NFM SERVICES, LLC  
NJE Holdings, LLC  
NJI Sales, Inc.  
Noranco Manufacturing (USA) Ltd.  
NorGUARD Insurance Company  
Northern States Agency, Inc.  
Noveon Hilton Davis, Inc.  
NSS TECHNOLOGIES INC  
Oak River Insurance Company  
Old United Casualty Company  
Old United Life Insurance Company  
Oriental Trading Company, Inc.  
OTC Brands, Inc.  
OTC Direct, Inc.  
OTC Worldwide Holdings, Inc.  
Particle Sciences, Inc.  
THI ACQUISITION INC  
TIMET REAL ESTATE CORPORATION  
TITANIUM METALS CORPORATION  
TM City Leasing Inc.  
TMI Climate Solutions, Inc.  
Tool-Fio Manufacturing, Inc.  
Top Five Club, Inc.  
Total Quality Apparel Resources  
TPC European Holdings, LTD.  
TPC North America, Ltd.  
Transco Railcar Repair Inc  
Transco Railway Products Inc.  
Transco, Inc.  
Transportation Technology Services, Inc.  
TRH Holding Corp.  
Triangle Suspension Systems, Inc.  
Tricycle, Inc.  
TS City Leasing Inc  
TSE Brakes, Inc.

LeachGarner, Inc.  
Lipotec USA, Inc.  
LiquidPower Specialty Products, Inc.  
LJ AERO HOLDINGS INC  
LJ SYNCH HOLDINGS INC  
LMG Ventures, LLC  
Loch Vale Logistics, Inc.  
Los Angeles Junction Railway Company  
PCC FLOW TECHNOLOGIES HOLDINGS INC  
PCC FLOW TECHNOLOGIES INC.  
PCC ROLLMET INC  
PCC STRUCTURALS INC  
Penn Coal Land, Inc.  
Perfection Hy-Test Company  
PERMASWAGE HOLDINGS, INC.  
Pine Canyon Land Company  
Plaza Financial Services Co.  
Plaza Resources Co.  
PLICO  
Precision Brand Products, Inc.  
PRECISION CASTPARTS CORP  
PRECISION FOUNDERS INC  
Press Forge Company  
PRIMUS INTERNATIONAL HOLDING COMPANY  
PRIMUS INTERNATIONAL INC  
Princeton Insurance Company  
Priority One Financial Services, Inc.  
PRISM Holdings LLC  
PRISM Plastics, Inc.  
Pro Installations, Inc.  
Procrane Holdings, Inc.  
PROGRESSIVE INCORPORATED  
PROTECTIVE COATING INC  
QS Partners LLC  
QS Security Services LLC  
R.C. Willey Home Furnishings  
Radnor Specialty Insurance Company  
Railserve, Inc.  
Railsplitter Holdings Corporation  
RATHGIBSON HOLDING CO LLC  
Redwood Fire and Casualty Insurance Company  
  
RENTCO Trailer Corporation  
Resolute Management Inc.  
Richline Group, Inc  
Ringwalt & Liesche Co.  
Rio Grande, Inc.  
Roxell USA, Inc.  
Sager Electrical Supply Co. Inc  
Santa Fe Pacific Insurance Company  
Santa Fe Pacific Pipeline Holdings, Inc.  
Santa Fe Pacific Pipelines, Inc.  
Santa Fe Pacific Railroad Company  
Scott Fetzer Financial Group, Inc.  
ScottCare Corporation  
See's Candies, Inc.  
See's Candy Shops, Incorporated  
Seventeenth Street Realty, Inc.  
SFEG Corp.  
Shaw Asia Pacific Holdings, LLC  
Shaw Contract Flooring Services, Inc.  
Shaw Diversified Services, Inc.  
Shaw Floors, Inc.  
Shaw Funding Company  
Shaw Industries Group, Inc.  
Shaw Industries, Inc.  
UTLX Company  
Van Enterprises, Inc.  
Vanderbilt ABS Corp.  
Vanderbilt Mortgage and Finance, Inc.  
Vanity Fair, Inc.  
Veritas Insurance Group, Inc.  
Vesta Intermediate Funding, Inc.  
VFI-Mexico, Inc.  
Visilinx, Inc.  
Vision Retailing, Inc.  
VT Insurance Acquisition Sub Inc.  
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

SSP-SIMatrix Inc.	TTI JV 1	WestGUARD Insurance Company
Stahl/Scott Fetzter Company	TTI JV 2	Whittaker, Clark & Daniels, Inc.
Star Lake Railroad Company	TTI, Inc.	World Book Encyclopedia, Inc.
Summit Distribution Services, Inc.	Tucker Safety Products, Inc.	World Book, Inc.
SXP SCHULZ XTRUDED PRODUCTS LLC	TXFM, Inc.	World Book/Scott Fetzter Company
TBS USA, Inc.	U.S. Investment Corporation	World Investments, Inc.
Tenn-Tex Plastics, Inc.	U.S. Underwriters Insurance Co.	Worldwide Containers, Inc.
TEXAS HONING INC	UCFS Europe Company	WPLG, Inc.
The Ben Bridge Corporation	UCFS International Holding Company	WYMAN GORDON COMPANY
The BVD Licensing Corporation	Unified Supply Chain, Inc.	WYMAN GORDON FORGINGS CLEVELAND INC
The Duracell Company	Uni-Form Components Co.	WYMAN GORDON FORGINGS INC
The Fechheimer Brothers Co.	Union Tank Car Company	WYMAN GORDON INVESTMENT CASTINGS INC
The Indecor Group, Inc.	Union Underwear Co., Inc	WYMAN GORDON PENNSYLVANIA LLC
The Lubrizol Corporation	United Consumer Financial Services Company	X-L-Co., Inc.
The Medical Protective Company	United Direct Finance, Inc.	XTRA Companies, Inc.
The Pampered Chef, Ltd.	United States Aviation Underwriters, Incorporated	XTRA Corporation
The Scott Fetzter Company	United States Liability Insurance Company	XTRA Finance Corporation
The Zia Company	UNIVERSITY SWAGING CORPORATION	XTRA Intermodal, Inc.

