

THIS FILING IS

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



**FERC FINANCIAL REPORT
'FERC FORM No. 2: Annual Report of
Major Natural Gas Companies and
Supplemental Form 3-Q: Quarterly
Financial Report**

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Kern River Gas Transmission Company

Year/Period of Report:

End of: 2025/ Q4

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

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

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

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

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

EXCERPTS FROM THE LAW

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

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

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

General Penalties

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

**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: 2025/ 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) 04/20/2026

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 04/20/2026

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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List of Schedules (Natural Gas Company)

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	<u>Identification</u>	1	02-04	
	<u>List of Schedules (Natural Gas Company)</u>	2	REV 12-07	
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	<u>General Information</u>	101	12-96	
2	<u>Control Over Respondent</u>	102	12-96	
3	<u>Corporations Controlled by Respondent</u>	103	12-96	NA
4	<u>Security Holders and Voting Powers</u>	107	12-96	
5	<u>Important Changes During the Year</u>	108	12-96	
6	<u>Comparative Balance Sheet</u>		REV 06-04	
	<u>Comparative Balance Sheet (Assets And Other Debits)</u>	110	REV 06-04	
	<u>Comparative Balance Sheet (Liabilities and Other Credits)</u>	112	REV 06-04	
7	<u>Statement of Income for the Year</u>	114	REV 06-04	
8	<u>Statement of Accumulated Comprehensive Income and Hedging Activities</u>	117	NEW 06-02	
9	<u>Statement of Retained Earnings for the Year</u>	118	REV 06-04	
10	<u>Statement of Cash Flows</u>	120	REV 06-04	
11	<u>Notes to Financial Statements</u>	122.1	REV 12-07	
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	<u>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion</u>	200	12-96	
13	<u>Gas Plant in Service</u>	204	12-96	
14	<u>Gas Property and Capacity Leased from Others</u>	212	12-96	NA
15	<u>Gas Property and Capacity Leased to Others</u>	213	12-96	NA
16	<u>Gas Plant Held for Future Use</u>	214	12-96	
17	<u>Construction Work in Progress-Gas</u>	216	12-96	
18	<u>Non-Traditional Rate Treatment Afforded New Projects</u>	217	NEW 12-07	
19	<u>General Description of Construction Overhead Procedure</u>	218	REV 12-07	
20	<u>Accumulated Provision for Depreciation of Gas Utility Plant</u>	219	12-96	
21	<u>Gas Stored</u>	220	REV 04-04	NA
22	<u>Investments</u>	222	12-96	
23	<u>Investments In Subsidiary Companies</u>	224	12-96	NA
24	<u>Prepayments</u>	230a	12-96	
25	<u>Extraordinary Property Losses</u>	230b	12-96	NA
26	<u>Unrecovered Plant And Regulatory Study Costs</u>	230c	12-96	NA
27	<u>Other Regulatory Assets</u>	232	REV 12-07	
28	<u>Miscellaneous Deferred Debits</u>	233	12-96	
29	<u>Accumulated Deferred Income Taxes</u>	234	REV 12-07	
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			

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

67	<u>Gas Storage Projects</u>	512	12-96	NA
67	<u>Gas Storage Projects</u>	513	12-96	
68	<u>Transmission Lines</u>	514	12-96	
69	<u>Transmission System Peak Deliveries</u>	518	12-96	
70	<u>Auxiliary Peaking Facilities</u>	519	12-96	NA
71	<u>Gas Account - Natural Gas</u>	520	REV 01-11	
72	<u>Shipper Supplied Gas for the Current Quarter</u>	521	REVISED 02-11	
73	<u>System Maps</u>	522.1	REV. 12-96	
74	<u>Footnote Reference</u>			
75	<u>Footnote Text</u>			
76	<u>Stockholder's Reports (check appropriate box)</u>			
	<input type="checkbox"/> Four copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ 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 2025, the respondent was engaged in the transportation of natural gas for major producers, municipalities, local distribution companies, cogeneration and natural gas marketers through a natural gas transmission system which extends from southwest Wyoming, through the states of Utah and Nevada, to points of termination in Kern County near Bakersfield, California.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

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Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Berkshire Hathaway Inc.	M	DE	100
2	Berkshire Hathaway Energy Company	I	IA	100
3	BHE Pipeline Group, LLC	I	DE	100
4	KR Holding, LLC	D	DE	100

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Corporations Controlled by Respondent

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

 DEFINITIONS

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

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1					
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Security Holders and Voting Powers

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

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

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

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

1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy. Total: 100 By Proxy:	3. Give the date and place of such meeting:
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES 4. Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	100			100
6	TOTAL number of security holders	1			1
7	TOTAL votes of security holders listed below	100			100
8	KR Holding, LLC 666 Grand Ave., Des Moines, IA 50309-2580	100			100

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Important Changes During the Year

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

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

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None
11. None

12. There were multiple changes within the management structure in the fourth quarter of 2025 for Kern. They are listed below with the latest changes at the bottom.

Effective October 1, 2025, the following were elected as officers:
Mark A. Hewett CEO
Laura K. Demman President
Kirk Lavengood VP, General Counsel and Corporate Secretary
Sara Athen VP, Human Resources
Robert S. Checketts VP, Operations and Engineering
Marie-Chantal Labrie VP, Engineering and Integrity
Larry Leonard VP, Operations and Gas Control
Mac McGuire VP, Customer Service and Business Development
Brian J. Wiese VP, Finance

Effective October 1, 2025, A. Robert Lasich (VP, Business Development), was removed from the management list.

Effective October 15, 2025, Natalie Hocken resigned from her position as director.

Effective December 1, 2025, Mark Hewett resigned from his positions as director and officer.

Effective December 1, 2025, the following were elected as officers:
Laura K. Demman CEO
Brian J. Mundt President
Kirk Lavengood VP, General Counsel and Corporate Secretary
Sara Athen VP, Human Resources
Robert S. Checketts VP, Operations and Engineering
Marie-Chantal Labrie VP, Engineering and Integrity
Larry Leonard VP, Operations and Gas Control
Mac McGuire VP, Customer Service and Business Development
Brian J. Wiese VP, Finance

Effective December 1, 2025, Laura K. Demman was appointed as director and chair.

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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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	3,152,882,827	3,095,274,077
3	Construction Work in Progress (107)	200-201	17,382,880	52,196,040
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,170,265,707	3,147,470,117
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,722,130,561	1,663,591,076
6	Net Utility Plant (Total of line 4 less 5)		1,448,135,146	1,483,879,041
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)		1,448,135,146	1,483,879,041
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)		12,688,517	13,453,441
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)		12,688,517	13,453,441
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)		429,183	
33	Special Deposits (132-134)		126,008	128,999
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223	39,938,118	27,421,509
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		17,822,357	17,287,900
38	Other Accounts Receivable (143)		2,208,714	1,545,619

39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)				
40	Notes Receivable from Associated Companies (145)				
41	Accounts Receivable from Associated Companies (146)			19,382,848	16,876,001
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)			35,650,266	34,266,418
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)			4,369	
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		1,208,352	5,634,326
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)			2,354,035	2,198,820
60	Derivative Instrument Assets (175)				
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)				
62	Derivative Instrument Assets - Hedges (176)			104,286	1,950,387
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)				
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)			119,228,536	107,309,979
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		258,397,601	233,448,310
70	Preliminary Survey and Investigation Charges (Electric)(183)				
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			574,948	574,945
72	Clearing Accounts (184)				
73	Temporary Facilities (185)				
74	Miscellaneous Deferred Debits (186)	233		373,087	
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		116,268,458	107,812,099
79	Unrecovered Purchased Gas Costs (191)				
80	TOTAL Deferred Debits (Total of lines 66 thru 79)			375,614,094	341,835,354

81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,955,666,293	1,946,477,815
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FOOTNOTE DATA

(a) Concept: SpecialDeposits

Description	As of December 31, 2025	As of December 31, 2024
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage	126,008	128,999
Total	126,008	128,999

(b) Concept: AccountsReceivableFromAssociatedCompanies

Description	As of December 31, 2025	As of December 31, 2024
Intercompany post-retirement asset	14,660,095	12,103,081
Accounts Receivable from Associated Companies Other	4,722,753	4,772,920
Total	19,382,848	16,876,001

(c) 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.

	12/31/25	12/31/24
Deferred income taxes related to:		
Regulatory liabilities	88,607,890	90,453,483
Net operating losses	977,515	1,501,256
Total	89,585,405	91,954,739

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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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	1,248,271,246
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	(108,093,092)	(90,885,776)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117	78,636	1,470,578
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,140,256,791	1,158,856,049
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)		5,688,984	7,167,276
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)		9,144,243	8,473,181
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)		14,833,227	15,640,457
36	CURRENT AND ACCRUED LIABILITIES			
37	Current Portion of Long-Term Debt			

38	Notes Payable (231)			
39	Accounts Payable (232)		10,029,535	8,447,423
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		5,151,270	5,377,233
42	Customer Deposits (235)		3,003,166	6,047,076
43	Taxes Accrued (236)	262-263	21,065,351	11,576,345
44	Interest Accrued (237)			
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)		(149,858)	
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,628,718	7,110,595
50	Obligations Under Capital Leases-Current (243)		1,478,288	1,361,744
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)		48,206,470	39,920,416
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		31,162,028	9,017,532
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269	4,850,973	
61	Other Regulatory Liabilities (254)	278	374,920,745	379,598,851
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		272,234,912	278,987,176
65	Accumulated Deferred Income Taxes - Other (283)		69,201,146	64,457,335
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		752,369,804	732,060,894
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,955,666,293	1,946,477,815

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: Accounts Payable To Associated Companies

Description	As of December 31, 2025	As of December 31, 2024
Intercompany pension liability	3,667,249	3,843,005
Accounts Payable to Associated Companies Other	1,484,021	1,534,228
Total	5,151,270	5,377,233

(b) Concept: Accumulated Deferred Income Taxes Other Property

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, 2025 and 2024.

(c) Concept: Accumulated Deferred Income Taxes Other

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

	12/31/25	12/31/24
Deferred income taxes related to:		
Regulatory assets	60,920,362	54,636,779
Prepaid expenses, etc.	297,200	1,386,803
Total	61,217,562	56,023,582

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)		109,792,684	123,633,560								
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)		109,792,684	123,633,560								

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Statement of Accumulated Comprehensive Income and Hedging Activities

1. Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 114, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year						432,270	432,270		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income						(12,987,548)	(12,987,548)		
3	Preceding Quarter/Year to Date Changes in Fair Value						14,025,857	14,025,857		
4	Total (lines 2 and 3)						1,038,308	1,038,308	123,633,560	124,671,868
5	Balance of Account 219 at End of Preceding Quarter/Year						1,470,578	1,470,578		
6	Balance of Account 219 at Beginning of Current Year						1,470,578	1,470,578		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income						(1,869,968)	(1,869,968)		
8	Current Quarter/Year to Date Changes in Fair Value						478,026	478,026		
9	Total (lines 7 and 8)						(1,391,942)	(1,391,942)	109,792,684	108,400,742
10	Balance of Account 219 at End of Current Quarter/Year						78,636	78,636		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance

The \$1,470,578 pertains to natural gas commodity swaps.

(b) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance

The \$1,470,578 pertains to natural gas commodity swaps.

(c) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance

The \$78,636 pertains to natural gas commodity swaps.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Statement of Retained Earnings

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<u>UNAPPROPRIATED RETAINED EARNINGS</u>			
1	Balance-Beginning of Period		(90,885,776)	(124,519,333)
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)		109,792,684	123,633,557
7	Appropriations of Retained Earnings (Account 436)			
7.1	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
8	Appropriations of Retained Earnings Amount			
9	Dividends Declared-Preferred Stock (Account 437)			
9.1	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
10	Dividends Declared-Preferred Stock Amount			
11	Dividends Declared-Common Stock (Account 438)			
11.1	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)	131	(127,000,000)	(90,000,000)
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)		(108,093,092)	(90,885,776)
15	<u>APPROPRIATED RETAINED EARNINGS (Account 215)</u>			
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)		(108,093,092)	(90,885,776)
21	<u>UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</u>			
	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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DividendsDeclaredCommonStock

Dividends	
January 27, 2025	\$ 21,000,000
February 26, 2025	14,000,000
March 25, 2025	7,000,000
May 27, 2025	16,000,000
June 24, 2025	4,000,000
July 30, 2025	10,000,000
September 25, 2025	20,000,000
October 29, 2025	20,000,000
November 24, 2025	15,000,000
	<u>127,000,000</u>

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Statement of Cash Flows

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 114)	109,792,684	123,633,560
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	69,953,271	67,218,461
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of (Specify) (footnote details)	(26,367,636)	(28,385,937)
6	Deferred Income Taxes (Net)	(16,388,878)	(7,847,535)
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	(1,472,009)	(546,646)
9	Net (Increase) Decrease in Inventory	(1,388,217)	(3,555,779)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	9,879,851	(1,255,867)
12	Net (Increase) Decrease in Other Regulatory Assets	561,454	(1,708,765)
13	Net Increase (Decrease) in Other Regulatory Liabilities	2,557,014	2,693,059
14	(Less) Allowance for Other Funds Used During Construction	(421,203)	2,319,650
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	1733,477	1,384,548
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	148,282,214	149,309,449
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(69,141,702)	(79,558,910)
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	421,203	(2,319,650)
27	Other Construction and Acquisition of Plant, Investment Activities		
27.1	Other Construction and Acquisition of Plant, Investment Activities	41,550,374	
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(28,012,531)	(77,239,260)
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>	(318,108)	(2,248,854)
39	<u>Proceeds from Sales of Investment Securities (a)</u>		1,129,769
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>	18,464,638	17,046,701
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>	(9,866,001)	(61,311,644)
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
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>	(127,000,000)	(90,000,000)
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>	(127,000,000)	(80,000,000)
73	<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>		
74	<u>(Total of line 18, 49 and 70)</u>	11,416,213	7,997,805
76	<u>Cash and Cash Equivalents at Beginning of Period</u>	32,081,530	24,083,725
78	<u>Cash and Cash Equivalents at End of Period</u>	43,497,743	32,081,530

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

Description	Current	Prior
Amortization of regulatory assets and liabilities	(26,367,636)	(28,385,937)
Total	(26,367,636)	(28,385,937)

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Description	Current	Prior
Prepayments	4,425,974	3,665,856
Other	(3,692,497)	(2,281,308)
Total	733,477	1,384,548

(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesInvestingActivities

Description	Current	Prior
Net increase(decrease) in payables and accrued expenses	3,180,359	(517,785)
Salvage Proceeds, net of removal costs	15,284,279	17,564,486
Total	18,464,638	17,046,701

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Notes to Financial Statements

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

(1) Organization and Operations

Kern River Gas Transmission Company (the "Respondent") is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns locally managed businesses principally engaged in the energy business. BHE is a wholly owned subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway"). The Respondent owns an interstate natural gas pipeline system that extends from supply areas in the Rocky Mountains to consuming markets in Utah, Nevada and California. The Respondent's pipeline system consists of 1,700 miles of natural gas pipelines, including 1,400 miles of mainline section and 300 miles of common facilities, with a design capacity of 2,166,575 decatherms ("Dth") per day. The Respondent owns the entire mainline section, which extends from the system's point of origination near Opal, Wyoming, through the Central Rocky Mountains area into Daggett, California. The mainline section consists of 1,300 miles of 36-inch diameter pipeline and 100 miles of various laterals that connect to the mainline. The common facilities are jointly owned by the Respondent and Mojave Pipeline Company ("Mojave") as tenants-in-common, and ownership may increase or decrease pursuant to the capital contributions made by each respective joint owner.

The Respondent has exclusive rights to 1,613,392 Dth per day of the common facilities' capacity, and Mojave has exclusive rights to 414,000 Dth per day of capacity. Operation and maintenance of the common facilities are the responsibility of Mojave Pipeline Operating Company, an affiliate of Mojave. The Respondent reimburses Mojave for its share of the pipeline expenses. The common facilities and associated operating costs are included in the Financial Statements on a prorated basis. Except for quantities of natural gas owned for operational purposes, the Respondent does not own the natural gas that is transported through its system. The Respondent's transportation operations are subject to a regulated tariff that is on file with the Federal Energy Regulatory Commission ("FERC"). The tariff rates are designed to provide the Respondent with an opportunity to recover its costs of providing services and earn a reasonable return on its investments.

