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)	Year/Period of Report:
Kern River Gas Transmission Company	End of: 2026/ Q1

INSTRUCTIONS FOR FILING FERC FORMS 2, 2-A and 3-Q

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

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

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

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

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

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

i. Contain a paragraph attesting to the conformity, in all material respects, of the schedules listed below with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

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

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

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

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

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

IV. When to Submit:

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

a. FERC Form 2 and 2 A by April 18th of the following year (18 C F R §§ 260 1 and 260 2)

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

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

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,671.66 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the Form 2A collection of information is estimated to average 295 66 hours per response The public reporting burden for the Form 3 Q collection of information is estimated to average 167 hours per response

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

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

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

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

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

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

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

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

VIII. Footnote and further explain accounts or pages as necessary.

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

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

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

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

DEFINITIONS

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

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

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

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

EXCERPTS FROM THE LAW

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

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

"Section 16. The Commission shall have power to perform al 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. 2/3-Q
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: 2026/ Q1
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) ☑ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 05/28/2026

QUARTERLY 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 05/28/2026

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) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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. None
13. Not Applicable

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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	3,158,692,879	3,152,882,827
3	Construction Work in Progress (107)	200-201	16,297,890	17,382,880
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	3,174,990,769	3,170,265,707
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,738,317,917	1,722,130,561
6	Net Utility Plant (Total of line 4 less 5)		1,436,672,852	1,448,135,146
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)		1,436,672,852	1,448,135,146
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)		12,856,769	12,688,517
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)		12,856,769	12,688,517
31	**CURRENT AND ACCRUED ASSETS**			
32	Cash (131)		567,055	429,183
33	Special Deposits (132-134)		[a]125,237	126,008
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223	58,255,486	39,938,118
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		16,364,919	17,822,357
38	Other Accounts Receivable (143)		1,132,106	2,208,714
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)		[b]19,741,865	19,382,848
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)		37,410,434	35,650,266
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			

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)
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)		66,461	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	3,329,104	1,208,352
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)		793,155	2,354,035
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)		105,006	104,286
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		137,890,828	119,228,536
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	264,618,890	258,397,601
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		574,945	574,948
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	673,684	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	115,407,074	116,268,458
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		381,274,593	375,614,094
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,968,695,042	1,955,666,293

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FOOTNOTE DATA

(a) Concept: SpecialDeposits

Description		As of March 31, 2026	As of December 31, 2025
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage	$	125,237 $	126,008
Total	$	125,237 $	126,008

(b) Concept: AccountsReceivableFromAssociatedCompanies

Description	As of March 31, 2026	As of December 31, 2025
Intercompany post-retirement asset	14,953,208	14,660,095
Accounts Receivable from Associated Companies Other	4,788,657	4,722,753
Total	19,741,865	19,382,848

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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	(104,057,150)	(108,093,092)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117	79,198	78,636
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		1,144,293,295	1,140,256,791
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)		5,303,058	5,688,984
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)		8,610,642	9,144,243
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)		13,913,700	14,833,227
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		5,684,502	10,029,535
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		[a]5,248,100	5,151,270
42	Customer Deposits (235)		3,020,467	3,003,166
43	Taxes Accrued (236)	262-263	31,501,807	21,065,351
44	Interest Accrued (237)			
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			

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)
48	Tax Collections Payable (241)		2,631	(149,858)
49	Miscellaneous Current and Accrued Liabilities (242)	268	4,738,473	7,628,718
50	Obligations Under Capital Leases-Current (243)		1,508,604	1,478,288
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)		51,704,584	48,206,470
56	**DEFERRED CREDITS**			
57	Customer Advances for Construction (252)		37,800,385	31,162,028
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269	5,611,344	4,850,973
61	Other Regulatory Liabilities (254)	278	373,237,979	374,920,745
62	Unamortized Gain on Reacquired Debt (257)	260		
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)		270,954,848	272,234,912
65	Accumulated Deferred Income Taxes - Other (283)		71,178,907	69,201,146
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		758,783,463	752,369,804
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,968,695,042	1,955,666,293

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FOOTNOTE DATA

(a) Concept: AccountsPayableToAssociatedCompanies

Description	As of March 31, 2026	As of December 31, 2025
Intercompany pension liability	3,667,249	3,667,249
Accounts Payable to Associated Companies Other	1,580,851	1,484,021
Total	5,248,100	5,151,270