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: 04/18/2025			Year/Period of Report: End of: 2024/ 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		Federal Tax	Federal	2024	88,312	0			(88,312)	0										
2	Federal Unemployment	Federal Tax	Federal	2024	376	0			(376)	0										
3	Federal Income	Federal Tax	Federal		5,737,205	0	34,990,252	33,186,010		7,541,447			34,696,595		293,657					
4	Subtotal Federal Tax				5,825,893	0	34,990,252	33,186,010	(88,688)	7,541,447	0		34,696,595		293,657					
5	California	Income Tax	California		705,602	0	2,598,742	2,437,080		867,264			2,561,745		36,997					2.5
6	Utah	Income Tax	Utah		612,315	0	3,478,814	3,278,669		812,460			3,448,194		30,620					2.07
7	FIN 48 Adjustments	Income Tax			13,257		(13,257)			0			(13,257)							
8	Subtotal State Tax				1,331,174	0	6,064,299	5,715,749		1,679,724	0		5,996,682		67,617					
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	2024	1,173,119	0	2,093,817	2,244,311		1,022,625			2,093,817							
13	Nevada	Property Tax	Nevada	2023	557,141	0	2,121,964	2,139,819		539,286			2,121,964							
14	Nevada (Moapa Indian Reservation)	Property Tax	Nevada	2024	22,083	0	87,917	91,067		18,933			87,917							
15	Utah	Property Tax	Utah	2024	62,754	0	5,147,380	5,168,387		41,747			5,147,380							
16	Wyoming	Property Tax	Wyoming	2024	809,710	0	1,134,655	1,283,241		661,124			1,134,655							
17	Subtotal Property Tax				2,624,807	0	10,585,733	10,926,825		2,283,715	0		10,585,733							
18	Subtotal Real Estate Tax				0	0				0	0									
19	California	Unemployment Tax	California	2024	63	0			(63)	0										
20	Nevada	Unemployment Tax	Nevada	2024	834	0			(834)	0										
21	Utah	Unemployment Tax	Utah	2024	1,439	0			(1,439)	0										
22	Wyoming	Unemployment Tax	Wyoming	2024	1,052	0			(1,052)	0										
23	Subtotal Unemployment Tax				3,388	0			(3,388)	0	0									
24	California	Sales And Use Tax	California	2024	0	0	39,552	33,395		6,157									39,552	
25	Nevada	Sales And Use Tax	Nevada	2024	9,699	0	77,854	71,148		16,405									77,854	
26	Utah	Sales And Use Tax	Utah	2024	15,759	0	263,242	249,341		29,660			158,171						105,071	
27	Wyoming	Sales And Use Tax	Wyoming	2024	59,718	0	20,473	80,002		189			(281)						20,754	
28	Subtotal Sales And Use Tax				85,176	0	401,121	433,886		52,411			157,890						243,231	

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	2023	20,622	0		20,622		0									
37	Nevada Commerce Tax	Other State Tax	Nevada	2024	0	0	35,950	16,902		19,048			35,950						
38	Subtotal Other State Tax				20,622	0	35,950	37,524		19,048	0		35,950						
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				9,891,060	0	52,077,355	50,299,994	(92,076)	11,576,345	0		51,472,850		361,274			243,231	

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: TaxesAccrued			
Total charges distributed to Gas (408.1, 409.1)		52,781,729	
Taxes charged to others		(77,464)	
Total taxes reported on page 114, lines 14-16		52,704,265	

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	2,087,962		
2	Accrued vacation and other employee benefits	2,957,793		
3	CIAC's	2,064,840		
45	Total	7,110,595		



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: 04/18/2025		Year/Period of Report: End of: 2024/ 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								
2								
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40						
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42						
43						
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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	287,220,694	21,705,947	30,490,981	668,029	116,513					278,987,176
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	287,220,694	21,705,947	30,490,981	668,029	116,513	—		—		278,987,176
6	Other (Specify)	(a)(48,056)	48,056								
7	TOTAL Account 282 (Total of lines 5 thru 6)	287,172,638	21,754,003	30,490,981	668,029	116,513	—		—		278,987,176 (b)
8	Classification of TOTAL										
9	Federal Income Tax	237,587,845	16,290,943	24,187,576	537,874	67,864					230,161,222
10	State Income Tax	49,584,793	5,463,060	6,303,405	130,155	48,649					48,825,954
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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty
Reserve for pending changes to prior tax return years.
(b) 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, 2024 and 2023.

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: 04/18/2025		Year/Period of Report: End of: 2024/ Q4			
Accumulated Deferred Income Taxes-Other (Account 283)											
<div>1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.</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 283										
2	Electric										
3	Gas	59,028,614	9,053,266	4,360,157	464,534	50,412	219	7,774,588	182.3 & 219	7,453,098	64,457,335
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	59,028,614	9,053,266	4,360,157	464,534	50,412		7,774,588		7,453,098	64,457,335
6	Other (Specify)										
7	TOTAL Account 283 (Total of lines 5 thru 6)	59,028,614	9,053,266	4,360,157	464,534	50,412		7,774,588		7,453,098	64,457,335 <sup>/a/</sup>
8	Classification of TOTAL										
9	Federal Income Tax	47,966,080	7,444,281	3,544,493	381,636	44,272		6,430,321		6,154,580	52,478,973
10	State Income Tax	11,062,534	1,608,985	815,664	82,898	6,140		1,344,267		1,298,518	11,978,362
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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.			
	12/31/24	12/31/23	
Deferred income taxes related to:			
Regulatory assets	54,636,779	51,381,385	
Prepaid expenses, etc.	1,386,803	485,217	
Total	56,023,582	51,866,602	