(2) Summary of Significant Accounting Policies

Basis of Presentation

The financial statements - regulatory basis (the "Financial Statements") have been prepared based upon the accounting regulations of the FERC pursuant to the Code of Federal Regulations, Title 18, Part 201, Uniform System of Accounts ("FERC accounting regulations"). Therefore, the Financial Statements contain certain differences from general purpose financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"), including accounting for regulatory assets for levelized cost of service and financial statement classifications such as deferred income taxes, income tax expense and accumulated negative salvage.

Use of Estimates in Preparation of Financial Statements

The preparation of the Financial Statements in conformity with FERC accounting regulations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the Financial Statements and the reported amounts of revenue and expenses during the period. These estimates include, but are not limited to, the effects of regulation; income taxes; the recovery of long-lived assets; asset retirement obligation ("AROs"); and accounting for loss contingencies. Actual results may differ from the estimates used in preparing the Financial Statements. There were no subsequent events that required adjustment to, or disclosure in, the Financial Statements, except as disclosed in Note 12.

Accounting for the Effects of Certain Types of Regulation

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

The Respondent's rates for transportation service are primarily derived on the basis of a levelized cost-of-service. In the FERC orders certifying the Respondent's original system and subsequent expansions, the FERC approved depreciation expense schedules designed to maintain a constant total cost-of-service over the initial contract terms ("Period One") or the period eligible customers elect to take service upon the expiration of the Period One contracts ("Period Two"). Rather than recovering plant costs through the depreciation allowance in rates on a straight-line basis, the Respondent's annual recovery of its capital investment in rates increases as the return on equity, interest expense and income taxes decrease, to obtain a constant or level cost-of-service. Because application of a straight-line depreciation rate to the Respondent's plant investment would result in substantial depreciation expense in the Respondent's early years of service, the effect of levelization has been to transfer some portion of the Respondent's cost recovery from the early years to the later years of the customers' initial contract terms. The cumulative difference between the composite or straight-line method described above and the plant cost recovered through the levelized method is recorded as a regulatory asset or liability to be recovered or returned in future years. Refer to Note 4 of Notes to Financial Statements for additional information regarding regulatory matters and the Respondent's levelized rates.

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

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

Fair Value Measurements

As defined under GAAP, fair value is the price that would be received to sell an asset or paid to transfer a liability between market participants in the principal market or in the most advantageous market when no principal market exists. Adjustments to transaction prices or quoted market prices may be required in illiquid or disorderly markets in order to estimate fair value. Alternative valuation techniques may be appropriate under the circumstances to determine the value that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Market participants are assumed to be independent, knowledgeable, able and willing to transact an exchange and not under duress. Nonperformance or credit risk is considered when determining fair value. Considerable judgment may be required in interpreting market data used to develop the estimates of fair value. Accordingly, estimates of fair value presented herein are not necessarily indicative of the amounts that could be realized in a current or future market exchange.

Cash Equivalents and Restricted Cash and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted cash and cash equivalents as of December 31, 2025 and 2024, consist substantially of escrow funds held to provide the Respondent with protection against customer credit risk. A reconciliation of cash and cash equivalents and restricted cash and cash equivalents as of December 31, 2025 and 2024, as presented in the Statements of Cash Flows is outlined below and disaggregated by the line items in which they appear on the Balance Sheets (in thousands):

	As of December 31,	
	2025	2024
Cash and cash equivalents	\$ 40,367	\$ 27,422
Restricted cash and cash equivalents in other assets	3,131	4,660
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 43,498	\$ 32,082

Accounts Receivables and Allowance for Credit Losses

Accounts receivable are primarily short-term in nature with stated collection terms of less than one year from the date of origination and are stated at the outstanding principal amount, net of an estimated allowance for credit losses. The allowance for credit losses is based on the Respondent's assessment of the collectability of amounts owed to the Respondent by its customers. This assessment requires judgment regarding the ability of customers to pay or the outcome of any pending disputes. In measuring the allowance for credit losses for accounts receivable, the Respondent primarily utilizes credit loss history. However, the Respondent may adjust the allowance for credit losses to reflect current conditions and reasonable and supportable forecasts that deviate from historical experience. As of December 31, 2025 and 2024, the allowance for credit losses was insignificant and is included in accounts receivable, net on the Balance Sheets.

Transportation Imbalances

Shippers schedule their volumes into the Respondent's system with subsequent deliveries to various markets. Imbalance receivables 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 the lower of average cost or market, except for compressor engines which are stated at historical cost, and net realizable value.

Utility Plant, Net

General

Additions to utility plant are recorded at cost. The Respondent capitalizes all construction-related materials, direct labor and contract services, as well as indirect construction costs. Indirect construction costs include capitalized interest, including debt allowance for funds used during construction ("AFUDC"), and equity AFUDC, as applicable to rate-based 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 expense credited to accumulated 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 ARO 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 as of December 31, 2025 and 2024, the balance of this reserve was \$64.1 million and \$60.7 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 for amounts recovered in current rates and in regulatory assets on the balance sheet for amounts to be collected in future periods. For the years ended December 31, 2025 and 2024, the annual negative salvage allowance was \$2.8 million and \$3.3 million, respectively.

Impairment

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

Revenue Recognition

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

The Respondent's Customer 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, 2025 and 2024, unbilled revenue was \$22.6 million and \$22.3 million, respectively, and is included in customer accounts receivable, net on the Balance Sheet. Approximately 94% 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, 2025 and 2024.

Income Taxes

Berkshire Hathaway includes the Respondent in its consolidated United States federal income tax return. Consistent with established regulatory practice, the Respondent's provision for income 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 enacted income tax rates expected to be in effect for the year in which the differences are expected to reverse. Changes in deferred income tax assets and liabilities that are associated with components of other comprehensive income ("OCI") are charged or credited directly to OCI. Changes in deferred income tax assets and liabilities that are associated with property-related basis differences and other various differences that the Respondent deems probable of being reflected in future regulatory rates, are charged or credited directly to a regulatory asset or liability and will be included in rates when the temporary differences reverse. Other changes in deferred income tax assets and liabilities are included as a component of income tax expense. Changes in deferred income tax assets and liabilities attributable to changes in enacted income tax rates are charged or credited to income tax expense or a regulatory asset or liability in the period of enactment. Valuation allowances are established, when necessary, to reduce 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.

New Accounting Pronouncements

In December 2023, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2023-09, Income Taxes Topic 740, "Income Tax—Improvements to Income Tax Disclosures" which requires enhanced disclosures, including specific categories and disaggregation of information in the effective tax rate reconciliation, disaggregated information related to income taxes paid, income or loss from continuing operations before income tax expense or benefit, and income tax expense or benefit from continuing operations. This guidance is effective for annual reporting periods beginning after December 15, 2025. The Respondent early adopted this guidance for the fiscal year beginning January 1, 2025, under the retrospective method. The adoption did not have a material impact on the Respondent's Financial Statements, but did expand the disclosures included within Notes to Financial Statements. Refer to Note 6 for expanded rate reconciliation disclosures and disaggregation of income taxes paid.

In November 2024, the FASB issued ASU No. 2024-03, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures Subtopic 220-40, "Disaggregation of Income Statement Expenses" which addresses requests from investors for more detailed information about certain expenses and requires disclosure of the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization included in each relevant expense caption presented on the income statement. This guidance, as clarified in ASU 2025-01, is effective for annual reporting periods beginning after December 15, 2026 and interim reporting periods beginning after December 15, 2027. Early adoption is permitted and should be applied on a prospective basis, however retrospective application is permitted. The Respondent is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

(3) Utility Plant, Net

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

	Depreciation Rates	2025	2024
Transmission plant - Original and 2002 Expansion ("Rolled-in") system ⁽¹⁾	1.15% to 2.48%	\$ 1,255,259	\$ 1,231,031
Transmission plant - 2003 and 2010 Expansion ("Incremental") system ⁽¹⁾	1.80% to 2.25%	1,242,427	1,230,614
Transmission plant - Apex Expansion system ⁽¹⁾	2.34%	310,097	308,856
Transmission plant - other	0.52% to 2.32%	132,164	127,868
Compressor engines	9.92%	140,773	129,147
Intangible plant ⁽²⁾	1.15% to 20.00%	42,243	35,385
General plant	4.00% to 33.33%	24,589	25,973
Property under Capital Leases	—%	5,331	6,399
Total operating assets		<u>3,152,883</u>	<u>3,095,274</u>
Accumulated depreciation and amortization		<u>(1,722,131)</u>	<u>(1,663,591)</u>
Net operating assets		1,430,752	1,431,683
Construction work-in-progress		17,383	52,196
Utility plant, net		<u>\$ 1,448,135</u>	<u>\$ 1,483,879</u>

(1) Includes recoverable line pack gas of \$3.6 million, \$7.3 million and \$0.7 million for the Rolled-in, Incremental Apex and other expansion systems, respectively, as of December 31, 2025 and 2024. 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 and \$74.4 million as of December 31, 2025 and 2024, respectively, and accumulated amortization of \$45.0 million and \$43.8 million as of December 31, 2025 and 2024, 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, 2025 and 2024, depreciation expense of \$64.3 million and \$64.1 million, respectively, and amortization expense of \$5.7 million and \$3.2 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 \$5.3 million for 2026, \$5.0 million for 2027, \$4.9 million for 2028, \$3.9 million for 2029, and \$1.7 million for 2030.

(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	2025	2024
Levelized depreciation on utility plant ⁽¹⁾	25 years	\$ 24,312	\$ 29,485
Deferred income taxes associated with equity AFUDC	25 years	15,459	16,101
Deferred depreciation on incremental capital additions	N/A	214,613	183,287
Other	Various	4,014	4,575
Total		<u>\$ 258,398</u>	<u>\$ 233,448</u>

(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 \$4.0 million and \$4.6 million as of December 31, 2025 and 2024, 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	2025	2024
Levelized depreciation on utility plant ⁽¹⁾	25 years	\$ 214,396	\$ 215,253
Excess deferred income taxes ⁽²⁾	Various	145,864	152,242
Employee benefits	19 years	14,661	12,104
Total		<u>\$ 374,921</u>	<u>\$ 379,599</u>

(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 \$43.1 million and \$26.2 million as of December 31, 2025 and 2024, 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 \$9.7 million and \$8.9 million as of December 31, 2025 and 2024, 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

Berkshire Hathaway includes BHE and its subsidiaries in its U.S. federal income tax return and BHE includes its subsidiaries in certain state income tax returns. Consistent with established regulatory practice, the Respondent's provision for federal and state income tax has been computed on a stand-alone basis, and substantially all of its currently payable or receivable income tax is remitted to or received from BHE pursuant to a tax allocation agreement. Income before income tax expense (benefit) as reported on the Statements of Income, is all domestic.

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

	2025	2024
Current:		
Federal	\$ 37,767	\$ 34,990
State	7,642	6,065
	<u>45,409</u>	<u>41,055</u>
Deferred:		
Federal	(14,530)	(8,100)
State	(1,859)	252
	<u>(16,389)</u>	<u>(7,848)</u>
Total	<u>\$ 29,020</u>	<u>\$ 33,207</u>

The following table represents income taxes paid (received), net of refunds, for the years ended December 31 (in thousands):

	2025	2024
Jurisdiction:		
Federal	30,109	33,186
State	5,749	5,716
Total ⁽¹⁾	<u>\$ 35,858</u>	<u>\$ 38,902</u>

(1) Substantially all income taxes paid or (received) by the Respondent are pursuant to a tax allocation agreement.

Income taxes paid (received), net of refunds exceeded five percent of total income taxes paid (received) in the following jurisdictions (in thousands):

State:

California⁽¹⁾
Utah⁽¹⁾

	2025		2024	
	\$	2,802	\$	2,437
		2,947		3,279

(1) All income taxes paid are pursuant to a tax allocation agreement.

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:

	2025		2024	
	Amount	Percent	Amount	Percent
U.S. federal statutory income tax rate	\$ 29,150	21.0 %	\$ 32,936	21.0 %
State income tax, net of federal income tax ⁽¹⁾	4,774	3.4	5,395	3.4
Effect of changes in tax laws or rates enacted in the current period	(205)	(0.1)	(404)	(0.3)
Other Adjustments:				
Effects of ratemaking	(4,782)	(3.4)	(4,782)	(3.0)
Other	83	—	62	0.1
Effective income tax rate	\$ 29,020	20.9 %	\$ 33,207	21.2 %

(1) State taxes in California and Utah make up the total of the tax effect in this category.

(2) Effects of ratemaking is attributable to activity associated with excess deferred income taxes.

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

	2025		2024	
Deferred income tax assets:				
Regulatory liabilities	\$	92,214	\$	93,432
Federal and state carryforwards		1,093		1,602
Operating leases		1,763		2,099
Contribution in aid of construction		17,886		7,476
Other		3,312		3,203
Total deferred income tax assets		116,268		107,812
Deferred income tax liabilities:				
Utility plant, net		(272,235)		(278,987)
Regulatory assets		(63,682)		(57,496)
Operating leases		(1,311)		(1,575)
Other		(4,208)		(5,386)
Total deferred income tax liabilities		(341,436)		(343,444)
Net deferred income tax liability	\$	(225,168)	\$	(235,632)

The following table provides the Respondent's net operating loss carryforwards and expiration dates as of December 31, 2025 (in thousands):

	Federal		State	
Net operating loss carryforwards	\$	3,913	\$	5,167
Deferred income taxes on net operating loss carryforwards		822		271
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 Respondent's income tax returns through December 31, 2013. The statute of limitations for the Respondent's income tax returns have expired for certain states through December 31, 2011 and December 31, 2013, and for other states through December 31, 2021, except for the impact of any federal audit adjustments.

(7) Employee Benefit Plans

Defined Benefit Plan

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	
	2025	2024	2025	2024
Service cost	\$ 8	\$ 9	\$ 3	\$ 5
Interest cost	31	31	12	13
Expected return on plan assets	(31)	(31)	(18)	(16)
Curtailment	—	(1)	—	—
Net amortization	(1)	(1)	(2)	1
Net periodic benefit cost (credit)	\$ 7	\$ 7	\$ (5)	\$ 3

The Respondent's share of pension cost totaled \$0.5 million and \$0.4 million for the years ended December 31, 2025 and 2024, respectively. The Respondent's share of other postretirement cost (credit) totaled \$(0.8) million and \$(0.4) million for the years ended December 31, 2025 and 2024, 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	
	2025	2024	2025	2024
	Plan assets at fair value, beginning of year	\$ 522	\$ 516	\$ 306
Employer contributions	7	7	2	3
Participant contributions	—	—	1	1
Actual return on plan assets	60	45	39	41
Benefits paid	(52)	(46)	(18)	(17)
Plan assets at fair value, end of year	\$ 537	\$ 522	\$ 330	\$ 306

The Respondent's total contributions to the pension plan and the other postretirement plan totaled \$1.0 million and \$0.8 million for the years ended December 31, 2025 and 2024, respectively. As of December 31, 2025 and 2024, the fair value of plan assets attributable to the Respondent in the pension plan was \$7.6 million and \$8.1 million, respectively, and the other postretirement plan was \$19.4 million and \$16.8 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative service agreement.

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

	Pension		Other Postretirement	
	2025	2024	2025	2024
	Benefit obligation, beginning of year	\$ 572	\$ 598	\$ 219
Service cost	8	9	3	5
Interest cost	31	31	12	13
Participant contributions	—	—	1	1
Actuarial (gain) loss	4	(17)	8	(24)
Amendment	—	(3)	2	—
Benefits paid	(52)	(46)	(18)	(17)
Benefit obligation, end of year	\$ 563	\$ 572	\$ 227	\$ 219
Accumulated benefit obligation, end of year	\$ 534	\$ 542		

MEC paid benefits from the plans to the Respondent's participants totaling \$2.5 million and \$2.1 million for the years ended December 31, 2025 and 2024, respectively. As of December 31, 2025 and 2024, the benefit obligation attributable to the Respondent for the pension plan was \$11.3 million and \$12.0 million, respectively, and for the other postretirement plan was \$4.7 million and \$4.7 million, respectively.

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

	Pension		Other Postretirement	
	2025	2024	2025	2024
	Plan assets at fair value, end of year	\$ 537	\$ 522	\$ 330
Less - benefit obligation, end of year	563	572	227	219
Funded Status	\$ (26)	\$ (50)	103	87
Amounts recognized on the Balance Sheets:				
Other assets	\$ 49	\$ 29	\$ 103	\$ 87
Other current liabilities	(7)	(7)	—	—
Other liabilities	(68)	(72)	—	—
Amounts recognized	\$ (26)	\$ (50)	\$ 103	\$ 87

As of December 31, 2025 and 2024, the Respondent recorded in payables to associated companies its portion of the under funded status of the pension plan of \$3.7 million and \$3.8 million, respectively and in receivables from associated companies its portion of the over funded status of the other postretirement plan of \$14.7 million and \$12.1 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative services agreement. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates.