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Statement of Income

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 27 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning 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 a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those 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 appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Gas Operating Revenues (400)	300-301	64,215,445	62,488,123	64,215,445	62,488,123			64,215,445	62,488,123		
3	Operating Expenses											
4	Operation Expenses (401)	317-325	12,059,728	12,848,446	12,059,728	12,848,446			12,059,728	12,848,446		
5	Maintenance Expenses (402)	317-325	856,410	252,691	856,410	252,691			856,410	252,691		
6	Depreciation Expense (403)	336-338	16,419,291	15,030,904	16,419,291	15,030,904			16,419,291	15,030,904		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338										
8	Amort. & Depl. of Utility Plant (404-405)	336-338	1,326,033	1,639,618	1,326,033	1,639,618			1,326,033	1,639,618		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338										
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)											
11	Amortization of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		(2,810,230)	2,712,402	(2,810,230)	2,712,402			(2,810,230)	2,712,402		
13	(Less) Regulatory Credits (407.4)		3,919,406	8,552,667	3,919,406	8,552,667			3,919,406	8,552,667		
14	Taxes Other Than Income Taxes (408.1)	262-263	3,093,089	3,367,021	3,093,089	3,367,021			3,093,089	3,367,021		
15	Income Taxes-Federal (409.1)	262-263	6,468,577	6,553,474	6,468,577	6,553,474			6,468,577	6,553,474		
16	Income Taxes-Other (409.1)	262-263	1,406,917	1,384,715	1,406,917	1,384,715			1,406,917	1,384,715		
17	Provision of Deferred Income Taxes (410.1)	234-235	8,734,723	7,849,448	8,734,723	7,849,448			8,734,723	7,849,448		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	8,912,357	8,355,297	8,912,357	8,355,297			8,912,357	8,355,297		
19	Investment Tax Credit Adjustment-Net (411.4)											
20	(Less) Gains from Disposition of Utility Plant (411.6)											
21	Losses from Disposition of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		34,722,775	34,730,755	34,722,775	34,730,755			34,722,775	34,730,755		
27	Net Utility Operating Income (Total of lines 2 less 25)		29,492,670	27,757,368	29,492,670	27,757,368			29,492,670	27,757,368		
28	OTHER INCOME AND DEDUCTIONS											
29	Other Income											
30	Nonutilty Operating Income											

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		(119)		(119)							
34	(Less) Expenses of Nonutility Operations (417.1)											
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119										
37	Interest and Dividend Income (419)		370,203	305,288	370,203	305,288						
38	Allowance for Other Funds Used During Construction (419.1)		133,482	(672,569)	133,482	(672,569)						
39	Miscellaneous Nonoperating Income (421)		234,544	(50,285)	234,544	(50,285)						
40	Gain on Disposition of Property (421 1)											
41	TOTAL Other Income (Total of lines 31 thru 40)		738,110	(417,566)	738,110	(417,566)						
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)	340	9,189		9,189							
46	Life Insurance (426.2)											
47	Penalties (426.3)											
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		41,925	527	41,925	527						
49	Other Deductions (426.5)		11,821	8,279	11,821	8,279						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	62,935	8,806	62,935	8,806						
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262-263										
53	Income Taxes Federal (409 2)	262-263	135,422	84,936	135,422	84,936						
54	Income Taxes-Other (409.2)	262-263	30,588	19,286	30,588	19,286						
55	Provision for Deferred Income Taxes (410.2)	234-235	75,061	48,359	75,061	48,359						
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	109,168	285,867	109,168	285,867						
57	Investment Tax Credit Adjustments-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		131,903	(133,286)	131,903	(133,286)						
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		543,272	(293,086)	543,272	(293,086)						
61	INTEREST CHARGES											
62	Interest on Long-Term Debt (427)											
63	Amortization of Debt Disc. and Expense (428)	258-259										
64	Amortization of Loss on Reacquired Debt (428.1)											
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259										
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)											
67	Interest on Debt to Associated Companies (430)	340										
68	Other Interest Expense (431)	340										
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)											
70	Net Interest Charges (Total of lines 62 thru 69)											
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		30,035,942	27,464,282	30,035,942	27,464,282						
72	EXTRAORDINARY ITEMS											
73	Extraordinary Income (434)											

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
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)		30,035,942	27,464,282	30,035,942	27,464,282						
	Page 114											

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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						1,470,578	1,470,578		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value						205,867	205,867		
4	Total (lines 2 and 3)						205,867	205,867	27,464,282	27,670,149
5	Balance of Account 219 at End of Preceding Quarter/Year						(a) 1,676,445	1,676,445		
6	Balance of Account 219 at Beginning of Current Year						78,636	78,636		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value						562	562		
9	Total (lines 7 and 8)						562	562	30,035,942	30,036,504
10	Balance of Account 219 at End of Current Quarter/Year						(b) 79,198	79,198		

FOOTNOTE DATA

(a) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance
The $1,676,445 pertains to natural gas commodity swaps.
(b) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance
The $79,198 pertains to natural gas commodity swaps.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Statement of Retained Earnings

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		(108,093,092)	(90,885,776)
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)		30,035,942	27,464,282
7	Appropriations of Retained Earnings (Account 436)			
7.1	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
8	Appropriations of Retained Earnings Amount			
9	Dividends Declared-Preferred Stock (Account 437)			
9.1	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
10	Dividends Declared-Preferred Stock Amount			
11	Dividends Declared Common Stock (Account 438)			
11.1	TOTAL Dividends Declared-Common Stook (Account 438) (footnote details)	131	[a](26,000,000)	(42,000,000)
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)		(104,057,150)	(105,421,494)
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines of 16 and 18)			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)		(104,057,150)	(105,421,494)
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
25.1	Other Changes (Explain)			
26	Balance-End of Year			

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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