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	<sup>(g)</sup> Employee benefits	9,410,022	128			2,693,060	12,103,082
2	Levelized depreciation	230,265,587	407.3 / 407.4	15,012,254			215,253,333
3	Daggett electrical surcharge		928				
4	Excess deferred income taxes	158,661,563	Various	6,419,127			152,242,436
45	Total	398,337,172		21,431,381		2,693,060	379,598,851

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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			



[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				118,968	118,968				82,688	82,688				81,662	81,662
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues				118,968	118,968				82,688	82,688				81,662	81,662
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	70,437,013		98,612	21,174,413	21,273,025	64,162,040		89,827	21,842,076	21,931,903	69,632,678		97,486	22,189,302	22,286,788

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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		369,096		
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			1,109,324	1,243,223	261,304,385	281,132,038	262,413,709	282,375,261	792,373,235	843,038,767
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					990,410	935,023	990,410	935,023		
19	Subtotal:			1,109,324	1,243,223	262,294,795	282,436,157	263,404,119	283,679,380		
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL			1,109,324	1,243,223	262,294,795	282,436,157	263,404,119	283,679,380		

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
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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: 04/18/2025		Year/Period of Report: End of: 2024/ 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			1,056,347	1,186,909	257,713,146	274,177,862	258,769,493	275,364,771	754,533,212	804,661,467
2	KRI - 1 Interruptible Mainline			1,483	8,531	413,279	2,261,564	414,762	2,270,095	1,060,235	5,785,531
3	KRF - L1 Firm High Desert			46,127	42,381	1,444,968	3,264,756	1,491,095	3,307,137	32,947,360	28,888,593
4	KRI - L1 Interruptible High Desert			1,140	1,693	30,830	43,481	31,970	45,174	813,468	1,144,248
5	KRFPK - 1 Firm Peaking Service			4,227	3,709	1,702,162	1,384,375	1,706,389	1,388,084	3,018,960	2,558,928
40	Total			1,109,324	1,243,223	261,304,385	281,132,038	262,413,709	282,375,261	792,373,235	843,038,767

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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: 04/18/2025	Year/Period of Report: End of: 2024/ 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 & Desert Peak	588,434		
14	Waste heat recovery	401,976		
15	Desert Peak			
40	TOTAL	990,410		

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	52,891,644	110,373,243	53,639,601	182,038,672		
3	Account 489.4, Revenues from storing gas of others						
4	Account 495, Other gas revenues						
40	Total	52,891,644	110,373,243	53,639,601	182,038,672		



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: 04/18/2025	Year/Period of Report: End of: 2024/ 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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	<u>775 Materials</u>		
39	<u>776 Operation Supplies and Expenses</u>		
40	<u>777 Gas Processed by Others</u>		
41	<u>778 Royalties on Products Extracted</u>		
42	<u>779 Marketing Expenses</u>		
43	<u>780 Products Purchased for Resale</u>		
44	<u>781 Variation in Products Inventory</u>		
45	<u>(Less) 782 Extracted Products Used by the Utility-Credit</u>		
46	<u>783 Rents</u>		
47	<u>TOTAL Operation (Total of lines 33 thru 46)</u>		
48	<u>Maintenance</u>		
49	<u>784 Maintenance Supervision and Engineering</u>		
50	<u>785 Maintenance of Structures and Improvements</u>		
51	<u>786 Maintenance of Extraction and Refining Equipment</u>		
52	<u>787 Maintenance of Pipe Lines</u>		
53	<u>788 Maintenance of Extracted Products Storage Equipment</u>		
54	<u>789 Maintenance of Compressor Equipment</u>		
55	<u>790 Maintenance of Gas Measuring and Regulating Equipment</u>		
56	<u>791 Maintenance of Other Equipment</u>		
57	<u>TOTAL Maintenance (Total of lines 49 thru 56)</u>		
58	<u>TOTAL Products Extraction (Total of lines 47 and 57)</u>		
59	<u>C. Exploration and Development</u>		
60	<u>Operation</u>		
61	<u>795 Delay Rentals</u>		
62	<u>796 Nonproductive Well Drilling</u>		
63	<u>797 Abandoned Leases</u>		
64	<u>798 Other Exploration</u>		
65	<u>TOTAL Exploration and Development (Total of lines 61 thru 64)</u>		
66	<u>D. Other Gas Supply Expenses</u>		
67	<u>Operation</u>		
68	<u>800 Natural Gas Well Head Purchases</u>		
69	<u>800.1 Natural Gas Well Head Purchases, Intracompany Transfers</u>		
70	<u>801 Natural Gas Field Line Purchases</u>		
71	<u>802 Natural Gas Gasoline Plant Outlet Purchases</u>		
72	<u>803 Natural Gas Transmission Line Purchases</u>		
73	<u>804 Natural Gas City Gate Purchases</u>		
74	<u>804.1 Liquefied Natural Gas Purchases</u>		
75	<u>805 Other Gas Purchases</u>	2,201,428	3,846,675
76	<u>(Less) 805.1 Purchases Gas Cost Adjustments</u>		
77	<u>TOTAL Purchased Gas (Total of lines 68 thru 76)</u>	2,201,428	3,846,675
78	<u>806 Exchange Gas</u>	(2,201,428)	(3,846,675)
79	<u>Purchased Gas Expenses</u>		