Unrecognized Amounts

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

	Pension		Other Postretirement	
	2025	2024	2025	2024
	Net gain	\$ (75)	\$ (49)	\$ (89)
Prior service (credit) cost	(4)	(5)	18	17
Total	\$ (79)	\$ (54)	\$ (71)	\$ (62)

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, 2025 and 2024 is as follows (in millions):

Regulatory	Regulatory	Receivables (Payables)
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	Asset	Liability	Affiliates	Total
Pension				
Balance, December 31, 2023	\$ 16	\$ (20)	\$ (18)	\$ (22)
Net loss (gain) arising during the year	1	(22)	(9)	(30)
Net prior service credit arising during the year	—	—	(3)	(3)
Net amortization	—	—	1	1
Total	1	(22)	(11)	(32)
Balance, December 31, 2024	17	(42)	(29)	(54)
Net gain arising during the year	(2)	(24)	—	(26)
Net amortization	—	—	1	1
Total	(2)	(24)	1	(25)
Balance, December 31, 2025	\$ 15	\$ (66)	\$ (28)	\$ (79)

	Regulatory Asset	Regulatory Liability	Receivables (Payables) Affiliates	Total
Other postretirement				
Balance, December 31, 2023	\$ —	\$ 4	\$ (16)	\$ (12)
Net gain arising during the year	—	(35)	(14)	(49)
Net amortization	—	—	(1)	(1)
Total	—	(35)	(15)	(50)
Balance, December 31, 2024	—	(31)	(31)	(62)
Net gain arising during the year	—	(7)	(7)	(14)
Net prior service credit arising during the year	—	—	3	3
Net amortization	—	1	1	2
Total	—	(6)	(3)	(9)
Balance, December 31, 2025	\$ —	\$ (37)	\$ (34)	\$ (71)

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	
	2025	2024	2025	2024
Benefit obligations as of December 31:				
Discount rate	5.60%	5.75%	5.45%	5.70%
Rate of compensation increase	3.00%	3.00%	N/A	N/A
Interest crediting rates for cash balance plan				
2023	N/A	N/A	N/A	N/A
2024	N/A	3.81%	N/A	N/A
2025	3.67%	3.81%	N/A	N/A
2026	3.67%	3.81%	N/A	N/A
2027	3.67%	3.81%	N/A	N/A
2028 and beyond	3.67%	3.81%	N/A	N/A
Net periodic benefit cost for the years ended December 31:				
Discount rate	5.75%	5.45%	5.70%	5.45%
Expected return on plan assets ⁽¹⁾	6.60%	6.55%	6.80%	6.65%
Rate of compensation increase	3.00%	3.00%	N/A	N/A
Interest crediting rates for cash balance plan	3.67%	3.81%	N/A	N/A

(1) Amounts reflected are pre-tax values. Assumed after-tax returns for a taxable, non-union other postretirement plan were 5.56% for 2025 and 5.45% for 2024.

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.

Assumed healthcare cost trend rates as of December 31:

	2025	2024
Healthcare cost trend rate assumed for next year	7.00 %	7.00 %
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	2035	2033

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 2026. Funding to MEC's pension benefit plan trust is based upon the actuarially determined costs of the plan and the requirements of the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 and the Pension Protection Act of 2006, as amended. MEC considers contributing additional amounts from time to time in order to achieve certain funding levels specified under the Pension Protection Act of 2006, as amended. MEC's funding policy for its other postretirement benefit plan is to generally contribute amounts consistent with its rate regulatory arrangements. The Respondent's contributions to the pension plan and the other postretirement plan are expected to be \$0.4 million and \$0.5 million, respectively, during 2026.

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 2026 through 2030 and for the five years thereafter are summarized below (in millions):

	Projected Benefit Payments	
	Pension	Other Postretirement
2026	\$ 56	\$ 22
2027	53	23
2028	51	23
2029	51	23
2030	49	23
2031-2035	220	98

Plan Assets

Investment Policy and Asset Allocations

MEC's investment policy for its pension and other postretirement benefit plans is to balance risk and return through a diversified portfolio of debt securities, equity securities, and other alternative investments. Maturities for debt securities are managed to targets consistent with prudent risk tolerances. The plans retain outside investment consultants to advise on plan investments within the parameters outlined by the Berkshire Hathaway Energy Company Investment Committee. The investment portfolio is managed in line with the investment policy with sufficient liquidity to meet near-term benefit payments.

The target allocations (percentage of plan assets) for MEC's pension and other postretirement benefit plan assets are as follows as of December 31, 2025:

	Pension	Other Postretirement
	%	%
Debt securities ⁽¹⁾	40-60	20-40
Equity securities ⁽¹⁾	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	
As of December 31, 2025				
Cash equivalents	\$ 8	\$ —	\$ —	\$ 8
Debt securities:				
U.S. government obligations	26	—	—	26
Corporate obligations	—	115	—	115
Municipal obligations	—	5	—	5
Agency, asset and mortgage-backed obligations	—	14	—	14
Equity securities:				
U.S. companies	18	—	—	18
International companies	1	—	—	1
Total assets in the fair value hierarchy	<u>\$ 53</u>	<u>\$ 134</u>	<u>\$ —</u>	<u>\$ 187</u>
Investment funds ⁽¹⁾ measured at net asset value				350
Total assets measured at fair value				<u>\$ 537</u>
As of December 31, 2024				
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 ⁽¹⁾ measured at net asset value				293
Total assets measured at fair value				<u>\$ 522</u>

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 73% and 27%, respectively, for 2025 and 71% and 29%, respectively, for 2024. Additionally, these funds are invested in U.S. and international securities of approximately 91% and 9%, respectively, for 2025 and 94% and 6%, respectively, for 2024.

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

	Input Levels for the Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
As of December 31, 2025				
Cash equivalents	\$ 22	\$ —	\$ —	\$ 22
Debt securities:				
U.S. government obligations	2	—	—	2
Corporate obligations	—	4	—	4
Municipal obligations	—	28	—	28
Agency, asset and mortgage-backed obligations	—	3	—	3
Equity securities:				
Investment funds ⁽¹⁾	271	—	—	271
Total	<u>\$ 295</u>	<u>\$ 35</u>	<u>\$ —</u>	<u>\$ 330</u>
As of December 31, 2024				
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 ⁽¹⁾	264	—	—	264
Total	<u>\$ 275</u>	<u>\$ 31</u>	<u>\$ —</u>	<u>\$ 306</u>

(1) Investment funds are comprised of mutual funds and collective trust funds. These funds consist of equity and debt securities of approximately 83% and 17%, respectively, for 2025 and 84% and 16%, respectively, for 2024. Additionally, these funds are invested in U.S. and international securities of approximately 100% and 0%, respectively, for 2025 and 84% and 16%, respectively, for 2024.

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.

Defined Contribution Plan

MEC sponsors a defined contribution plan ("401(k) plan") covering substantially all employees. The Respondent participates in this plan. The 401(k) plan's matching contributions are based on each participant's level of contribution, and certain participants receive contributions based on eligible pretax annual compensation. Contributions cannot exceed the maximum allowable for tax purposes. Certain participants now receive enhanced benefits in the 401(k) plan and no longer accrue benefits in the noncontributory defined benefit pension plans. The Respondent's contributions to the plan were \$1.0 million for each of the years ended December 31, 2025 and 2024.

(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, 2025 or accounts receivable as of December 31, 2025:

	Revenue		Accounts Receivable	
	2025	2024	2025	2024
Nevada Power Company	21%	21%	19%	19%
Southern California Gas Company	11%	11%	12%	13%
Hartree	7%	11%	10%	12%

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, 2025 and 2024, the Respondent has reflected escrow funds \$3.0 million and \$4.5 million, respectively, in other special funds. The Respondent also had offsetting cash security deposit and escrow fund obligations of \$3.0 million and \$4.5 million as of December 31, 2025 and 2024, respectively, in customer deposits on the Balance Sheets. Letters of credit, not reflected on the Balance Sheets, were \$93.3 million and \$100.7 million as of December 31, 2025 and 2024, 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.

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, 2025 were \$1.8 million for the years 2026 and 2027, \$1.9 million for each of the years 2028 and 2029, and \$0.5 million for the year 2030. The Respondent also has non-cancelable easements with minimum payment commitments as of December 31, 2025 of \$0.8 million for each of the years 2026 through 2029, \$0.9 million for the year 2030, and \$10.8 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,	
	2025	2024
Customer Revenue	\$ 246,984	\$ 246,179
Other Revenue (1)	2,480	17,225
Total	<u>\$ 249,464</u>	<u>\$ 263,404</u>

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

Remaining Performance Obligations

The following table summarizes the Respondent's revenue it expects to recognize in future periods related to significant unsatisfied performance obligations for fixed contracts with expected durations in excess of one year as of December 31, 2025 (in thousands):

Less than 12 months	\$ 246,250
More than 12 months	1,376,677
Total	<u>\$ 1,622,927</u>

(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 \$3.4 million and \$12.7 million for the years ended December 31, 2025 and 2024, respectively. Income tax transactions with BHE resulted in net payments of \$35.9 million and \$38.9 million for the years ended December 31, 2025 and 2024, 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 \$1.0 million and \$1.2 million for the years ended December 31, 2025 and 2024, 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 \$1.9 million and \$1.7 million for the years ended December 31, 2025 and 2024, respectively, for these services.

As of December 31, 2025 and 2024, the Respondent had accounts payable to affiliates of \$1.5 million and \$1.5 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, 2025 and 2024, 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, 2025 and 2024. PacifiCorp provided electricity and other services to the Respondent of \$0.8 million and \$0.3 million for the years ended December 31, 2025 and 2024, 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, 2025 and 2024, respectively. As of December 31, 2025 and 2024, 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 \$51.7 million and \$52.0 million for the years ended December 31, 2025 and 2024, respectively. Nevada Power provided electricity and other services to the Respondent of \$0.2 million for each of the years ended December 31, 2025 and 2024. As of December 31, 2025 and 2024, 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, 2025 and 2024, the Respondent distributed dividends on common stock of \$127.0 million and \$90.0 million, respectively. For the year ended December 31, 2024, the Respondent received contributions from parent of \$10.0 million. No contributions from parent were received in 2025.

(12) Subsequent Events

Subsequent to December 31, 2025, the Respondent distributed dividends on common stock of \$16 million and \$10 million in January 2026 and February 2026, respectively. Subsequent events have been evaluated through April 20, 2026, the date the Financial Statements were available to be issued. There were no subsequent events that required adjustment to or disclosure in, the Financial Statements, except as noted below.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

Line No.	Item (a)	Total Company For the Current Quarter/Year (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)
1	UTILITY PLANT					
2	In Service					
3	Plant in Service (Classified)	3,067,542,704		3,067,542,704		
4	Property Under Capital Leases	5,331,123		5,331,123		
5	Plant Purchased or Sold					
6	Completed Construction not Classified	80,009,000		80,009,000		
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)	3,152,882,827		3,152,882,827		
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress	17,382,880		17,382,880		
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,170,265,707		3,170,265,707		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,722,130,561		1,722,130,561		
15	Net Utility Plant (Total of lines 13 and 14)	1,448,135,146		1,448,135,146		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
17	In Service:					
18	Depreciation	1,661,455,720		1,661,455,720		
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	60,674,841		60,674,841		
22	TOTAL In Service (Total of lines 18 thru 21)	1,722,130,561		1,722,130,561		
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)	1,722,130,561		1,722,130,561		

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

- Report below the original cost of gas plant in service according to the prescribed accounts.
- In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
- Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
- Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Include in a footnote, the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	INTANGIBLE PLANT						
2	301 Organization						
3	302 Franchise and Consents						
4	303 MiscellaneousIntangiblePlant	35,384,911	8,761,257	1,903,600			42,242,568
5	Total Intangible Plant (Total of lines 2 thru 4)	35,384,911	8,761,257	1,903,600			42,242,568
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 Liquefied Natural Gas, Terminaling 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>	74,730,198				74,730,198
85	<u>366 Structures and Improvements</u>	84,561,302	36,145,678	412,669		120,294,311
86	<u>367 Mains</u>	2,194,032,286	14,420,093	10,133,497		2,198,318,882
87	<u>368 Compressor Station Equipment</u>	589,457,781	50,130,282	37,017,431		602,570,632
88	<u>369 Measuring and Regulating Station Equipment</u>	68,308,851	(151,953)	288,306		67,868,592
89	<u>370 Communication Equipment</u>	13,230,094	608,217	97,190		13,741,121
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>	3,027,516,588	101,152,317	47,949,093		3,080,719,812
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>	6,782,345	(65,497)	733,532		5,983,316

114	392 Transportation Equipment	4,815,228	270,238	710,968		4,374,498
115	393 Stores Equipment					
116	394 Tools, Shop, and Garage Equipment	11,803,242	199,488	97,030		11,905,700
117	395 Laboratory Equipment	501,050				501,050
118	396 Power Operated Equipment	1,066,821		4,222		1,062,599
119	397 Communication Equipment	933,822		242,566		691,256
120	398 Miscellaneous Equipment	70,905				70,905
121	Subtotal (Total of lines 111 thru 120)	25,973,413	404,229	1,788,318		24,589,324
122	399 Other Tangible Property					
123	399.1 Asset Retirement Costs for General Plant					
124	Total General Plant (Total of lines 121, 122, and 123)	25,973,413	404,229	1,788,318		24,589,324
125	Total (Accounts 101 and 106)	3,088,874,912	110,317,803	51,641,011		3,147,551,703
126	Gas Plant Purchased (See Instruction 8)					
127	(Less) Gas Plant Sold (See Instruction 8)					
128	Experimental gas plant unclassified					
129	Total Gas Plant In Service (Total of lines 125 thru 128)	3,088,874,912	110,317,803	51,641,011		3,147,551,703

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: GasPlantInServiceAndCompletedConstructionNotClassifiedGasAdditions

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

Pages 204 - 209 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	2,874,445		(236,383)	—	2,638,062
5	Total Intangible Plant	2,874,445		(236,383)	—	2,638,062
82						
84	365.2 Rights-of-Way	1,521,704		—	—	1,521,704
85	366 Structures and Improvements	9,293,429		3,039,896	—	12,333,325
86	367 Mains	109,352,541		(74,048,802)	—	35,303,739
87	368 Compressor Station Equip.	23,998,273		(6,598,279)	—	17,399,994
88	369 Measure/Reg Station Equip.	8,784,469		(1,846,998)	—	6,937,471
89	370 Communication Equip.	2,321,386		169,513	—	2,490,899
90	371 Other Equipment	—		—	—	—
92	Total Transmission Plant	155,271,802		(79,284,670)	—	75,987,132
110						
113	391 Office Furniture and Equip.	622,494		(93,508)	—	528,986
114	392 Transportation Equip.	185,411		159,155	—	159,155
116	394 Tools, Shop and Garage Equip.	307,037		62,683	—	369,720
118	396 Power operated equipment	—		—	—	—
119	397 Communication Equip	140,534		—	—	140,534
124	Total General Plant	1,255,476		128,330	—	1,383,806
129	Total Gas Plant In Service	159,401,723		(79,392,723)	—	80,009,000

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Gas Property and Capacity Leased from Others

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
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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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Property and Capacity Leased to Others

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Plant Held for Future Use (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
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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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Construction Work in Progress-Gas (Account 107)

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

Line No.	Description of Project (a)	Construction work in progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	40730-01143746-TS23 DAGGETT COMPRESSOR STATION T WALL AND PERIMETER FENCE	2,190,415	2,203,260
2	40730-01143968-TS23 Milford Compressor Station T wall and perimeter security	1,483,139	2,252,885
3	40730 - GCA25 (SCST) SCADA Upgrade	925,196	2,665,608
4	40730-01145467-TS24 SPARE XFMR BUILDING LAS	756,257	2,219,681
5	40730-01142677-TS25ESGBoosterPump	888,082	723,147
6	40730 - EGS24 (UTML) Mountian View Corridor - 2100 N to Porter Rockwell Blvd	559,190	992,291
7	40730-04146874-Fin Mgt Wave 2 CAPEX 610002	681,196	730,192
8	40730-01143967-TS23 Fillmore Compressor Station T wall and perimeter security	1,310,819	
9	40730-01117744-EN24 Riverton Lateral Strength Test and ILI Modifications		1,227,702
10	40730 - PIT25 (INPT) Upgrade AMPL Model for Rapids	1,181,916	
11	40730-01143993-TS23 Veyo Compressor Station T wall and perimeter security fence	978,636	48,539
12	Various projects under \$100,000,000	6,428,034	7,761,587
45	TOTAL	17,382,880	20,824,892

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Non-Traditional Rate Treatment Afforded New Projects

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.
2. In column b, list the CP Docket Number where the Commission authorized the facility.
3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)
4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.
5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.
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.
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).
8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.
9. In column i, report the amount of depreciation expense accrued on the facility during the year.
10. In column j, list any other expenses(including taxes) allocated to the facility.
11. In column k, report the incremental revenues associated with the facility.
12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.
13. Provide the total amounts for each column.

Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1	2003 and 2010 Expansions	CP01-422	Incremental	\$1,333,759,473	\$661,548,507	91,886,501	25,744,425	1,929,567	\$31,138,626	15,594,531	85,598,439
2	High Desert	CP01-405	Incremental	\$31,788,195	\$22,941,839	(260,649)	13,643		\$362,317	257,781	1,486,363
3	Apex Expansion	CP10-14	Incremental	\$338,498,270	\$121,324,281	36,025,052	7,266,185	508,579	\$10,293,185	7,616,074	55,863,379
4	Original System and 2002 Expansion	CP89-2047 & 204	Incremental	\$1,305,782,914	\$809,892,865	91,190,325	20,183,164	3,594,406	\$20,612,208	12,140,249	87,468,251
5	Big Horn	CP01-31	Incremental	\$4,166,840	\$3,511,761	87,390	8,321	1,195	\$22,778	22,514	84,441
37	Total			3,013,995,692	1,619,219,253	218,928,619	53,215,738	6,033,747	62,429,114	35,631,149	230,500,873

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

<p>(a) Concept: CPDocketNumber</p>
<p>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.</p>
<p>(b) Concept: CPDocketNumber</p>
<p>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.</p>
<p>(c) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$31,138,626 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,333,759,473 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,276,455,898 and \$ 19,152,704 respectively. In addition respondent reported total intangible plant of \$38,150,870 and total accumulated depreciation \$661,548,507 for Respondent's 2003 and 2010 Expansions.</p>
<p>(d) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 362,317 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$31,788,195, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$28,190,643 and \$1,113,037 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$2,484,514 and total accumulated depreciation of \$22,941,839 for Respondent's High Desert Expansion.</p>
<p>(e) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 10,293,185 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$ 338,498,270 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$326,901,390, and \$ 1,526,712 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$10,070,168 and total accumulated depreciation of \$ 121,324,261 for Respondent's Apex Expansion.</p>
<p>(f) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 20,612,208 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,305,782,914 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,201,773,118 and \$53,887,013 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$50,122,784 and total accumulated depreciation of \$809,892,865 for Respondent's Original System and 2002</p>
<p>(g) Concept: GasPlantInServiceNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$22,778 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$4,166,840 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,748,891 and \$345,999 respectively . In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$71,950 and total accumulated depreciation of \$3,511,761 for Respondent's Big Horn Expansion.</p>
<p>(h) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$31,138,626 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,333,759,473 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,276,455,898 and \$ 19,152,704 respectively. In addition respondent reported total intangible plant of \$38,150,870 and total accumulated depreciation \$661,548,507 for Respondent's 2003 and 2010 Expansions.</p>
<p>(i) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 362,317 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$31,788,195, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$28,190,643 and \$1,113,037 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$2,484,514 and total accumulated depreciation of \$22,941,839 for Respondent's High Desert Expansion.</p>
<p>(j) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 10,293,185 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$ 338,498,270 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$326,901,390, and \$ 1,526,712 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$10,070,168 and total accumulated depreciation of \$ 121,324,261 for Respondent's Apex Expansion.</p>
<p>(k) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 20,612,208 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,305,782,914 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,201,773,118 and \$53,887,013 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$50,122,784 and total accumulated depreciation of \$809,892,865 for Respondent's Original System and 2002</p>
<p>(l) Concept: AccumulatedProvisionForDepreciationOfGasUtilityPlantNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$22,778 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$4,166,840 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,748,891 and \$345,999 respectively . In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$71,950 and total accumulated depreciation of \$3,511,761 for Respondent's Big Horn Expansion.</p>
<p>(m) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$31,138,626 for Respondent's 2003 and 2010 Expansions reflects depreciation accrued on total depreciable plant in service of \$1,333,759,473 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,276,455,898 and \$ 19,152,704 respectively. In addition respondent reported total intangible plant of \$38,150,870 and total accumulated depreciation \$661,548,507 for Respondent's 2003 and 2010 Expansions.</p>
<p>(n) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 362,317 on Respondent's High Desert Expansion reflects depreciation accrued on total depreciable plant in service of \$31,788,195, which includes depreciable plant recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$28,190,643 and \$1,113,037 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$2,484,514 and total accumulated depreciation of \$22,941,839 for Respondent's High Desert Expansion.</p>
<p>(o) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 10,293,185 on Respondent's Apex Expansion reflects depreciation accrued on total depreciable plant in service of \$ 338,498,270 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$326,901,390, and \$ 1,526,712 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$10,070,168 and total accumulated depreciation of \$ 121,324,261 for Respondent's Apex Expansion.</p>
<p>(p) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$ 20,612,208 on Respondent's Original System and 2002 Expansion reflects depreciation accrued on total depreciable plant in service of \$1,305,782,914 recorded to Account 101 Plant in service and Account 106 Construction work in progress not classified of \$1,201,773,118 and \$53,887,013 respectively. In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$50,122,784 and total accumulated depreciation of \$809,892,865 for Respondent's Original System and 2002</p>
<p>(q) Concept: DepreciationExpenseNonTraditionalRateTreatmentAffordedNewProjects</p>
<p>Reported depreciation expense of \$22,778 on Respondent's Big Horn Expansion reflects accrued depreciation on total depreciable plant in service of \$4,166,840 recorded to Account 101 Plant in service and Account 106 Completed construction not classified of \$3,748,891 and \$345,999 respectively . In addition to accumulated depreciation, the Respondent has recorded intangible plant of \$71,950 and total accumulated depreciation of \$3,511,761 for Respondent's Big Horn Expansion.</p>

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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General Description of Construction Overhead Procedure

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

- (a) Engineering, supervision, general office salaries and expenses and supervision provided by others, related to the general oversight of capital construction projects are charged to an overhead work order.
 (b) A study was conducted to determine which employees devote a portion of their time in support of construction activities. Based on this study a fixed amount of payroll and a portion of Respondent's Salt Lake City office rent are charged each month to the overhead work order to be allocated to construction projects.
 (c) The overhead costs are allocated to individual projects based on direct charges to each capital construction project excluding overhead and AFUDC.
 (d) Respondent applies one rate to construction projects eligible for overheads.
 (e) Software development and general plant purchase projects are excluded from receiving construction overheads.
 Overheads allocated to Compressor engine exchanges are allocated at the same rate as other construction projects, but are capped at \$15,000 because the purchase price of the engine is disproportional to the construction overhead required to change out the engine.
 (f) Overhead is directly assigned to each work order based on current month charges excluding overheads and AFUDC.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

1. For line (5), column (e) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.
2. Identify in column (c), the specific entity used as the source for the capital structure figures.
3. Indicate in column (f), if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Entity Name (c)	Capitalization Ration (percent) (d)	Cost Rate Percentage (e)	Rate Indicator (f)
	(1) Average Short-Term Debt					s
	(2) Short-Term Interest					s
	(3) Long-Term Debt					d
	(4) Preferred Stock					p
	(5) Common Equity	1,030,385,476		100	11.55	c
	(6) Total Capitalization	1,030,385,476				
	(7) Average Construction Work in Progress Balance	15,816,616				

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

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

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

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

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

[\(b\)](#) Concept: CapitalizationOfConstructionOverheadCostRateCommonEquity

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

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

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

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	1,632,949,470	1,632,949,470		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	64,277,418	64,277,418		
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)	64,277,418	64,277,418		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(35,128,320)	(35,128,320)		
13	Cost of Removal	14,641,431	14,641,431		
14	Salvage (Credit)	(15,284,279)	(15,284,279)		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(35,771,168)	(35,771,168)		
16	Other Debit or Credit Items (Describe in footnote details)				
17.1	Other Debit or Credit Items (Describe) (footnote details):				
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	1,661,455,719	1,661,455,719		
	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	1,649,989,510	1,649,989,510		
28	Distribution				
29	General	11,466,209	11,466,209		
30	TOTAL (Total of lines 21 thru 29)	1,661,455,719	1,661,455,719		

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

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

Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year								
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments. List Account number in column (a).
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.
3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.
4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.
5. Report in column (k) interest and dividend revenues from investments including such revenues from securities disposed of during the year.
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).

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				27,421,509	542,719,706	530,203,097			39,938,118	1,058,892	
3	Short-term Other Equity Investments											
4	Total Temporary Cash Investments				27,421,509	542,719,706	530,203,097			39,938,118	1,058,892	
4	Total Investments				27,421,509	542,719,706	530,203,097			39,938,118	1,058,892	

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

1. Report below the particulars (details) on each prepayment.

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	613,594
2	Prepaid Rents	
3	Prepaid Taxes	0
4	Prepaid Interest	
5	Miscellaneous Prepayments	594,758
6	<u>TOTAL</u>	1,208,352

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: MiscellaneousPrepayments									
Miscellaneous prepayments include: Software licenses & maintenance contracts Industry publication Customer meeting Total	<table> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">466,910</td> </tr> <tr> <td></td> <td style="text-align: right;">88,948</td> </tr> <tr> <td></td> <td style="text-align: right;">38,900</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right; border-top: 1px solid black;">594,758</td> </tr> </table>	\$	466,910		88,948		38,900	\$	594,758
\$	466,910								
	88,948								
	38,900								
\$	594,758								

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

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

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

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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	Based on levelized depreciation rates in effect.	CP10-14	29,485,073		407.3/ 4	5,173,453		24,311,620
2	Income taxes related to equity AFUDC	Based on levelized depreciation rates in effect.	RP04-274	16,100,763		407.3	641,846		15,458,917
3	Deferred FERC annual charge	Over 12 months ending September	18 CFR SEC 154.402	879,550	1,156,121	928	1,168,581		867,090
4	Depreciation on incremental capital additions	Not applicable	RP04-274	183,286,588	31,326,042				214,612,630
5	Daggett electrical surcharge	Not applicable	CP01-31	(146,670)			373,235		(519,905)
6	Employee Benefits	Not applicable	A107-1-000, RP99-274	3,843,006			175,757		3,667,249
40	TOTAL			233,448,310	32,482,163		7,532,872		258,397,601

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Miscellaneous Deferred Debits (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Amortization Period (b)	Balance at Beginning of Year (c)	Debits (d)	Credits Account Charged (e)	Credits Amount (f)	Balance at End of Year (g)
1	Engine/Drivers				1547000		
2	Escrow				1547000	(372,000)	372,000
3	Minor Items less than \$250,000				1547000	(1,087)	1,087
39	Miscellaneous Work in Progress						
40	TOTAL					(373,087)	373,087

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year, Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 190										
2	Electric										
3	Gas	107,812,099	6,750,197	21,485,700	23,245	122,328	254	6,469,710	254	91,483	116,268,458
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	107,812,099	6,750,197	21,485,700	23,245	122,328		6,469,710		91,483	116,268,458
6	Other (Specify)										
7	TOTAL Account 190 (Total of lines 5 thru 6)	107,812,099	6,750,197	21,485,700	23,245	122,328		6,469,710		91,483	116,268,458
8	Classification of TOTAL										
9	Federal Income Tax	87,728,777	5,646,071	18,537,929	23,245	122,328		6,144,768		91,483	94,666,433
10	State Income Tax	20,083,322	1,104,126	2,947,771				324,942			21,602,025
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: 04/20/2026	Year/Period of Report: End of: 2025/ 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:	12/31/25	12/31/24
Regulatory liabilities	88,607,890	90,453,483
Net operating losses	977,515	1,501,256
Total	89,585,405	91,954,739

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Capital Stock (Accounts 201 and 204)

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Received on (Accts 202, 203, 205, 206, 207, and 212)

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

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1	Common Stock, Subscribed (Account 202)			
2				
3				
4				
5	Total			
6	Common Stock, Converted to Liability (Account 203)			
7				
8				
9				
10	Total			
11	Preferred Stock, Subscribed (Account 205)			
12				
13				
14				
15	Total			
16	Preferred Stock Liability for Conversion (Account 206)			
17				
18				
19				
20	Total			
21	Premium on Capital Stock (Account 207)			
22				
23				
24				
25	Total			
26	Installments on Capital Stock (Account 212)			
27				
28				
29				
30	Total			
40	Total			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Other Paid-In Capital (Accounts 208-211)

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
 Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
 Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
 Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	<u>Beginning Balance Amount</u>	
3.1	<u>Increases (Decreases) from Sales of Donations Received from Stockholders</u>	
4	<u>Ending Balance Amount</u>	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	<u>Beginning Balance Amount</u>	
7.1	<u>Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock</u>	
8	<u>Ending Balance Amount</u>	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	<u>Beginning Balance Amount</u>	
11.1	<u>Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock</u>	
12	<u>Ending Balance Amount</u>	
13	Miscellaneous Paid-In Capital (Account 211)	
14	<u>Beginning Balance Amount</u>	1,248,271,246
15.1	<u>Increases (Decreases) Due to Miscellaneous Paid-In Capital</u>	
16	<u>Ending Balance Amount</u>	1,248,271,246
17	Other Paid in Capital	
18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	
40	<u>Total</u>	1,248,271,246

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)

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

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

Capital Stock Expense (Account 214)

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
Securities Issued or Assumed and Securities Refunded or Retired During the Year			
<ol style="list-style-type: none"> 1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates. 2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired. 3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated. 4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method. 5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked. 			