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	30,054,848	137,167,415
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)	30,054,848	137,167,415
95	813 Other Gas Supply Expenses		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	(30,054,848)	(137,167,415)
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	(30,054,848)	(137,167,415)
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	<u>836 Maintenance of Purification Equipment</u>		
123	<u>837 Maintenance of Other Equipment</u>		
124	<u>TOTAL Maintenance (Total of lines 116 thru 123)</u>		
125	<u>TOTAL Underground Storage Expenses (Total of lines 114 and 124)</u>		
126	<u>B. Other Storage Expenses</u>		
127	<u>Operation</u>		
128	<u>840 Operation Supervision and Engineering</u>		
129	<u>841 Operation Labor and Expenses</u>		
130	<u>842 Rents</u>		
131	<u>842.1 Fuel</u>		
132	<u>842.2 Power</u>		
133	<u>842.3 Gas Losses</u>		
134	<u>TOTAL Operation (Total of lines 128 thru 133)</u>		
135	<u>Maintenance</u>		
136	<u>843.1 Maintenance Supervision and Engineering</u>		
137	<u>843.2 Maintenance of Structures</u>		
138	<u>843.3 Maintenance of Gas Holders</u>		
139	<u>843.4 Maintenance of Purification Equipment</u>		
140	<u>843.5 Maintenance of Liquefaction Equipment</u>		
141	<u>843.6 Maintenance of Vaporizing Equipment</u>		
142	<u>843.7 Maintenance of Compressor Equipment</u>		
143	<u>843.8 Maintenance of Measuring and Regulating Equipment</u>		
144	<u>843.9 Maintenance of Other Equipment</u>		
145	<u>TOTAL Maintenance (Total of lines 136 thru 144)</u>		
146	<u>TOTAL Other Storage Expenses (Total of lines 134 and 145)</u>		
147	<u>C. Liquefied Natural Gas Terminaling and Processing Expenses</u>		
148	<u>Operation</u>		
149	<u>844.1 Operation Supervision and Engineering</u>		
150	<u>844.2 LNG Processing Terminal Labor and Expenses</u>		
151	<u>844.3 Liquefaction Processing Labor and Expenses</u>		
152	<u>844.4 Liquefaction Transportation Labor and Expenses</u>		
153	<u>844.5 Measuring and Regulating Labor and Expenses</u>		
154	<u>844.6 Compressor Station Labor and Expenses</u>		
155	<u>844.7 Communication System Expenses</u>		
156	<u>844.8 System Control and Load Dispatching</u>		
157	<u>845.1 Fuel</u>		
158	<u>845.2 Power</u>		
159	<u>845.3 Rents</u>		
160	<u>845.4 Demurrage Charges</u>		
161	<u>(less) 845.5 Wharfage Receipts-Credit</u>		
162	<u>845.6 Processing Liquefied or Vaporized Gas by Others</u>		
163	<u>846.1 Gas Losses</u>		

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	14,675,555	21,111,041
181	851 System Control and Load Dispatching	2,452,466	1,566,380
182	852 Communication System Expenses	1,094,884	1,855,055
183	853 Compressor Station Labor and Expenses	3,672,289	4,842,326
184	854 Gas for Compressor Station Fuel	30,054,848	137,167,415
185	855 Other Fuel and Power for Compressor Stations	243,496	571,018
186	856 Mains Expenses	7,563,362	7,615,470
187	857 Measuring and Regulating Station Expenses	1,020,603	1,099,826
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	11,001	102
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)	60,788,504	175,828,633
192	Maintenance		
193	861 Maintenance Supervision and Engineering	116,666	186,660
194	862 Maintenance of Structures and Improvements		
195	863 Maintenance of Mains	383,203	107,026
196	864 Maintenance of Compressor Station Equipment	289,133	97,481
197	865 Maintenance of Measuring and Regulating Station Equipment	28,217	49,654
198	866 Maintenance of Communication Equipment		
199	867 Maintenance of Other Equipment		
200	TOTAL Maintenance (Total of lines 193 thru 199)	817,219	440,821
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	61,605,723	176,269,454
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	<u>912 Demonstrating and Selling Expenses</u>		
249	<u>913 Advertising Expenses</u>	7,370	21,799
250	<u>916 Miscellaneous Sales Expenses</u>		
251	<u>TOTAL Sales Expenses (Total of lines 247 thru 250)</u>	7,370	21,799
252	<u>8. ADMINISTRATIVE AND GENERAL EXPENSES</u>		
253	<u>Operation</u>		
254	<u>920 Administrative and General Salaries</u>	9,602,736	7,110,325
255	<u>921 Office Supplies and Expenses</u>	4,470,000	3,054,075
256	<u>(Less) 922 Administrative Expenses Transferred-Credit</u>	49,452	111,748
257	<u>923 Outside Services Employed</u>	4,409,842	5,116,647
258	<u>924 Property Insurance</u>	415,325	409,183
259	<u>925 Injuries and Damages</u>	2,643,689	1,689,675
260	<u>926 Employee Pensions and Benefits</u>	5,273,710	4,003,487
261	<u>927 Franchise Requirements</u>		
262	<u>928 Regulatory Commission Expenses</u>	1,211,776	1,247,696
263	<u>(Less) 929 Duplicate Charges-Credit</u>		
264	<u>930.1General Advertising Expenses</u>		
265	<u>930.2Miscellaneous General Expenses</u>	9,818	9,350
266	<u>931 Rents</u>	1,671,750	1,250,636
267	<u>TOTAL Operation (Total of lines 254 thru 266)</u>	29,659,193	23,779,326
268	<u>Maintenance</u>		
269	<u>932 Maintenance of General Plant</u>		
270	<u>TOTAL Administrative and General Expenses (Total of lines 267 and 269)</u>	29,659,193	23,779,326
271	<u>TOTAL Gas O&amp;M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)</u>	61,217,438	62,903,164



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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: EmployeePensionsAndBenefits			
The following is the disclosure required by RP04-274 for the qualified pension plan:			
	2024		2023
Service cost	\$ 311,877	\$ 400,252	
Interest cost	604,471	643,567	
Expected return on assets	(510,231)	(483,232)	
Prior service cost amortization	-	-	
Net loss/(gain) amortization	-	-	
Respondent's actual benefit cost incurred*	406,117	560,587	
Less: cost included for the pension plan in RP04-274	1,305,325	1,305,325	
Expense more (less) than RP04-274	\$ (899,208)	\$ (744,738)	
*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 \$3,843k and \$3,211k as of December 31, 2024 and 2023, 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	(899,457)	(130,715)	17,127	6,824		
2	Operating Balancing Agreements	(1,564,188)	(160,794)	(279,344)	117,371		
25	Total	(2,463,645)	(291,509)	(262,217)	124,195		