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Unamortized Loss and Gain on Recquired Debt (Accounts 189, 257)

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

Line No.	Designation of Long-Term Debt (a)	Date of Maturity (b)	Date Recquired (c)	Principal of Debt Recquired (d)	Net Gain or Loss (e)	Balance at Beginning of Year (f)	Balance at End of Year (g)
1	Unamortized Loss (Account 189)						
2							
3							
4							
5	Unamortized Gain (Account 257)						
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 114)	109,792,684
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contribution in Aid of Construction	44,999,695
6	Tax Gain on Disposition of Assets	12,337,700
8	Total	57,337,395
9	Deductions Recorded on Books Not Deducted for Return	
10	Federal Income Taxes (Current and Deferred)	23,237,162
11	Other	48,764,339
13	Total	72,001,501
14	Income Recorded on Books Not Included in Return	
15	Deferred State Income Taxes	1,858,839
18	Total	1,858,839
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation and Repairs	55,076,033
21	NOL Carryforward Utilized in 2025 (Delta Lateral)	3,063,836
26	Total	58,139,869
27	Federal Tax Net Income	179,132,872
28	Show Computation of Tax:	
29	NOL Carryforward generated in 2025 (Mountain Pass Lateral and Big Horn Lateral)	863,890
30	Federal Taxable Income (after NOL adjustment)	179,996,762
31	Federal Tax Rate 21%	
32	Current Year Federal Income Tax Provision	37,799,320
33	Other Charges including Book to Tax Return Adjustments	(32,119)
34	Total Current Federal Income Tax Provision (account 409.1 & 409.2)	37,767,201

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Book Depreciation & Amortization	69,953,271
Levelized Depreciation Adjustment	(27,009,483)
Book Regulatory Asset/Liability, Net of Amortization	3,387,077
Change in Prepaid Expenses	1,584,079
Operating Leases	(293,705)
Equity AFUDC	421,203
Other	721,897
Total	48,764,339

(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. AC Eagle Corporation AC Palm Desert Corporation AC2015 Corporation Aeronavis, LLC Alamo 6 Solar Holdings, LLC Alamo 6, LLC Alaska Gas Transmission Company, LLC Alliance Title Group, LLC Ambassador Real Estate Company American Eagle Referral Service, LLC Americana Arizona Referrals, LLC Americana Arizona, LLC Americana, L.L.C. ARE Commercial Real Estate, LLC ARE Iowa, LLC Arizona HomeServices, L.L.C. Attorneys Title Holdings, Incorporated BDFH, Inc. Beach Properties of Florida, LLC Bennion & Deville Fine Homes, Inc. Berkshire Hathaway Energy Company BH2H Holdings, LLC BHE AC Holding, LLC BHE America Transco, LLC BHE B Tax Equity Holdings, LLC BHE B2H, LLC BHE Canada, LLC BHE Community Solar, LLC BHE Compression Services, LLC BHE CS Holdings, LLC BHE Gas, Inc. BHE Geothermal, LLC BHE GT&S, LLC BHE Hydro, LLC BHE Infrastructure Group, LLC BHE Infrastructure Services, LLC BHE Investment Group LLC BHE Montana, LLC BHE Pearl Solar Holdings, LLC BHE Pearl Solar, LLC BHE Pipeline Group, LLC BHE Ravenswood, LLC BHE Renewables, LLC BHE Solar, LLC BHE Texas Transco, LLC BHE Turbomachinery, LLC BHE U.K. Electric, Inc. BHE U.K. Inc. BHE U.K. Power, Inc. BHE U.S. Transmission, LLC BHE Wind, LLC	BHE WV Holdings, LLC BHE WV Renewables, LLC BHER Flat Top Wind Holdings, LLC BHER Gopher Wind Holdings, LLC BHER Independence Wind Holdco, LLC BHER IWE Holdco, LLC BHER Mariah Wind Holdings LLC BHER Market Operations, LLC BHER Minerals, LLC BHER Operating Company, LLC BHER Power Resources, Inc. BHER Ravenswood Solar 1, LLC BHER Rio Bravo Wind Holdings, LLC BHER San Vicente Holdings LLC BHER Santa Rita Holdings, LLC BHER Santa Rita Investment, LLC BHER TL Tech, LLC BHER Willows Solar, LLC BHER WV Solar, LLC BHER WV Wind, LLC BHER-Kiewit SVESF LLC BHES CSG Holdings, LLC BHES Pearl Solar Holdings, LLC BHH Affiliates, LLC BHH Iowa Affiliates, LLC Bishop Hill Energy II LLC Bishop Hill II Holdings, LLC Black Rock Geothermal LLC BPFLA Referrals, LLC CalEnergy Company, Inc. CalEnergy Generation Operating Company CalEnergy Geothermal Holding, LLC CalEnergy International Services, Inc. CalEnergy Minerals LLC CalEnergy Operating Corporation CalEnergy Pacific Holdings Corp. CalEnergy YCA Partner 2, LLC CalEnergy, LLC California Energy Development Corporation California Energy Yuma Corporation California Utility Holdco, LLC CanopyTitle, LLC Capitol Title Company Carolina Gas Services, Inc. Carolina Gas Transmission, LLC CE Electric (NY), Inc CE Generation, LLC CE Geothermal, Inc. CE International Investments, Inc CE Leathers Company CE Turbo LLC Commonsite, Inc.	Cordova Energy Company LLC Cove Point GP Holding Company, LLC Crown Solar Holdings, LLC Crown Solar, LLC CTRE, L.L.C. Dakota Dunes Development Company DCCO INC. Del Ranch Company Denver Rental, LLC Desert Valley Company DesertLink Investments, LLC Earth Energy Power Link LLC Eastern Energy Gas Holdings, LLC Eastern Gas Transmission and Storage, Inc Eastern Gathering and Processing Inc. Eastern MLP Holding Company II, LLC Ebby Halliday Alliance, LLC Ebby Halliday Real Estate, LLC Edina Realty Referral Network, Inc. Edina Realty Title, Inc. Edina Realty, Inc. Elk Valley Wind, LLC Elmore Company Elmore North Geothermal LLC Energy West Mining Company Esslinger-Wooten-Maxwell, Inc. E-W-M Referral Services, Inc. F&RT LLC Falcon Power Operating Company First Network Realty, Inc. First Realty, Ltd. First Weber Illinois, LLC First Weber Referral Associates, Inc. First Weber, Inc. Fishlake Power LLC Flat Top Holdings, LLC Flat Top Wind I, LLC Florida Network LLC Florida Network Property Management, LLC Fluvanna Holdings 2, LLC Fluvanna Wind Energy 2, LLC For Rent, Inc. Fort Dearborn Land Title Company, LLC FR Mariah Holdings II, LLC FRTC, LLC Geronimo Community Solar Gardens Holding Company, LLC Geronimo Community Solar Gardens, LLC Gibraltar Title Services, LLC Glacier Balancing Authority Services, LLC Glacier Wind 1, LLC Glacier Wind 2, LLC GPWH Holdings, 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.

BHE Sub-Group Continued: Grande Prairie Land Holding, LLC Grande Prairie Wind Holdings, LLC Grande Prairie Wind II, LLC Grande Prairie Wind, LLC Greater Metro, LLC Guarantee Real Estate Hegg Limited Referral Company, LLC	Independence Wind Energy LLC Insight Home Inspections, LLC Intero Franchise Services, Inc. Intero Nevada, LLC Intero Real Estate Holdings, Inc. Intero Real Estate Services, Inc. Intero Referral Services, Inc.	Midwest Power Transmission Texas, LLC Midwest Preferred Realty, Inc. Midwest Realty Ventures, LLC Modular LNG Holdings, Inc. Montana Alberta Tie LP Inc. Montana Alberta Tie US Holdings GP Inc. Morton Bay Geothermal LLC
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HEGG Realtors Iowa, Inc.
HEGG, Realtors Inc.
HL Commercial Group, LLC
HN Real Estate Group, L.L.C.
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

Iowa Realty Co., Inc.
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 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 Services, LLC
MidAmerican Funding, LLC
MidAmerican Geothermal Development Corporation

MidAmerican Wind Tax Equity Holdings, LLC
Midcontinent Grid Solutions Holdco, LLC
Midland Escrow Services, Inc.
Mid-States Title Insurance Agency, LLC
Midwest Capital Group, Inc.
Midwest Power Transmission Iowa, LLC

MTL Canyon Holdings, LLC
Nebraska Referral, Inc.
Nevada Electric Investment Company
Nevada Power Company
Niche Storage Solutions, LLC
NNGC Acquisition, LLC
Northeast Referral Group, LLC
Northern Machining and Fabrication, 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
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
Power Watch, 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 Home Mortgage, LLC
Pru-One, Inc.
Real Estate Knowledge Services, LLC
Real Living Real Estate, LLC
Reece & Nichols Alliance, Inc.

With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (BHE) requires all subsidiaries to pay to or receive from BHE an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.

BHE Sub-Group Continued:

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.
Rim Rock Wind, LLC
Rio Bravo Wind Holdings LLC
Rio Bravo Windpower, LLC
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 Farms LLC
TPZ Holding, LLC
TRMC LLC
TX Jumbo Road Wind, LLC
TX Referral Alliance, Inc.
Volantes, LLC
Vulcan Power Company
Vulcan/BN Geothermal Power Company
Wailuku Holding Company, LLC
Wailuku Investment, LLC
Wailuku River Hydroelectric Power Company, Inc.
Walnut Ridge Wind, LLC
Watermark Realty Referral, Inc.
Watermark Realty, Inc.
Weathervane Referral Network, Inc.
West Virginia Land Holdings, LLC
Western Capital Group, LLC
Willows Solar Holdings LLC
Wind Watch, LLC
WRW Holding, LLC

With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (BHE) requires all subsidiaries to pay to or receive from BHE an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.

All Other Affiliates:

121 Acquisition Co., LLC
21 SPC, Inc.
21st Communities, Inc.
21st Mortgage Corporation
2K Polymer Systems, Inc.

Artform International Inc.
ATLANTIC PRECISION INC
AV/BANK MANUFACTURING INC
AzGUARD Insurance Company
Bayport Systems, Inc.

BH-IMC Holdings Inc.
BHSE, Inc.
biBERK Insurance Services, Inc.
BKI Oldco Inc.
Blue Chip Stamps, Inc.

Acme Brick Company
Acme Building Brands, Inc
Acme Management Company
Acme Services Company, LLC
Adalet Company
AEROCRAFT HEAT TREATING CO INC
Aero-Hose Corporation
AEROSPACE DYNAMICS INTERNATIONAL INC
Affordable Housing Partners, Inc.
AIPCF V CHI Blocker Inc
AJF Warehouse Distributors, Inc.
Albecca, Inc.
Alleghany Capital Corporation
Alleghany Corporation
Alleghany Properties Holdings LLC
Alleghany Reinsurance Company LLC
Alpha Cargo Motor Express, Inc
Alu-Forge, Inc
American All Risk Insurance Services Inc.
American Commercial Claims Administrators Inc
American Dairy Queen Corporation
AmGUARD Insurance Company
Andrews Laser Works Corporation
APACE Holding Company LLC

All Other Affiliates Continued:

Carefree Company
CATA Services Company
Cavalier Homes, Inc.
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
CH Industries, Inc.
Charter Brokerage Holdings Corp.
CJE II
Claims Services, Inc.
Clayton Education Corp.
Clayton Homes, Inc.
Clayton Properties Group, Inc.
Clayton Supply, Inc.
Clayton, Inc.
OMH Capital, Inc.
CMH Homes, Inc.
CMH Manufacturing West, Inc.
CMH Manufacturing, Inc.
CMH Services Aviation, Inc.
CMH Services, Inc.
CMH Transport, Inc.
Coil Master Corporation
Columbia Insurance Company
Complementary Coatings Corp.
Composites Horizons LLC
Consumer Value Products, Inc.
Continental Divide Insurance Company
Cort Business Services Corporation
Covington Specialty Insurance Company
CPM Development, LLC
Criterion Insurance Agency
Crown Holdco One, Inc.
Crown Holdco Two, Inc.
Crown Parent, Inc.
CSI Life Insurance Company
CTB Credit Corp
CTB Inc.
CTB International Corp
CTB Investment Holdings Inc.
CTB IW INC
CTB Midwest Inc
CTB MN Investments
CTB Technology Holding Inc.
Cumberland Asset Management, Inc.
Cypress Insurance Company
D.I. Properties Inc.
Daniels-Head Insurance Agency, Inc. (CA)
Daniels-Head Insurance Agency, Inc. (TX)
Daniels-Head Management Corp.
DCI Marketing Inc.
DESIGNED METAL CONNECTIONS, INC.
DICKSON TESTING CO INC
DL Trading Holdings I, Inc.
DOF, Inc.
DQGC, Inc.
Duracell Industrial Operations, Inc.
Duracell U.S. Operations, Inc.

All Other Affiliates Continued:

Ben Bridge Jeweler, Inc.
Benjamin Moore & Co.
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 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

Easley Custom Plastics, Inc.
EastGUARD Insurance Company
Eco Color Company
Ecodyne Corporation
Ellis & Watts Global Industries, Inc.
Elm Street Corporation
Empire Distributors of Colorado, Inc.
Empire Distributors of North Carolina, Inc.
Empire Distributors of Tennessee, Inc.
Empire Distributors, Inc.
ENVIRONMENT ONE CORPORATION
EP SALES INC
EXACTA AEROSPACE INC
Executive Jet Management, Inc.
Exponential Technology Group, Inc.
Exsif Worldwide, Inc.
ExtruMed, Inc.
Fair American Insurance and Reinsurance Company
Fair American Select Insurance Company
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.
Finial Reinsurance Company
First Act, LLC
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.
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.
Forsetl Assurance Company, LLC
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)
FTL Regional Sales Co., Inc.
Garan Central America Corp.
Garan Incorporated
Garan Manufacturing Corp.
Garan Services Corp
Gateway Underwriters Agency, Inc.
GEICO Advantage Insurance Company
GEICO Atlantis Corporation
GEICO Atlantis II Corporation
GEICO Atlantis III Corporation

BN Leasing Corporation
BNSF Communications, Inc.
BNSF Logistics, LLC
BNSF Railway Company
BNSF Spectrum, Inc.
Boat America Corporation
Borsheim Jewelry Company, Inc
Braemac (CA) L.L.C.
Brainy Toys, Inc.
Brilliant National Services, Inc.
Brooks Sports, Inc.
Build a Better, LLC
Burlington Northern Railroad Holdings, Inc.
Burlington Northern Santa Fe, LLC
Business Wire, Inc.
CALEDONIAN ALLOYS INC
CalGO Insurance Company
Camp Manufacturing Company
Cannon Equipment LLC
CANNON MUSKEGON CORPORATION
Capitol Facilities Corporation
Capitol Indemnity Corporation
Capitol Specialty Insurance Corporation
CapSpecialty, Inc.

GEICO Atlantis IV Corporation
GEICO Casualty Co.
GEICO Choice Insurance Company
GEICO Corporation
GEICO Discovery Corporation
GEICO Discovery II Corporation
GEICO Discovery III Corporation
GEICO Discovery IV Corporation
GEICO Endeavor Corporation
GEICO Endeavor II Corporation
GEICO Endeavor III Corporation
GEICO Endeavor IV Corporation
GEICO General Insurance Co.
GEICO Horizon Corporation
GEICO Horizon II Corporation
GEICO Horizon III Corporation
GEICO Horizon IV Corporation
GEICO Indemnity Co.
GEICO Lone Star Corporation
GEICO Lone Star II Corporation
GEICO Lone Star III Corporation
GEICO Lone Star IV Corporation
GEICO Marine Insurance Company
GEICO Perspective Corporation
GEICO Perspective II Corporation
GEICO Perspective III Corporation
GEICO Products, Inc.
GEICO Protection Insurance Company
GEICO Secure Insurance Company
GEICO Voyager Corporation
GEICO Voyager II Corporation
GEICO Voyager III Corporation
GEICO Voyager IV Corporation
Gen Re Intermediaries Corporation
General Re Corporation
General Re Financial Products Corporation
General Re Life Corporation
General Reinsurance Corporation
General Star Indemnity Company
General Star National Insurance Company
Genesis Insurance Company
GINSU LLC
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.
Hallex Electric Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
Heibar Installation, Inc.
Heibar Manufacturing, Inc.
HELICOMB INTERNATIONAL INC
Henley Holdings, LLC

Hohmann & Barnard, Inc.
Homefirst Agency, Inc.
Homemakers Plaza, Inc.
HUNTINGTON ALLOYS CORPORATION
IdeaLife Insurance Company
IMC International Metalworking Companies Inc.
Ingersoll Cutting Tool Company Inc.
Innovative Building Products, Inc
Innovative Coatings Technology Corporation
Innovative Quality Solutions LLC
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
Jazplus, LLC
Jazwares Canada Holdings Inc.
Jazwares Entertainment, LLC
Jazwares Soft Creations LLC
Jazwares, LLC
Johns Manville Corporation
Johns Manville, Inc.
Jordan's Furniture, Inc.
Joyce Steel Erection LLC
Justin Brands, Inc.
Kahn Ventures, Inc.
Kelly Amusement Holdings, LLC
Kinexo, Inc.
KITCO Fiber Optics, Inc.
KLUNE INDUSTRIES INC
L.A. Terminals, Inc.
Landmark American Insurance Company
Larson-Juhl International LLC
LeachGarner, Inc.
Lipotec USA, Inc.
LiquidPower Specialty Products, Inc.
LJ AERO HOLDINGS INC
LJ SYNCH HOLDINGS INC
LMG Ventures, LLC
Loch Vale Logistics, Inc.
Los Angeles Junction Railway Company
LSPI Holdings Inc.
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.

All Other Affiliates Continued:

Penn Coal Land, Inc.
Perfection Hy-Test Company
PERMASWAGE HOLDINGS, INC.
Pine Canyon Land Company
Piper Finance Company
Platte River Insurance Company
Plaza Financial Services Co.
Plaza Resources Co.
PLICO
Precision Brand Products, Inc.
PRECISION CASTPARTS CORP
Precision Cutting Technologies, Inc.
PRECISION FOUNDERS INC
Press Forge Company
Princeton Insurance Company
Priority One Financial Services, Inc.
PRISM Holdings LLC
PRISM Plastics, Inc.
Procrane Holdings, Inc.
Professional Risk Management Services, Inc.
PROGRESSIVE INCORPORATED
PROTECTIVE COATING INC
QS Partners LLC
QS Security Services LLC
R.C. Tway Company, LLC

Marine Tech Wire and Cable, Inc.
Marmon Beverage Technologies, Inc.
Marmon Crane Services, Inc.
Marmon Distribution Services, Inc.
Marmon Energy Services Company
Marmon Engineered Components Company
Marmon Financial Group, Inc.
Marmon Foodservice Technologies, Inc.
Marmon Holdings, Inc.
Marmon Link Inc
Marmon Metal Solutions, Inc.
Marmon Power Systems, Inc.
Marmon Rail Group, Inc.
Marmon Railroad Services LLC
Marmon Renew, Inc.
Marmon Retail & Highway Technologies Company LLC
Marmon Retail LLC
Marmon Retail Products, Inc.
Marmon Specialty Products Company
Marmon 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 Interstate Warehouse, 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
Meyn LLC
MFS Fleet, Inc.
Miller Sage Holdings, Inc.
Mindware Corporation
MiTek Holdings, Inc.
MiTek Inc.