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	11,604,521		30,054,848		
2	811 Gas Used for Products Extraction - Credit						
3	Gas Shrinkage and Other Usage in Respondent's Own Processing - Credit						
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others - Credit						
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)						
6	Unaccounted for		1,601,266				
7	Net increase/(decrease) in line pack		17,435				
25	Total		13,223,222		30,054,848		

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: QuantityOfNaturalGasDeliveredByUtilityGasUsedForCompressorStationFuel			
Gas Used for Compressor Station Fuel (estimate)	\$	11,604,521	
Adjustments for actual gas vs estimated gas		—	
Total Gas Used for Compressor Station Fuel reported on page 520, line 28, column C	\$	11,604,521	

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	Total				

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2025		Year/Period of Report: End of: 2024/ Q4	
Other Gas Supply Expenses (Account 813)							
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.							
Line No.	Description (a)				Amount (in dollars) (b)		
1							
2							
3							
4							
5							
6							
7							
8							
9							
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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.	9,818		
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	Other Expenses			
25	TOTAL	9,818		

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:  04/18/2025		Year/Period of Report:  End of: 2024/ 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					1,515,697		1,515,697
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	61,706,491				1,644,576		63,351,067
9	Distribution plant							
10	General Plant (footnote details)	2,351,697						2,351,697
11	Common plant-gas							
12	Total	64,058,188				3,160,273		67,218,461



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:  04/18/2025		Year/Period of Report:  End of: 2024/ 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)			3,013,076			
8	General Plant (footnote details)			25,973			
9	Intangible Plant (footnote details)			35,385			

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FOOTNOTE DATA			

(a) Concept: PlantBasesUsedInEstimatingDepreciationCharges				
Depreciation basis for transmission plant as of December 31, 2024 in thousands.				
Transmission Plant Onshore		Plant as of	Rate	
Transmission - Vintage	\$	12/31/2024	1,163,259	1.15 %
Transmission -2002 Expansion			63,407	2.48 %
Transmission - 2003 Expansion			1,166,407	1.80 %
Transmission - 2010 Expansion			54,604	2.25 %
Transmission - Big Horn			3,997	0.52 %
Transmission - High Desert			30,854	1.16 %
Transmission - Apex			308,458	2.34 %
Transmission - Mountain Pass			20,042	2.32 %
Transmission - Desert Peak			3,873	1.8 %
Transmission - Delta Lateral			69,028	1.8 %
Transmission - Compressor Engines			129,147	9.92 %
Total Transmission Plant Onshore	\$		3,013,076	
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			\$	3,027,517
(b) Concept: PlantBasesUsedInEstimatingDepreciationCharges				
Depreciation basis for transmission plant as of December 31, 2024 in thousands.				
General Plant		Plant as of	Rate	
General Plant - Office Furniture & Equipment	\$	12/31/2024	2,507	6.67 %
General Plant - Computers (PCs & Laptops)			480	33.33 %
General Plant - Other Computer Equipment			3,795	20.00 %
General Plant - Vehicles			4,815	18.00 %
General Plant - Communications			934	10.00 %
General Plant - Other			13,442	4.00 %
Total General Plant	\$		25,973	
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		12/31/2024		
Vintage	\$		9,665	1.80 %
2003 Expansion			6,566	2.25 %
2010 Expansion			6,149	2.25 %
High Desert			630	1.16 %
Total Contributions in Aid of Construction	\$		23,010	
Other Intangible				
Software	\$		11,296	20.00 %
Leasehold Improvements			1079	6.67 %
Total Other Intangible	\$		12,375	
Total Intangible Plant	\$		35,385	
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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.  Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization. Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts. Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year. Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	Account 425 - Miscellaneous Amortization			
2				
3				
4				
5	TOTAL Account 425 - Miscellaneous Amortization			
6	Account 426.1 - Donations			
7	Donations less than \$250,000	44,476		
8	TOTAL Account 426.1 - Donations	44,476		
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	8,010		
16	TOTAL Account 426.3 - Penalties	8,010		
17	Account 426.4 Expenditures for Certain Civic, Political, and Related Activities			
18	Certain Civic, Political, and Related Activities less than \$250,000	3,418		
19	Total Account 426.4 - Expenditues for Certain Civic, Political, and Related Activities	3,418		
20	Account 426.5 - Other Deductions			
21	Deductions less than \$250,000	52,404		
22	TOTAL Account 426.5 - Other Deductions	52,404		
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	40,907		
30	TOTAL Account 431 - Other Interest Expense	40,907		

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: 04/18/2025		Year/Period of Report: End of: 2024/ Q4				
Regulatory Commission Expenses (Account 928)												
<div>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.</div> <div>2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</div> <div>3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.</div> <div>4. Identify separately all annual charge adjustments (ACA).</div> <div>5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.</div> <div>6. Minor items (less than \$250,000) may be grouped.</div>												
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						182.3		
2	Federal Energy Regulatory Commission Order No. 472 2023 FERC Annual Charge	1,224,789		1,224,789	918,591					182.3	918,591	
3	Federal Energy Regulatory Commission Order No. 472 2024 FERC Annual Charge	1,172,735		1,172,735					1,172,735	182.3	293,185	879,550
25	TOTAL	3,339,022		3,339,022	918,591				1,172,735		1,211,776	879,550

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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			
2	Pensions - other			
3	Post-retirement benefits other than pensions (PBOP)			
4	Post-employment benefit plans			
5	Other (Specify)			
6	Healthcare and other benefits	5,273,710		
40	Total	5,273,710		

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: EmployeePensionsAndBenefits			
The following is the disclosure required by RP04-274 for the qualified pension plan:			
	2024		2023
Service cost	\$ 311,877	\$	400,252
Interest cost	604,471		643,567
Expected return on assets	(510,231)		(483,232)
Prior service cost amortization	-		-
Net loss/(gain) amortization	-		-
Respondent's actual benefit cost incurred*	406,117		560,587
Less: cost included for the pension plan in RP04-274	1,305,325		1,305,325
Expense more (less) than RP04-274	\$ (899,208)	\$	(744,738)
*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 \$3,843k and \$3,211k as of December 31, 2024 and 2023, respectively.			
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	7,225,338			7,225,338
33	Distribution				
34	Customer Accounts				

35	Customer Service and Informational				
36	Sales				
37	Administrative and General	12,295,543	2,286,954	625,511	15,208,008
38	TOTAL Operation (Total of lines 28 thru 37)	19,520,881	2,286,954	625,511	22,433,346
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				
45	Distribution				
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)				
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)	7,225,338			7,225,338
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)	12,295,543	2,286,954	625,511	15,208,008
60	Total Operation and Maintenance (Total of lines 50 thru 59)	19,520,881	2,286,954	625,511	22,433,346
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	19,520,881	2,286,954	625,511	22,433,346
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	682,761	309,865	135,140	1,127,766
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	682,761	309,865	135,140	1,127,766
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75.1	Other Accounts				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES	20,203,642	2,596,819	760,651	23,561,112





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: 04/18/2025	Year/Period of Report: End of: 2024/ 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	FLARE CONSTRUCTION INC	6,815,948		
2	SWI LLC	3,347,671		
3	PRECISION WEST LLC	3,028,850		
4	QUALITY INTEGRATED SERVICES INC	2,583,524		
5	SOLAR TURBINES INCORPORATED	2,531,820		
6	MICHELS PIPELINE INC	2,276,653		
7	QUALITY ELECTRICAL CONTRACTORS INC	1,802,655		
8	WHC ENERGY SERVICES	1,618,420		
9	CONSULTNET	1,403,414		
10	STANTEC CONSULTING SERVICES INC	856,226		
11	CAMPOS EPC LLC	747,761		
12	FARWEST CORROSION CONTROL COMPANY	732,108		
13	AMES CONSTRUCTION INC	632,000		
14	SPARTAN COMPANIES 300 LLC	537,219		
15	SOUTHERN NEVADA ENVIRONMENTAL INC	532,815		
16	XCEL NDT LLC	481,770		
17	BLUE SKY CONSTRUCTION LLC	479,445		
18	EPCON PARTNERS INC	378,249		
19	BARR ENGINEERING CO	304,050		
20	FLARE CONSTRUCTION LLC	292,230		
21	ATS WELDING INC	282,416		
22	WHITELEY INFRASTRUCTURE GROUP	264,391		
23	Other (\$250,000 or less)	7,085,096		
24	TOTAL	39,014,731		

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: 04/18/2025		Year/Period of Report: End of: 2024/ Q4	
Transactions with Associated (Affiliated) Companies							
<div>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.</div> <div>2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.</div> <div>3. Total under a description "Total", the total of all of the aforementioned goods and services.</div> <div>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.</div>							
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	1,043,584			
3	Information Technology	NNG	923	375,460			
4	Executive management services	NNG	923	103,348			
5	Other - goods and services provided by under \$250,000	NNG	Various	225,569			
6	Other - goods and services provided by under \$250,000	MidAmerican Energy Company ("MEC")	930				
7	Other - goods and services provided by under \$250,000	MEC	<sup>(a)</sup> Various	1,243,104			
8	Other - goods and services provided by under \$250,000	Berkshire Hathaway Energy Company ("BHE")	<sup>(b)</sup> Various	12,737,774			
9	Other - goods and services provided by under \$250,000	PacifiCorp	<sup>(a)</sup> Various	301,007			
10	—						
11	Other - goods and services provided for under \$250,000	NVE	<sup>(a)</sup> Various				
12	Other - goods and services provided for under \$250,000	BHE GTS LLC	408.1, 850, 920, 921, 926				
13	Other - goods and services provided for under \$250,000	Berkshire Hathaway Renewables	408.1, 850, 920, 921, 926				
14	Other - goods and services provided for under \$250,000	BHE Compression Services, LLC	408.1, 850, 920, 926				
15	Other - goods and services provided for under \$250,000	BHE Pipeline Group LLC	408.1, 850, 920				
19	TOTAL			16,029,846			
20	Goods or Services Provided for Affiliated Company						
21	Other - goods and services provided by under \$250,000	MidAmerican Energy Company ("MEC")	930				
22	—						
23	Gas transportation services	Nevada Power Company ("NVE")	489.2	51,951,835			
24	Other - goods and services provided for under \$250,000	NVE	<sup>(a)</sup> Various				
25	Gas transportation services	PacifiCorp	489.2	3,120,497			
26	Other - goods and services provided for under \$250,000	NNG	Various	477,285			
27	Other - goods and services provided for under \$250,000	BHE GTS LLC	408.1, 850, 920, 921, 926				
28	Other - goods and services provided for under \$250,000	MEC	Various	391,240			
29	Other - goods and services provided for under \$250,000	Berkshire Hathaway Renewables	408.1, 850, 920, 921, 926				
30	Other - goods and services provided for under \$250,000	BHE	Various	2,566,344			
31	Other - goods and services provided for under \$250,000	BHE Compression Services, LLC	408.1, 850, 920, 926				
32	Other - goods and services provided for under \$250,000	BHE Pipeline Group LLC	408.1, 850, 920				
40	TOTAL			58,507,201			

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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			
<a href="#">(a)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Accounts charged or credited for MEC: Various			
<a href="#">(b)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
Accounts charged or credited for BHE: Various			
<a href="#">(c)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
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.		
<a href="#">(d)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
.			
<a href="#">(e)</a> Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies			
.			