Shaw Integrated and Turf Solutions, Inc.
Shaw International Services, Inc.
Shaw Retail Properties, Inc.
Shaw Sports Turf California, Inc.
Shaw Transport, Inc.
Shaw Watershed Holdings, LLC.
SHX Flooring, Inc.
SidePlate Systems, Inc.
Smilemakers Canada Inc.
Smilemakers, Inc.
SN Management, Inc.
Soco West, Inc.
Solqs
Sonnax Transmission Company
Southern Energy Homes, Inc.
SOUTHWEST UNITED INDUSTRIES INC
SPS INTERNATIONAL INVESTMENT COMPANY
SPS TECHNOLOGIES LLC
SPS Technologies Mexico LLC
SSP-SiMatrix Inc.
Stahl Truck Equipment Company
Star Lake Railroad Company
Summit Distribution Services, Inc.
SXP SCHULZ XTRUDED PRODUCTS LLC
TBCW Holdings, 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.
Newtool
NFM Custom Countertops, LLC
NFM of Cedar Park, Inc.
NFM of Iowa, Inc.
NFM of Kansas, Inc.
NFM of Nebraska, Inc.
NFM SERVICES, LLC
NFM Wellness, LLC
NJE Holdings, LLC
NJI Sales, Inc.
Noranco Manufacturing (USA) Ltd.
NorGUARD Insurance Company
Northern States Agency, Inc.
Noveon Hilton Davis, Inc.
NSS TECHNOLOGIES INC
Oak River Insurance Company
Old United Casualty Company
Old United Life Insurance Company
Orien Risk Analysts, Inc.
Oriental Trading Company, Inc.
OTC Brands, Inc.
OTC Direct, Inc.
OTC Worldwide Holdings, Inc.
PCC ROLLMET INC
PCC STRUCTURALS INC
PELI, Inc.

TTI JV 2
TTI, Inc.
Tucker Safety Products, Inc.
Tungaloy-NTK America Inc.
TXFM, Inc.
U.S. Investment Corporation
U.S. Underwriters Insurance Co.
UCFS Europe Company
UCFS International Holding Company
UFC Transition Co.
Unified Supply Chain, Inc.
Union Tank Car Company
Union Underwear Co., Inc
United Consumer Financial Services Company
United Direct Finance, Inc.
United States Aviation Underwriters, Incorporated
United States Liability Insurance Company
V3 Insurance Agency Inc.
Van Enterprises, Inc.
Vanderbilt ABS Corp.
Vanderbilt Mortgage and Finance, Inc.
Vanity Fair, Inc.
Veritas Insurance Group, Inc.
Vesta Intermediate Funding, Inc.
VFI-Mexico, Inc.

R.C. Willey Home Furnishings
Radnor Specialty Insurance Company
Rallserv, Inc.
Rallsplitter Holdings Corporation
RATHGIBSON HOLDING CO LLC
Redwood Fire and Casualty Insurance Company
RENTCO Trailer Corporation
Resolute Management Inc.
Resurgens Specialty Underwriting, Inc.
Richline Group, Inc
RIECP, LLC
Ringwall & Liesche Co.
Rio Grande, Inc.
Rochester Crematory, Inc.
Roxell USA, Inc.
RSUI Group, Inc.
RSUI Indemnity Company
RSUI Insurance Exchange RPG, Inc.
RSUI Surplus Lines Insurance Services, Inc.
Sager Electrical Supply Co. Inc
Santa Fe Pacific Insurance Company
Santa Fe Pacific Pipeline Holdings, Inc.
Santa Fe Pacific Pipelines, Inc.
Santa Fe Pacific Railroad Company
ScottCare Corporation
See's Candies, Inc.
See's Candy Shops, Incorporated
Seventeenth Street Realty, Inc.
Shaw Asia Pacific Holdings, LLC
Shaw Diversified Services, Inc.
Shaw Floors, Inc.
Shaw Funding Company
Shaw Industries Group, Inc.
Shaw Industries, Inc.

TBS USA, Inc.
Tenn-Tex Plastics, Inc.
TEXAS HONING INC
The Ben Bridge Corporation
The BVD Licensing Corporation
The Duracell Company
The Fechheimer Brothers Co.
The Indecor Group, Inc.
The Lubrizol Corporation
The Medical Protective Company
The Pampered Chef, Ltd.
The Zia Company
Thermoform Plastics, Inc.
TITANIUM METALS CORPORATION
TM City Leasing Inc.
Tool-Flo Manufacturing, Inc.
Top Five Club, Inc.
Total Quality Apparel Resource, Inc
TPC European Holdings, LTD.
TPC North America, Ltd.
Transatlantic Holdings, Inc.
Transatlantic Reinsurance Company
Transco Rail Services US Inc.
Transco Railcar Repair Inc
Transco, Inc.
Transportation Technology Services, Inc.
TransRe Underwriting Managers Agency Ltd.
TRH Holding Corp.
Triangle Suspension Systems, Inc.
Trilogy Communications, Inc.
TrueNorth Development Inc.
TS City Leasing Inc
TSE Brakes, Inc.
TTI JV 1

Visilinx, Inc.
Vision Retailing, Inc.
VT Insurance Acquisition Sub Inc.
Wayne Combustion Systems, Inc.
Wayne Water Systems, Inc.
Webb Wheel Products, Inc.
Wellfleet Insurance Company
Wellfleet New York Insurance Company
Western Builders Supply, Inc.
Western Enterprises, Inc.
Western Fruit Express Company
WestGUARD Insurance Company
Whittaker, Clark & Daniels, Inc.
Wilbert Funeral Services, Inc.
Wilbert, Inc.
World Book Company
World Book Encyclopedia, Inc.
World Book, Inc.
Worldwide Containers, Inc.
WPLG, Inc.
WYMAN GORDON COMPANY
WYMAN GORDON FORGINGS CLEVELAND INC
WYMAN GORDON FORGINGS INC
WYMAN GORDON INVESTMENT CASTINGS INC
WYMAN GORDON PENNSYLVANIA LLC
Xelix Distribution, Inc.
X-L-Co., Inc.
XTRA Companies, Inc.
XTRA Corporation
XTRA Finance Corporation
XTRA Intermodal, Inc.
Z Global Logistics, LLC
Zag Toys Holdings, LLC

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (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.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (t) the applicable effective state income tax rate.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	Tax Jurisdiction (c)	Tax Year (d)	Balance at Beg. of Year Taxes Accrued (e)	Balance at Beg. of Year Prepaid Taxes (f)	Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	Balance at End of Year Taxes Accrued (Account 236) (j)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (k)	Electric (Account 408.1, 409.1) (l)	Gas (Account 408.1, 409.1) (m)	Other Utility Dept. (Account 408.1, 409.1) (n)	Other Income and Deductions (Account 408.2, 409.2) (o)	Extraordinary Items (Account 409.3) (p)	Other Utility Opn. Income (Account 408.1, 409.1) (q)	Adjustment to Ret. Earnings (Account 439) (r)	Other (s)	State/Local Income Tax Rate (t)
1	FICA	Federal Tax	Federal	2025	0	0	1,458,194	1,494,550		(36,356)			1,411,845						46,349	
2	Federal Unemployment	Federal Tax	Federal	2025	0	0	7,294	11,187		(3,893)			7,062						232	
3	Federal Income	Federal Tax	Federal	2025	7,541,447	0	37,767,201	30,108,660		15,199,988			36,603,028		1,164,173					
4	Subtotal Federal Tax				7,541,447	0	39,232,690	31,614,397		15,159,739	0		38,021,935		1,164,173				46,581	
5	California	Income Tax	California		867,264	0	3,945,657	2,801,895	4,608	2,015,634			3,799,976		145,681					2.5
6	Utah	Income Tax	Utah		812,460	0	3,696,208	2,947,008	(4,608)	1,557,052			3,576,656		119,552					2.05
7	FIN 48 Adjustments	Income Tax			0					0										
8	Subtotal State Tax				1,679,724	0	7,641,865	5,748,903		3,572,686	0		7,376,632		265,233					
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	2025	1,022,625	0	3,369,754	3,239,839		1,152,540			3,369,754							
13	Nevada	Property Tax	Nevada	2025	539,286	0	2,084,497	2,082,508		541,275			2,084,497							
14	Nevada (Moapa Indian Reservation)	Property Tax	Nevada	2024	18,933	0	91,066	90,043		19,956			91,066							
15	Utah	Property Tax	Utah	2025	41,747	0	4,425,277	4,467,024		0			4,425,277							
16	Wyoming	Property Tax	Wyoming	2025	661,124	0	1,119,304	1,202,019		578,409			1,119,304							
17	Subtotal Property Tax				2,283,715	0	11,089,898	11,081,433		2,292,180	0		11,089,898							
18	Subtotal Real Estate Tax				0	0				0	0									
19	California	Unemployment Tax	California	2025	0	0	211	253		(42)			204						7	
20	Nevada	Unemployment Tax	Nevada	2025	0	0	8,839	10,635		(1,796)			8,558						281	
21	Utah	Unemployment Tax	Utah	2025	0	0	12,940	15,569		(2,629)			12,529						411	
22	Wyoming	Unemployment Tax	Wyoming	2025	0	0	546	657		(111)			529						17	
23	Subtotal Unemployment Tax				0	0	22,536	27,114		(4,578)	0		21,820						716	
24	California	Sales And Use Tax	California	2025	6,157	0	(5,758)	398		1									(5,758)	
25	Nevada	Sales And Use Tax	Nevada	2025	16,405	0	21,225	35,664		1,966									21,225	
26	Utah	Sales And Use Tax	Utah	2025	29,660	0	303,903	311,717		21,846									303,903	
27	Wyoming	Sales And Use Tax	Wyoming	2025	189	0	32,231	30,012		2,408									32,231	
28	Subtotal Sales And Use Tax				52,411	0	351,601	377,791		26,221									351,601	

29	Subtotal Excise Tax				0	0				0	0								
30	Subtotal Fuel Tax				0	0				0	0								
31	Subtotal Federal Insurance Tax				0	0				0	0								
32	Subtotal Franchise Tax				0	0				0	0								
33	Subtotal Miscellaneous Other Tax				0	0				0	0								
34	Subtotal Other Federal Tax				0	0				0	0								
35	Nevada Commerce Tax	Other State Tax	Nevada	2024	19,048	0		19,048		0									
36	Nevada Commerce Tax	Other State Tax	Nevada	2025	0	0	36,263	17,160		19,103			36,263						
37	Subtotal Other State Tax				19,048	0	36,263	36,208		19,103	0		36,263						
38	Subtotal Other Property Tax				0	0				0	0								
39	Subtotal Other Use Tax				0	0				0	0								
40	Subtotal Other Advalorem Tax				0	0				0	0								
41	Subtotal Other License And Fees Tax				0	0				0	0								
42	Subtotal Advalorem Tax				0	0				0	0								
43	Subtotal Other Allocated Tax				0	0				0	0								
44	Subtotal Severance Tax				0	0				0	0								
45	Subtotal Penalty Tax				0	0				0	0								
46	Subtotal Other Taxes And Fees				0	0				0	0								
40	Total				11,576,345	0	58,374,853	48,885,846		21,065,351	0		56,546,548		1,429,406				398,898

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: TaxAdjustments

Correction between states for payment in 2024

(b) Concept: TaxAdjustments

Correction between states for payment in 2024

(c) Concept: TaxesAccrued

Total charges distributed to Gas (408.1, 409.1)	56,546,548
Taxes charged to others	(1,003,010)
Total taxes reported on page 114, lines 14-16	<u>55,543,538</u>

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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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	2,341,905
2	Accrued vacation and other employee benefits	2,481,398
3	CIAC's	2,805,415
45	Total	7,628,718

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Other Deferred Credits (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	CIAC Gross-Up			574,598	5,425,571	4,850,973
45	TOTAL			574,598	5,425,571	4,850,973

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 282										
2	Electric										
3	Gas	278,987,176	22,598,881	29,237,417	109,201	222,929					272,234,912
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	278,987,176	22,598,881	29,237,417	109,201	222,929	—		—		272,234,912
6	Other (Specify)										
7	TOTAL Account 282 (Total of lines 5 thru 6)	278,987,176	22,598,881	29,237,417	109,201	222,929	—		—		272,234,912
8	Classification of TOTAL										
9	Federal Income Tax	230,161,222	17,910,001	23,653,996	85,644	167,377					224,335,494
10	State Income Tax	48,825,954	4,688,880	5,583,421	23,557	55,552					47,899,418
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

The Respondent estimates that the entire amount of deferred income taxes in account 282 could be included in the development of jurisdictional recourse rates for the periods ending December 31, 2025 and 2024.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Accumulated Deferred Income Taxes-Other (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1	Account 283										
2	Electric										
3	Gas	64,457,335	12,452,008	6,992,520	186,631	448,147	219	190,397	219	644,558	69,201,146
4	Other (Define)										
5	Total (Total of lines 2 thru 4)	64,457,335	12,452,008	6,992,520	186,631	448,147		190,397		644,558	69,201,146
6	Other (Specify)										
7	TOTAL Account 283 (Total of lines 5 thru 6)	64,457,335	12,452,008	6,992,520	186,631	448,147		190,397		644,558	69,201,146
8	Classification of TOTAL										
9	Federal Income Tax	52,478,973	10,276,400	5,777,073	156,074	368,771		160,702		530,444	56,395,861
10	State Income Tax	11,978,362	2,175,608	1,215,447	30,557	79,376		29,695		114,114	12,805,285
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

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

	12/31/25	12/31/24
Deferred income taxes related to:		
Regulatory assets	60,920,362	54,636,779
Prepaid expenses, etc.	297,200	1,386,803
Total	61,217,562	56,023,582

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Other Regulatory Liabilities (Account 254)

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Employee benefits	12,103,082	128			2,557,013	14,660,095
2	Levelized depreciation	215,253,333	407.3 / 407.4	856,893			214,396,440
3	Daggett electrical surcharge		928				
4	Excess deferred income taxes	152,242,436	Various	6,378,226			145,864,210
45	Total	379,598,851		7,235,119		2,557,013	374,920,745

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Line No.	Description	Regulatory Citation	Amortization Period
1	Employee benefits	A107-1-000, RP99-274	Not applicable
3	Levelized depreciation:		
	Rollover-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

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					73,770	73,770			70,122	70,122				77,190	77,190
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues					73,770	73,770			70,122	70,122				77,190	77,190
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	60,392,321		90,588	20,643,168	20,733,756	60,351,108		90,527	21,121,573	21,212,100	62,802,189		94,204	22,545,968	22,640,172

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Operating Revenues

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

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	(480) Residential Sales										
2	(481) Commercial and Industrial Sales										
3	(482) Other Sales to Public Authorities										
4	(483) Sales for Resale										
5	(484) Interdepartmental Sales										
6	(485) Intracompany Transfers										
7	(487) Forfeited Discounts										
8	(488) Miscellaneous Service Revenues										
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			1,016,481	1,109,324	247,536,983	261,304,385	248,553,464	262,413,709	712,947,730	792,373,235
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					910,102	990,410	910,102	990,410		
19	Subtotal:			1,016,481	1,109,324	248,447,085	262,294,795	249,463,566	263,404,119		
20	(496) (Less) Provision for Rate Refunds										
21	TOTAL			1,016,481	1,109,324	248,447,085	262,294,795	249,463,566	263,404,119		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Revenues from Transportation 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)
1											
2											
3											
4											
5											
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).
4. Delivered Dth of gas must not be adjusted for discounting.
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1	KRF - 1 Firm Mainline			976,090	1,056,347	243,999,767	257,713,146	244,975,857	258,769,493	684,862,884	754,533,212
2	KRI - 1 Interruptible Mainline			253	1,483	69,832	413,279	70,085	414,762	178,643	1,060,235
3	KRF - L1 Firm High Desert			34,791	46,127	1,441,058	1,444,968	1,475,849	1,491,095	24,218,095	32,947,360
4	KRI - L1 Interruptible High Desert			381	1,140	10,132	30,830	10,513	31,970	266,623	813,468
5	KRFPK - 1 Firm Peaking Service			4,966	4,227	2,016,194	1,702,162	2,021,160	1,706,389	3,421,485	3,018,960
40	Total			1,016,481	1,109,324	247,536,983	261,304,385	248,553,464	262,413,709	712,947,730	792,373,235

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Revenues from Storing Gas of Others (Account 489.4)

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).
4. Dth of gas withdrawn from storage must not be adjusted for discounting.
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Other Gas Revenues (Account 495)

Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.