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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	143,130,966	9,473,527		529,087	3,651,568		37150	6	08/02/2024
2	Painter, Uinta County, Wyoming	Transmission Compressor Stations	2	11,000	24,323,697	936,703		229,281	354,227		10910	2	07/24/2024
3	Coyote Creek, Uinta County, Wyoming	Transmission Compressor Stations	2	31,000	60,280,933	3,186,306		141,372	986,994		10858	2	07/11/2024
4	Salt Lake City, Salt Lake County, Utah	Transmission Compressor Stations	2	30,000	55,143,113	1,741,030		163,279	580,681		5982	2	08/01/2024
5	Elberta, Utah County, Utah	Transmission Compressor Stations	2	31,000	54,019,985	4,613,730		285,903	1,121,734		12042	2	08/01/2024
6	Fillmore, Millard County, Utah	Transmission Compressor Stations	2	30,000	58,241,925	2,857,394		833,880	1,011,224		10679	2	08/01/2024
7	Milford, Beaver County, Utah	Transmission Compressor Stations	1	30,000	63,949,775	548,274		296,588	226,979		1548	1	08/01/2024
8	Veyo, Washington County, Utah	Transmission Compressor Stations	3	45,000	68,354,736	4,401,493		241,737	1,698,846		18283	3	08/01/2024
9	Dry Lake, Clark County, Nevada	Transmission Compressor Stations	2	31,000	55,721,241	6,329,970		195,807	561,538		5607	2	10/08/2024
10	Goodsprings, Clark County Nevada	Transmission Compressor Stations	3	45,000	71,085,972	3,593,921		332,146	1,410,730		15411	3	10/08/2024
11	Daggett, San Bernadino County, California	Transmission Compressor Stations	1	4,000	25,839,251		897,614			874,213	947	1	11/26/2024
25	Total		26	383,500	680,091,594	37,682,348	897,614	3,249,080	11,604,521	874,213		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: 04/18/2025		Year/Period of Report: End of: 2024/ 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)						

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Gas Storage Projects				
1. On line 4, enter the total storage capacity certificated by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.				
Line No.	Item (a)	Total Amount (b)		
	STORAGE OPERATIONS			
1	Top or Working Gas End of Year			
2	Cushion Gas (Including Native Gas)			
3	Total Gas in Reservoir (Total of line 1 and 2)			
4	Certificated Storage Capacity			
5	Number of Injection - Withdrawal Wells			
6	Number of Observation Wells			
7	Maximum Days' Withdrawal from Storage			
8	Date of Maximum Days' Withdrawal			
9	LNG Terminal Companies (in Dth)			
10	Number of Tanks			
11	Capacity of Tanks			
12	LNG Volume			
13	Received at "Ship Rail"			
14	Transferred to Tanks			
15	Withdrawn from Tanks			
16	"Boil Off" Vaporization Loss			

Name of Respondent: Kern River Gas Transmission Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/18/2025		Year/Period of Report: End of: 2024/ Q4	
Transmission Lines							
<div>1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year.</div> <div>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.</div> <div>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.</div> <div>4. Report the number of miles of pipe to one decimal point.</div>							
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	<sup>(g)</sup> 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: 04/18/2025	Year/Period of Report: End of: 2024/ 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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	117,886		2,600,906		2,718,792	
5	Interruptible Transportation	9		11,514		11,523	
6	Other (Specify)						
6.1							
7	TOTAL	117,895		2,612,420		2,730,315	
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			82,055		82,055	
17	Other (Specify)						
17.1							
18	TOTAL			82,055		82,055	
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES						
20	Date(s): 2021-06-16						
22	No-Notice Transportation						
23	Other Firm Transportation	238,914		7,854,821		8,093,735	
24	Interruptible Transportation	15,949		36,993		52,942	
25	Other (Specify)						
25.1							
26	TOTAL	254,863		7,891,814		8,146,677	
27	Volumes of gas Withdrawn form Storage under Storage Contract						
28	No-Notice Storage						
29	Other Firm Storage						
30	Interruptible Storage						
31	Other (Specify)						

31.1				
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack		64,810	64,810
36	Other (Specify)			
36.1				
37	TOTAL		64,810	64,810

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: 04/18/2025	Year/Period of Report: End of: 2024/ 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					
6					
7					
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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: 04/18/2025		Year/Period of Report: End of: 2024/ 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	758,746,589		193,960,534		
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	(1,447,852)		(715,523)		
10	Gas Received as Imbalances (Account 806)	328	(134,182)		(28,534)		
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		11,767,893		2,986,248		
14	Gas Received from Shippers as Lost and Unaccounted for		1,504,632		378,862		
15	Other Receipts (Specify) (footnote details)						
15.1	Other Receipts (Specify) (footnote details)		17,435		14,376		
16	Total Receipts (Total of lines 3 thru 15)		770,454,515		196,595,963		
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	758,746,589		193,960,534		
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	(1,349,149)		(624,217)		
25	Gas Delivered as Imbalances (Account 806)	328	3,077		(17,615)		
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	11,604,521		2,932,146		
29	Other Deliveries and Gas Used for Other Operations						

29.1	Other Deliveries and Gas Used for Other Operations		(141,733)	(41,422)
30	Total Deliveries (Total of lines 18 thru 29)		768,863,305	196,209,426
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,591,210	386,537
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		770,454,515	196,595,963
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	33,760,828	10,299,731
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	(206,791)	(267,136)
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		15,191	7,240
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		33,569,228	10,039,835
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	33,760,828	10,299,731
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	(200,883)	(260,935)
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		(773)	384
30	Total Deliveries (Total of lines 18 thru 29)		33,559,172	10,039,180
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		10,056	655
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		33,569,228	10,039,835



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: 04/18/2025	Year/Period of Report: End of: 2024/ Q4
FOOTNOTE DATA			

<a href="#">(a)</a> Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission			
Line 5 page 520			758,746,589
Line 10 page 520			(134,182)
Line 5 page 520a			33,760,828
Line 10, column J on page 305			792,373,235
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.			
<a href="#">(b)</a> Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers			
Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.			
<a href="#">(c)</a> Concept: QuantityOfNaturalGasReceivedByUtilityGasReceivedAsImbalances			
Gas received as imbalances represents transportation service agreement imbalances which are the difference between scheduled deliveries and net scheduled receipts.			
<a href="#">(d)</a> Concept: QuantityOfNaturalGasReceivedByUtilityOther			
Line pack activity			
<a href="#">(e)</a> Concept: QuantityOfNaturalGasDeliveredByUtilityDeliveriesOfGasTransportedForOthers			
Adjustments totaling 0 Dth between GD 2 and GD 5 following acct close			
<a href="#">(f)</a> 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 (670,204) Dth and the MPOC imbalance of 45,987 Dth for a total of (624,217) Dth.			
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 (1,209,401) Dth and the MPOC imbalance of (139,748) Dth for a total of (1,349,149) Dth.			
<a href="#">(g)</a> Concept: QuantityOfNaturalGasDeliveredByUtilityGasDeliveredAsImbalances			
Gas delivered as imbalances represents transportation service agreement imbalances which are the difference between actual deliveries and scheduled deliveries			
<a href="#">(h)</a> Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations			
Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (55,798) Line Pack Activity Decreases of 0Dth and Acct Period Balancing Adjustment of 14,376 Dht for a total of (41,422) Dth			
Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (156,109), Line Pack Activity Decreases of 14,376 Dth and Acct Period Balancing Adjustment of 0 Dth for a total of (141,733) Dth			
<a href="#">(i)</a> Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission			
Quantity equals lines 3 and 4 of column J on page 305			
<a href="#">(j)</a> Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers			
Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.			
<a href="#">(k)</a> Concept: QuantityOfNaturalGasDeliveredByUtilityDeliveriesOfGasTransportedForOthers			
Adjustments totaling 0 Dth between GD 2 and GD 5 following acct close			
<a href="#">(l)</a> Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations			
Other Deliveries and Gas Used Operations represents Actual Line Pack Change of 386 Dth, Line Pack Activity Decreases of 0 Dth and Acct Period Balancing Adjustment of (2) Dth for a total of 384 Dth			
Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (771) Dth, Line Pack Activity Decreases of 0 Dth and Acct Period Balancing Adjustment of (2) Dth for a total of (773) 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: 04/18/2025				Year/Period of Report: End of: 2024/ 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	128,103	301,789	671,271	1,101,163	275,421	648,846	1,443,233	2,367,500					0	0
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	128,103	301,789	671,271	1,101,163	275,421	648,846	1,443,233	2,367,500						
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	130,993	314,959	694,955	1,140,907	281,635	677,162	1,494,153	2,452,950					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	130,993	314,959	694,955	1,140,907	281,635	677,162	1,494,153	2,452,950						
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	10,819	24,988	52,774	88,581	23,261	53,724	113,464	190,449						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	10,819	24,988	52,774	88,581	23,261	53,724	113,464	190,449						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	(13,709)	(38,158)	(76,458)	(128,325)	(29,475)	(82,040)	(164,384)	(275,899)						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	(13,709)	(38,158)	(76,458)	(128,325)	(29,475)	(82,040)	(164,384)	(275,899)						
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	13,709	38,158	76,458	128,325	29,475	82,040	164,384	275,899						
65	Total Gas Acquired To Meet Deficiency	13,709	38,158	76,458	128,325	29,475	82,040	164,384	275,899						

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT															
Line No.	Item (a)					Quarter Dth (b)									
66	Forwardhaul Volume in Dths for the Quarter					194,894,840									
67	Backhaul Volume in Dths for the Quarter					9,336,891									
68	TOTAL (Lines 66 and 67)					204,231,731									

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: 04/18/2025				Year/Period of Report: End of: 2024/ 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	183,420	170,391	673,489	1,027,300	583,276	541,843	2,141,695	3,266,814						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	183,420	170,391	673,489	1,027,300	583,276	541,843	2,141,695	3,266,814						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	153,689	138,597	550,552	842,838	488,731	440,738	1,750,755	2,680,224					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	153,689	138,597	550,552	842,838	488,731	440,738	1,750,755	2,680,224						
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	27,338	38,020	125,831	191,189	86,935	120,904	400,143	607,982						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	27,338	38,020	125,831	191,189	86,935	120,904	400,143	607,982						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	2,393	(6,226)	(2,894)	(6,727)	7,610	(19,799)	(9,203)	(21,392)						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	2,393	(6,226)	(2,894)	(6,727)	7,610	(19,799)	(9,203)	(21,392)						
38	DISPOSITION OF EXCESS GAS:														
39	Gas sold to others														
40	Gas used to meet imbalances														
41	Gas added to system gas														
42	Gas returned to shippers														
43.1	Other - Line Pack	2,393			2,393	7,610			7,610						
51	Total Disposition Of Excess Gas	2,393			2,393	7,610			7,610						
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack		6,226	2,894	9,120		19,799	9,203	29,002						
65	Total Gas Acquired To Meet Deficiency		6,226	2,894	9,120		19,799	9,203	29,002						

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: 04/18/2025				Year/Period of Report: End of: 2024/ 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	275,612	259,742	708,533	1,243,887	1,094,180	1,031,176	2,812,876	4,938,232						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	275,612	259,742	708,533	1,243,887	1,094,180	1,031,176	2,812,876	4,938,232						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	217,856	196,963	533,582	948,401	864,888	781,943	2,118,321	3,765,152					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	217,856	196,963	533,582	948,401	864,888	781,943	2,118,321	3,765,152						
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	16,156	26,134	65,132	107,422	64,139	103,752	258,574	426,465						

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	16,156	26,134	65,132	107,422	64,139	103,752	258,574	426,465						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	41,600	36,645	109,819	188,064	165,153	145,481	435,981	746,615						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	41,600	36,645	109,819	188,064	165,153	145,481	435,981	746,615						
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	41,600	36,645	109,819	188,064	165,153	145,481	435,981	746,615						
51	Total Disposition Of Excess Gas	41,600	36,645	109,819	188,064	165,153	145,481	435,981	746,615						
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: 04/18/2025	Year/Period of Report: End of: 2024/ 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 than this report. Bind the maps to the report.</div>			
1	SystemMap2024.pdf		