Line No.	Description of Transaction (a)	Amount (in dollars) (b)
1	<u>Commissions on Sale or Distribution of Gas of Others</u>	
2	<u>Compensation for Minor or Incidental Services Provided for Others</u>	
3	<u>Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale</u>	
4	<u>Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments</u>	
5	<u>Miscellaneous Royalties</u>	
6	<u>Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495</u>	
7	<u>Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures</u>	
8	<u>Gains on Settlements of Imbalance Receivables and Payables</u>	
9	<u>Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements</u>	
10	<u>Revenues from Shipper Supplied Gas</u>	
11	Other revenues (Specify):	
12	Other revenues (Specify):	
13	Facility charge on Big Horn lateral & Desert Peak	757,080
14	Waste heat recovery	153,022
15	Desert Peak	
40	TOTAL	910,102

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Discounted Rate Services and Negotiated Rate Services

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

Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities	51,656,637	102,975,636	81,820,688	187,784,782
3	Account 489.4, Revenues from storing gas of others				
4	Account 495, Other gas revenues				
40	Total	51,656,637	102,975,636	81,820,688	187,784,782

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

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

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

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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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>	(1,077,305)	2,201,428
76	<u>(Less) 805.1 Purchases Gas Cost Adjustments</u>		
77	<u>TOTAL Purchased Gas (Total of lines 68 thru 76)</u>	(1,077,305)	2,201,428
78	<u>806 Exchange Gas</u>	1,077,305	(2,201,428)
79	<u>Purchased Gas Expenses</u>		

80	<u>807.1 Well Expense-Purchased Gas</u>		
81	<u>807.2 Operation of Purchased Gas Measuring Stations</u>		
82	<u>807.3 Maintenance of Purchased Gas Measuring Stations</u>		
83	<u>807.4 Purchased Gas Calculations Expenses</u>		
84	<u>807.5 Other Purchased Gas Expenses</u>		
85	<u>TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)</u>		
86	<u>808.1 Gas Withdrawn from Storage-Debit</u>		
87	<u>(Less) 808.2 Gas Delivered to Storage-Credit</u>		
88	<u>809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit</u>		
89	<u>(Less) 809.2 Deliveries of Natural Gas for Processing-Credit</u>		
90	<u>Gas used in Utility Operation-Credit</u>		
91	<u>810 Gas Used for Compressor Station Fuel-Credit</u>	28,608,921	30,054,848
92	<u>811 Gas Used for Products Extraction-Credit</u>		
93	<u>812 Gas Used for Other Utility Operations-Credit</u>		
94	<u>TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)</u>	28,608,921	30,054,848
95	<u>813 Other Gas Supply Expenses</u>		
96	<u>TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)</u>	(28,608,921)	(30,054,848)
97	<u>TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)</u>	(28,608,921)	(30,054,848)
98	<u>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</u>		
99	<u>A. Underground Storage Expenses</u>		
100	<u>Operation</u>		
101	<u>814 Operation Supervision and Engineering</u>		
102	<u>815 Maps and Records</u>		
103	<u>816 Wells Expenses</u>		
104	<u>817 Lines Expense</u>		
105	<u>818 Compressor Station Expenses</u>		
106	<u>819 Compressor Station Fuel and Power</u>		
107	<u>820 Measuring and Regulating Station Expenses</u>		
108	<u>821 Purification Expenses</u>		
109	<u>822 Exploration and Development</u>		
110	<u>823 Gas Losses</u>		
111	<u>824 Other Expenses</u>		
112	<u>825 Storage Well Royalties</u>		
113	<u>826 Rents</u>		
114	<u>TOTAL Operation (Total of lines of 101 thru 113)</u>		
115	<u>Maintenance</u>		
116	<u>830 Maintenance Supervision and Engineering</u>		
117	<u>831 Maintenance of Structures and Improvements</u>		
118	<u>832 Maintenance of Reservoirs and Wells</u>		
119	<u>833 Maintenance of Lines</u>		
120	<u>834 Maintenance of Compressor Station Equipment</u>		
121	<u>835 Maintenance of Measuring and Regulating Station Equipment</u>		

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	11,420,967	14,675,555
181	851 System Control and Load Dispatching	2,598,367	2,452,466
182	852 Communication System Expenses	844,525	1,094,884
183	853 Compressor Station Labor and Expenses	3,753,841	3,672,289
184	854 Gas for Compressor Station Fuel	28,608,921	30,054,848
185	855 Other Fuel and Power for Compressor Stations	452,007	243,496
186	856 Mains Expenses	6,591,747	7,563,362
187	857 Measuring and Regulating Station Expenses	611,576	1,020,603
188	858 Transmission and Compression of Gas by Others		
189	859 Other Expenses	28,022	11,001
190	860 Rents		
191	TOTAL Operation (Total of lines 180 thru 190)	54,909,973	60,788,504
192	Maintenance		
193	861 Maintenance Supervision and Engineering	201,586	116,666
194	862 Maintenance of Structures and Improvements	1,338	
195	863 Maintenance of Mains	3,506,954	383,203
196	864 Maintenance of Compressor Station Equipment	2,104,717	289,133
197	865 Maintenance of Measuring and Regulating Station Equipment	18,692	28,217
198	866 Maintenance of Communication Equipment	149,524	
199	867 Maintenance of Other Equipment	49,741	
200	TOTAL Maintenance (Total of lines 193 thru 199)	6,032,552	817,219
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	60,942,525	61,605,723
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
250	<u>916 Miscellaneous Sales Expenses</u>		
251	<u>TOTAL Sales Expenses (Total of lines 247 thru 250)</u>		7,370
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	<u>Operation</u>		
254	<u>920 Administrative and General Salaries</u>	8,563,314	9,602,736
255	<u>921 Office Supplies and Expenses</u>	2,603,827	4,470,000
256	<u>(Less) 922 Administrative Expenses Transferred-Credit</u>		49,452
257	<u>923 Outside Services Employed</u>	3,536,242	4,409,842
258	<u>924 Property Insurance</u>	795,432	415,325
259	<u>925 Injuries and Damages</u>	4,844,268	2,643,689
260	<u>926 Employee Pensions and Benefits</u>	4,191,333	5,273,710
261	<u>927 Franchise Requirements</u>		
262	<u>928 Regulatory Commission Expenses</u>	1,168,581	1,211,776
263	<u>(Less) 929 Duplicate Charges-Credit</u>		
264	<u>930.1 General Advertising Expenses</u>	300,105	
265	<u>930.2 Miscellaneous General Expenses</u>	79,634	9,818
266	<u>931 Rents</u>	1,244,904	1,671,750
267	<u>TOTAL Operation (Total of lines 254 thru 266)</u>	27,327,640	29,659,193
268	<u>Maintenance</u>		
269	<u>932 Maintenance of General Plant</u>	39,519	
270	<u>TOTAL Administrative and General Expenses (Total of lines 267 and 269)</u>	27,367,159	29,659,193
271	<u>TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)</u>	59,700,763	61,217,438

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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: EmployeePensionsAndBenefits

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

	2025		2024
Service cost	\$ 310,370		\$ 311,877
Interest cost	639,452		604,471
Expected return on assets	(452,549)		(510,231)
Prior service cost amortization	-		-
Net loss/(gain) amortization	-		-
Respondent's actual benefit cost incurred*	497,273		406,117
Less: cost included for the pension plan in RP04-274	916,348		1,305,325
Expense more (less) than RP04-274	\$ (419,075)		\$ (899,208)

*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 \$3,667k and \$3,843k as of December 31, 2025 and 2024, 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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Exchange and Imbalance Transactions

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

Line No.	Zone/Rate Schedule (a)	Gas Received from Others Amount (b)	Gas Received from Others Dth (c)	Gas Delivered to Others Amount (d)	Gas Delivered to Others Dth (e)
1	Transportation	(223,953)	(58,446)	(31,181)	(8,423)
2	Operating Balancing Agreements	964,519	166,419	(305,558)	(135,149)
25	Total	740,566	107,973	(336,739)	(143,572)

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Used in Utility Operations

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

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)	Natural Gas Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	9,630,485	28,608,921
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		1,332,877	
7	Net increase/(decrease) in line pack		340,607	
25	Total		11,303,969	28,608,921

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: QuantityOfNaturalGasDeliveredByUtilityGasUsedForCompressorStationFuel	
Gas Used for Compressor Station Fuel (estimate)	\$ 9,630,485
Adjustments for actual gas vs estimated gas	—
Total Gas Used for Compressor Station Fuel reported on page 520, line 28, column C	\$ 9,630,485

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Transmission and Compression of Gas by Others (Account 858)

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

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (c)	Dth of Gas Delivered (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	Total			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Other Gas Supply Expenses (Account 813)

1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalances and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.

Line No.	Description (a)	Amount (in dollars) (b)
1		
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Miscellaneous General Expenses (Account 930.2)

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

Line No.	Description (a)	Amount (b)
1	Industry association dues.	79,634
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	79,634

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.
4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)
1	Intangible plant					4,456,503		4,456,503
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	62,079,328						62,079,328
9	Distribution plant					1,219,350		1,219,350
10	General Plant (footnote details)	2,198,090						2,198,090
11	Common plant-gas							
12	Total	64,277,418				5,675,853		69,953,271

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.
4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		3,066,093
8	General Plant (footnote details)		24,589
9	Intangible Plant (footnote details)		42,243

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2025 in thousands.

	Plant as of 12/31/2025	Rate	
Transmission Plant Onshore			
Transmission - Vintage	\$ 1,181,590	1.15 %	
Transmission -2002 Expansion	69,305	2.48 %	
Transmission - 2003 Expansion	1,178,235	1.80 %	
Transmission - 2010 Expansion	54,588	2.25 %	
Transmission - Big Horn	3,967	0.52 %	
Transmission - High Desert	31,087	1.16 %	
Transmission - Apex	309,698	2.34 %	
Transmission - Mountain Pass	20,042	2.32 %	
Transmission - Desert Peak	3,933	1.8 %	
Transmission - Delta Lateral	72,875	1.8 %	
Transmission - Compressor Engines	140,773	9.92 %	
Total Transmission Plant Onshore	\$ 3,066,093		
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)		11,467	
		\$ 14,627	
Line 92 Col. (g) Total Transmission Plant		\$ 3,080,720	

(b) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2024 in thousands.

	Plant as of 12/31/2025	Rate	
General Plant			
General Plant - Office Furniture & Equipment	\$ 2,299	6.67 %	
General Plant - Computers (PCs & Laptops)	—	33.33 %	
General Plant - Other Computer Equipment	3,685	20.00 %	
General Plant - Vehicles	4,374	18.00 %	
General Plant - Communications	691	10.00 %	
General Plant - Other	13,540	4.00 %	
Total General Plant	\$ 24,589		
General plant depreciation rates are based on RP04-274.			

(c) Concept: PlantBasesUsedInEstimatingDepreciationCharges

Depreciation basis for transmission plant as of December 31, 2023 in thousands.

	Plant as of 12/31/2025	Rate	
Intangible Plant			
Contributions in Aid of Construction			
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	\$ 18,096	20.00 %	
Leasehold Improvements	1,137	6.67 %	
Total Other Intangible	\$ 19,233		
Total Intangible Plant \$	42,243		
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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Particulars Concerning Certain Income Deductions and Interest Charges Accounts

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

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

Line No.	Item (a)	Amount (b)
1	Account 425 - Miscellaneous Amortization	
2		
3		
4		
5	TOTAL Account 425 - Miscellaneous Amortization	
6	Account 426.1 - Donations	
7	Donations less than \$250,000	11,196
8	TOTAL Account 426.1 - Donations	11,196
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	72,616
16	TOTAL Account 426.3 - Penalties	72,616
17	Account 426.4 Expenditures for Certain Civic, Political, and Related Activities	
18	Certain Civic, Political, and Related Activities less than \$250,000	17,748
19	Total Account 426.4 - Expenditures for Certain Civic, Political, and Related Activities	17,748
20	Account 426.5 - Other Deductions	
21	Deductions less than \$250,000	9,157
22	TOTAL Account 426.5 - Other Deductions	9,157
23	Account 430 - Interest on Debt to Associated Companies	
24		
25		
26		
27	TOTAL Account 430 - Interest on Debt to Associated Companies	
28	Account 431 - Other Interest Expense	
29	Other	
30	TOTAL Account 431 - Other Interest Expense	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Regulatory Commission Expenses (Account 928)

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.
2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)	Expenses Incurred During Year Charged Currently To Department (f)	Expenses Incurred During Year Charged Currently To Account No. (g)	Expenses Incurred During Year Charged Currently To Amount (h)	Expenses Incurred During Year Deferred to Account 182.3 (i)	Amortized During Year Contra Account (j)	Amortized During Year Amount (k)	Deferred in Account 182.3 End of Year (l)
1	Federal Energy Regulatory Commission Order No. 472 2024 FERC Annual Charge	1,172,735		1,172,735	879,550					182.3	879,550	
2	Federal Energy Regulatory Commission Order No. 472 2025 FERC Annual Charge	1,156,120		1,156,120					1,156,121	182.3	289,031	867,090
25	TOTAL	2,328,855		2,328,855	879,550				1,156,121		1,168,581	867,090

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Employee Pensions and Benefits (Account 926)

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

Line No.	Expense (a)	Amount (in dollars) (b)
1	Pensions - defined benefit plans	497,273
2	Pensions - other	1,017,215
3	Post-retirement benefits other than pensions (PBOP)	
4	Post-employment benefit plans	
5	Healthcare and other benefits	2,676,845
40	Total	4,191,333

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FOOTNOTE DATA

(a) Concept: EmployeePensionsAndBenefits

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

	2025		2024
Service cost	\$ 310,370		\$ 311,877
Interest cost	639,452		604,471
Expected return on assets	(452,549)		(510,231)
Prior service cost amortization	-		-
Net loss/(gain) amortization	-		-
Respondent's actual benefit cost incurred*	497,273		406,117
Less: cost included for the pension plan in RP04-274	916,348		1,305,325
Expense more (less) than RP04-274	\$ (419,075)		\$ (899,208)

*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 \$3,667k and \$3,843k as of December 31, 2025 and 2024, respectively.

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Distribution of Salaries and Wages

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

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission				12,254,153
33	Distribution				
34	Customer Accounts				

35	Customer Service and Informational				
36	Sales				
37	Administrative and General	6,810,330	1,847,828		8,658,158
38	TOTAL Operation (Total of lines 28 thru 37)	19,064,483	1,847,828		20,912,311
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.)(ll. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminaling and Processing (Total of ll. 31 and 43)				
54	Transmission (Total of lines 32 and 44)	12,254,153			12,254,153
55	Distribution (Total of lines 33 and 45)				
56	Customer Accounts (Total of line 34)				
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)	6,810,330	1,847,828		8,658,158
60	Total Operation and Maintenance (Total of lines 50 thru 59)	19,064,483	1,847,828		20,912,311
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)	19,064,483	1,847,828		20,912,311
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant	1,233,983	237,764	426,256	1,898,003
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)	1,233,983	237,764	426,256	1,898,003
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	20,298,466	2,085,592	426,256	22,810,314

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Charges for Outside Professional and Other Consultative Services

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

Line No.	Description (a)	Amount (in dollars) (b)
1	MICHELS PIPELINE INC	10,267,041
2	FLARE CONSTRUCTION LLC	5,607,937
3	QUALITY INTEGRATED SERVICES INC	3,359,572
4	STONE SECURITY LLC	2,026,719
5	SWI LLC	1,738,638
6	CONSULTNET	1,735,719
7	PII NORTH AMERICA LLC	1,457,300
8	AMPL OPTIMIZATION INC	1,179,841
9	MOJAVE PIPELINE COMPANY LLC	1,086,237
10	FESCO LTD	1,027,422
11	QUALITY ELECTRICAL CONTRACTORS INC	941,218
12	BARR ENGINEERING CO	901,977
13	ATS WELDING LLC	859,511
14	SOLAR TURBINES INCORPORATED	579,790
15	SPARTAN COMPANIES LLC	478,113
16	CORRPRO COMPANIES INC	449,620
17	EPCON PARTNERS INC	362,137
18	FARWEST CORROSION CONTROL COMPANY	268,187
19	CAMPOS EPC LLC	268,106
20	Other (\$250,000 or less)	5,978,993
21	TOTAL	40,574,078

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Transactions with Associated (Affiliated) Companies

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Finance and Accounting services	Northern Natural Gas ("NNG")	107, 923	1,284,000
3	Information Technology	NNG	923	178,567
4	Executive management services	NNG	923	412,019
5	Other - goods and services provided by under \$250,000	NNG	Various	22,550
6	Other - goods and services provided by under \$250,000	MEC	Various	1,030,599
7	Other - goods and services provided by under \$250,000	Berkshire Hathaway Energy Company ("BHE")	Various	3,399,767
8	Other - goods and services provided by under \$250,000	PacifiCorp	Various	1,061,905
9	Other - goods and services provided by under \$250,000	Nevada Power Company ("NVE")	Various	265,053
19	TOTAL			7,654,461
20	Goods or Services Provided for Affiliated Company			
21	Gas transportation services	Nevada Power Company ("NVE")	489.2	51,655,156
22	Gas transportation services	PacifiCorp	489.2	3,094,515
23	Other - goods and services provided for under \$250,000	NNG	Various	84,419
24	Other - goods and services provided for under \$250,000	BHE GTS LLC	408.1, 850, 920, 921, 926	34,178
25	Other - goods and services provided for under \$250,000	MEC	Various	331,780
26	Other - goods and services provided for under \$250,000	BHE	Various	360,321
40	TOTAL			55,560,368

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Accounts charged or credited for MEC: Various

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Accounts charged or credited for BHE: Various

(c) 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.

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Compressor Stations

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

Line No.	Name and Location of Compressor Station (a)	Compressor Type (b)	Number of Units at Compressor Station (c)	Certificated Horsepower for Each Compressor Station (d)	Plant Cost (e)	Expenses (except depreciation and taxes) Fuel (f)	Expenses (except depreciation and taxes) Power (g)	Expenses (except depreciation and taxes) Other (h)	Gas for Compressor Fuel in Dth (i)	Electricity for Compressor Station in kWh (j)	Operational Data Total Compressor Hours of Operation During Year (k)	Operational Data Number of Compressors Operated at Time of Station Peak (l)	Date of Station Peak (m)
1	Muddy Creek, Lincoln County, Wyoming	Transmission Compressor Stations	6	95,500	154,375,149	9,357,605		885,445	3,137,243		32384	6	09/05/2025
2	Painter, Uinta County, Wyoming	Transmission Compressor Stations	2	11,000	25,329,759	1,098,739		272,732	362,895		10849	2	08/22/2025
3	Coyote Creek, Uinta County, Wyoming	Transmission Compressor Stations	2	31,000	64,866,235	4,310,459		310,503	1,036,947		11510	2	08/23/2025
4	Salt Lake City, Salt Lake County, Utah	Transmission Compressor Stations	2	30,000	55,462,715	547,554		748,596	239,333		2581	2	09/03/2025
5	Elberta, Utah County, Utah	Transmission Compressor Stations	2	31,000	58,351,636	3,604,003		493,721	988,072		10631	2	08/23/2025
6	Fillmore, Millard County, Utah	Transmission Compressor Stations	2	30,000	58,485,831	2,738,365		674,308	930,118		9885	2	09/03/2025
7	Milford, Beaver County, Utah	Transmission Compressor Stations	1	30,000	69,832,784	574,814		407,155	215,274		1530	1	09/03/2025
8	Veyo, Washington County, Utah	Transmission Compressor Stations	3	45,000	69,314,831	3,938,058		520,268	1,278,241		13967	3	09/03/2025
9	Dry Lake, Clark County, Nevada	Transmission Compressor Stations	2	31,000	60,255,802	5,804,438		333,671	464,798		4729	2	09/02/2025
10	Goodsprings, Clark County Nevada	Transmission Compressor Stations	3	45,000	75,536,001	2,793,856		426,420	977,564		10983	2	09/05/2025
11	Daggett, San Bernadino County, California	Transmission Compressor Stations	1	4,000	27,869,917			73,813		481,845			
25	Total		26	383,500	719,680,660	34,767,891		5,146,632	9,630,485	481,845		24	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Storage Projects

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

Line No.	Item (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January			
3	February			
4	March			
5	April			
6	May			
7	June			
8	July			
9	August			
10	September			
11	October			
12	November			
13	December			
14	TOTAL (Total of lines 2 thru 13)			
15	Gas Withdrawn from Storage			
16	January			
17	February			
18	March			
19	April			
20	May			
21	June			
22	July			
23	August			
24	September			
25	October			
26	November			
27	December			
28	TOTAL (Total of lines 16 thru 27)			

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Storage Projects

1. On line 4, enter the total storage capacity certificated by FERC.
2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.

Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	<u>Top or Working Gas End of Year</u>	
2	<u>Cushion Gas (Including Native Gas)</u>	
3	<u>Total Gas in Reservoir (Total of line 1 and 2)</u>	
4	<u>Certificated Storage Capacity</u>	
5	<u>Number of Injection - Withdrawal Wells</u>	
6	<u>Number of Observation Wells</u>	
7	<u>Maximum Days' Withdrawal from Storage</u>	
8	<u>Date of Maximum Days' Withdrawal</u>	
9	<u>LNG Terminal Companies (in Dth)</u>	
10	<u>Number of Tanks</u>	
11	<u>Capacity of Tanks</u>	
12	LNG Volume	
13	<u>Received at "Ship Rail"</u>	
14	<u>Transferred to Tanks</u>	
15	<u>Withdrawn from Tanks</u>	
16	<u>"Boil Off" Vaporization Loss</u>	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Transmission Lines

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

Line No.	Designation (Identification) of Line or Group of Lines (a)	State (b)	Operation Type (c)	Indication of Ownerships (d)	Total Miles of Pipe (e)
1	Operated by Respondent: Wyoming	WY			154
2	Operated by Respondent: Utah	UT			777
3	Operated by Respondent: Nevada	NV			276
4	Operated by Respondent: California	CA			247
5	Total operated by Respondent		Fully Owned and Operated by Respondent	True	1,454
6	^(a) Operated by Others - Mojave Pipeline Operating Company	CA	Jointly Owned and Operated by Respondent	True	301
7	Subtotal Jointly Owned, and Operated by Respondent				301
8	Subtotal Fully Owned and Operated by Respondent				1,454
25	TOTAL				1,755

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

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

The Respondent's ownership percentage is 75% of these California facilities with the remaining 25% owned by Mojave Pipeline Company.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Transmission System Peak Deliveries

1. Report below the total transmission system deliveries of gas (in Dth), excluding deliveries to storage, for the period of system peak deliveries indicated below, during the 12 months embracing the heating season overlapping the year's end for which this report is submitted. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. Add rows as necessary to report all data. Number additional rows 6.01, 6.02, etc.

Line No.	Description (a)	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date(s): 2021-06-16			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	50,190	2,658,273	2,708,463
5	Interruptible Transportation		55	55
6	Other (Specify)			
6.1				
7	TOTAL	50,190	2,658,328	2,708,518
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		36,301	36,301
17	Other (Specify)			
17.1				
18	TOTAL		36,301	36,301
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Date(s): 2021-06-16			
22	No-Notice Transportation			
23	Other Firm Transportation	150,336	7,833,220	7,983,556
24	Interruptible Transportation		130	130
25	Other (Specify)			
25.1				
26	TOTAL	150,336	7,833,350	7,983,686
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		105,015	105,015
36	Other (Specify)			
36.1				
37	TOTAL		105,015	105,015

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Auxiliary Peaking Facilities

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

Line No.	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery? (e)
1					
2					
3					
4					
5					
6					
7					
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Gas Account - Natural Gas

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

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
1	Name of System		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	\$688,493,905	174,608,101
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	\$1,934,325	210,863
10	Gas Received as Imbalances (Account 806)	328	\$(30,893)	(7,233)
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		9,263,540	2,406,922
14	Gas Received from Shippers as Lost and Unaccounted for		1,105,823	322,090
15	Other Receipts (Specify) (footnote details)			
15.1	Other Receipts (Specify) (footnote details)		\$340,607	14,376
16	Total Receipts (Total of lines 3 thru 15)		701,107,307	177,555,119
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	\$688,493,905	174,608,101
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	\$1,514,269	317,660
25	Gas Delivered as Imbalances (Account 806)	328	\$(18,971)	(14,213)
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	9,630,485	2,410,707
29	Other Deliveries and Gas Used for Other Operations			

29.1	Other Deliveries and Gas Used for Other Operations			\$137,221	(202,813)
30	Total Deliveries (Total of lines 18 thru 29)			699,794,851	177,119,442
31	GAS LOSSES AND GAS UNACCOUNTED FOR				
32	Gas Losses and Gas Unaccounted For			1,312,456	435,677
33	TOTALS				
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)			701,107,307	177,555,119
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		\$24,484,718	8,944,750
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		\$(104,232)	(75,612)
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			19,992	9,809
15	Other Receipts (Specify) (footnote details)				
16	Total Receipts (Total of lines 3 thru 15)			24,400,478	8,878,947
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		\$24,484,718	8,944,750
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		(104,594)	(69,025)
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			\$(67)	(300)
30	Total Deliveries (Total of lines 18 thru 29)			24,380,057	8,875,425
31	GAS LOSSES AND GAS UNACCOUNTED FOR				
32	Gas Losses and Gas Unaccounted For			20,421	3,522
33	TOTALS				
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)			24,400,478	8,878,947

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission

Line 5 page 520	688,493,905
Line 10 page 520	(30,893)
Line 5 page 520a	24,484,718
Line 10, column J on page 305	712,947,730

The Respondent bills on net scheduled receipt quantities; therefore, it is necessary to include shipper imbalances with gross scheduled quantities to match the billable quantity booked to Account 489.2.

(b) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers

Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.

(c) Concept: QuantityOfNaturalGasReceivedByUtilityGasReceivedAsImbalances

Gas received as imbalances represents transportation service agreement imbalances which are the difference between scheduled deliveries and net scheduled receipts.

(d) Concept: QuantityOfNaturalGasReceivedByUtilityOther

Line pack activity

(e) Concept: QuantityOfNaturalGasDeliveredByUtilityDeliveriesOfGasTransportedForOthers

Adjustments totaling 0 Dth between GD 2 and GD 5 following acct close

(f) 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 1,642,000 Dth and the MPOC imbalance of (127,731) Dth for a total of 1,514,269 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 345,289 Dth and the MPOC imbalance of (27,629) Dth for a total of 317,660 Dth.

(g) Concept: QuantityOfNaturalGasDeliveredByUtilityGasDeliveredAsImbalances

Gas delivered as imbalances represents transportation service agreement imbalances which are the difference between actual deliveries and scheduled deliveries

(h) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (202,843) Line Pack Activity Decreases of 340,064 Dth and Acct Period Balancing Adjustment of 0 Dth for a total of 137,221 Dth

Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (217,189), Line Pack Activity Decreases of 0 Dth and Acct Period Balancing Adjustment of 14,376 Dth for a total of (202,813) Dth

(i) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission

Quantity equals lines 3 and 4 of column J on page 305

(j) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers

Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.

(k) Concept: QuantityOfNaturalGasDeliveredByUtilityDeliveriesOfGasTransportedForOthers

Adjustments totaling 0 Dth between GD 2 and GD 5 following acct close

(l) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (67) Dth, Line Pack Activity Decreases of 0 Dth and Acct Period Balancing Adjustment of 0 Dth for a total of (67) Dth

Other Deliveries and Gas Used Operations represents Actual Line Pack Change of (300) Dth, Line Pack Activity Decreases of 0 Dth and Acct Period Balancing Adjustment of 0 Dth for a total of (300) 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: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Shipper Supplied Gas for the Current Quarter

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.
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).
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).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
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.
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).
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).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1														
		Discounted rate Dth (b)	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	191,122	282,673	549,822	1,023,617	475,894	703,856	1,369,057	2,548,807						footnote	footnote
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas	191,122	282,673	549,822	1,023,617	475,894	703,856	1,369,057	2,548,807							
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															
9	Gathering															
10	Production/Extraction/Processing															
11	Transmission	154,755	217,992	424,844	797,591	385,340	542,800	1,057,862	1,986,002						854	810
12	Distribution															
13	Storage															
14	Total gas used in compressors	154,755	217,992	424,844	797,591	385,340	542,800	1,057,862	1,986,002							
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	9,958	24,439	45,558	79,955	24,795	60,853	113,439	199,087							

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	9,958	24,439	45,558	79,955	24,795	60,853	113,439	199,087						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	26,409	40,242	79,420	146,071	65,759	100,203	197,756	363,718						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	26,409	40,242	79,420	146,071	65,759	100,203	197,756	363,718						
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	26,409	40,242	79,420	146,071	65,759	100,203	197,756	363,718						
51	Total Disposition Of Excess Gas	26,409	40,242	79,420	146,071	65,759	100,203	197,756	363,718						
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack														
65	Total Gas Acquired To Meet Deficiency														

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	175,191,849
67	Backhaul Volume in Dths for the Quarter	8,353,769
68	TOTAL (Lines 66 and 67)	183,545,618

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Shipper Supplied Gas for the Current Quarter

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

Line No.	Item (a)	Month 2														
		Discounted rate Dth (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	153,662	194,393	454,274	802,329	445,620	563,740	1,317,395	2,326,755							
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas	153,662	194,393	454,274	802,329	445,620	563,740	1,317,395	2,326,755							
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															
9	Gathering															
10	Production/Extraction/Processing															
11	Transmission	150,578	181,173	431,255	763,006	436,676	525,402	1,250,640	2,212,718					854	810	
12	Distribution															
13	Storage															
14	Total gas used in compressors	150,578	181,173	431,255	763,006	436,676	525,402	1,250,640	2,212,718							
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	29,490	57,544	109,995	197,029	85,521	166,878	318,986	571,385							

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	29,490	57,544	109,995	197,029	85,521	166,878	318,986	571,385						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	(26,406)	(44,324)	(86,976)	(157,706)	(76,577)	(128,540)	(252,231)	(457,348)						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	(26,406)	(44,324)	(86,976)	(157,706)	(76,577)	(128,540)	(252,231)	(457,348)						
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	26,406	44,324	86,976	157,706	76,577	128,540	252,231	457,348						
65	Total Gas Acquired To Meet Deficiency	26,406	44,324	86,976	157,706	76,577	128,540	252,231	457,348						

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
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Shipper Supplied Gas for the Current Quarter

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.
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).
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).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
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.
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).
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).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3														
		Discounted rate Dth (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	189,881	250,233	472,761	912,875	869,655	1,146,067	2,165,245	4,180,967							
5	Distribution															
6	Storage															
7	Total Shipper Supplied Gas	189,881	250,233	472,761	912,875	869,655	1,146,067	2,165,245	4,180,967							
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)															
9	Gathering															
10	Production/Extraction/Processing															
11	Transmission	180,963	233,273	435,874	850,110	828,811	1,068,390	1,996,303	3,893,504					854	810	
12	Distribution															
13	Storage															
14	Total gas used in compressors	180,963	233,273	435,874	850,110	828,811	1,068,390	1,996,303	3,893,504							
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	27,479	46,833	87,903	162,215	125,854	214,495	402,596	742,945							

27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	27,479	46,833	87,903	162,215	125,854	214,495	402,596	742,945						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	(18,561)	(29,873)	(51,016)	(99,450)	(85,010)	(136,818)	(233,654)	(455,482)						
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	(18,561)	(29,873)	(51,016)	(99,450)	(85,010)	(136,818)	(233,654)	(455,482)						
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	18,561	29,873	51,016	99,450	85,010	136,818	233,654	455,482						
65	Total Gas Acquired To Meet Deficiency	18,561	29,873	51,016	99,450	85,010	136,818	233,654	455,482						

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/20/2026	Year/Period of Report: End of: 2025/ Q4
System Maps			
<p>1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps: (a) Transmission lines. (b) Incremental facilities. (c) Location of gathering areas. (d) Location of zones and rate areas. (e) Location of storage fields. (f) Location of natural gas fields. (g) Location of compressor stations. (h) Normal direction of gas flow (indicated by arrows). (i) Size of pipe. (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc. (k) Principal communities receiving service through the respondent's pipeline.</p> <p>3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>			
1	SystemMap2025.pdf		