FOOTNOTE DATA

(a) Concept: DividendsDeclaredCommonStock

Dividends on Common Stock		
January 27, 2026	$	16,000,000
February 26, 2026		10,000,000
	$	26,000,000

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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)	30,035,942	27,464,282
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	17,745,324	16,670,522
5	Amortization of (Specify) (footnote details)		
5.1	Amortization of (Specify) (footnote details)	[a](6,729,636)	(5,840,265)
6	Deferred Income Taxes (Net)	(211,741)	(743,357)
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	2,477,947	1,396,095
9	Net (Increase) Decrease in Inventory	(1,822,260)	(481,000)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	6,730,716	8,466,316
12	Net (Increase) Decrease in Other Regulatory Assets	303,132	146,482
13	Net Increase (Decrease) in Other Regulatory Liabilities	293,113	512,671
14	(Less) Allowance for Other Funds Used During Construction	133,482	(672,569)
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other Adjustments to Cash Flows from Operating Activities		
16.1	Other Adjustments to Cash Flows from Operating Activities	[b](1,270,318)	586,070
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	47,418,737	48,850,385
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(7,507,875)	(6,400,679)
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	(133,482)	672,569
27	Other Construction and Acquisition of Plant, Investment Activities		
27.1	Other Construction and Acquisition of Plant, Investment Activities	7,533,646	
28	Cash Outflows for Plant (Total of lines 22 thru 27)	159,253	(7,073,248)
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
33	Investments in and Advances to Associated and Subsidiary Companies		
34	Contributions and Advances from Associated and Subsidiary Companies		
36	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
38	Purchase of Investment Securities (a)	(44,789)	(77,253)
39	Proceeds from Sales of Investment Securities (a)		
40	Loan Made or Purchased		
41	Collections on Loans		
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses	[c](3,062,202)	2,369,846
47	Other Adjustments to Cash Flows from Investment Activities		

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
47.1	Other Adjustments to Cash Flows from Investment Activities:		
49	Net Cash Provided by (Used in) Investing Activities (Total of lines 28 thru 47)	(2,947,738)	(4,780,655)
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Proceeds from Issuance of Long-Term Debt (b)		
54	Proceeds from Issuance of Preferred Stock		
55	Proceeds from Issuance of Common Stock		
56	Net Increase in Debt (Long Term Advances)		
56.1	Net Increase in Debt (Long Term Advances)		
57	Net Increase in Short-term Debt (c)		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		
61	Payments for Retirement		
62	Payments for Retirement of Long-Term Debt (b)		
63	Payments for Retirement of Preferred Stock		
64	Payments for Retirement of Common Stock		
65	Other Retirements		
65.1	Contributions from Partners		
66	Net Decrease in Short-Term Debt (c)		
67	Other Adjustments to Financing Cash Flows		
67.1	Distributions to Partners	(26,000,000)	(42,000,000)
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities (Total of lines 59 thru 69)	(26,000,000)	(42,000,000)
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 70)	18,470,999	2,069,730
76	Cash and Cash Equivalents at Beginning of Period	43,497,742	32,081,530
78	Cash and Cash Equivalents at End of Period	61,968,741	34,151,260
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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

FOOTNOTE DATA

(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivities

Description		Current	Prior
Amortization of regulatory assets and liabilities	$	(6,729,636) $	(5,840,265)
Total	$	(6,729,636) $	(5,840,265)

(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

Description		Current	Prior
Prepayments and other assets		(1,270,318)	586,070
Total	$	(1,270,318) $	586,070

(c) Concept: NetIncreaseDecreaseInPayablesAndAccruedExpensesInvestingActivities

Description		Current	Prior
Net increase(decrease) in payables and accrued expenses	$	(3,062,202) $	2,369,846
Total	$	(3,062,202) $	2,369,846

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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) General

Kern River Gas Transmission Company (the "Respondent") is an indirect wholly-owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns subsidiaries principally engaged in the energy business. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. 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 unaudited 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.

The unaudited 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 unaudited 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"). Financial accounting and reporting differences between FERC and GAAP can include items such as but not limited to: Differences in accounting treatment of asset impairments, accounting for regulatory assets for levelized depreciation, classification of costs incurred and revenues collected for future plant retirement costs and financial statement presentation, such as netting of deferred tax assets and liabilities.

Certain disclosures normally included in annual financial statements have been condensed or omitted, although the Respondent believes the disclosures are adequate to prevent the information presented from being misleading. Management believes the unaudited Financial Statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the unaudited Financial Statements as of March 31, 2026 and for the three-month periods ended March 31, 2026 and 2025. The results of operations for the three-month periods ended March 31, 2026 are not necessarily indicative of the results to be expected for the full year.

The preparation of the unaudited 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 unaudited Financial Statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Financial Statements. Note 2 of Notes to Financial Statements included in the Respondent's Annual Report for the year ended December 31, 2025 describes the most significant accounting policies used in the preparation of the Financial Statements. There have been no significant changes in the Respondent's assumptions regarding significant accounting estimates and policies during the three-month period ended March 31, 2026.

(2) Cash and Cash Equivalents and Restricted Cash and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted cash and cash equivalents as of March 31, 2026 and December 31, 2025, 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 March 31, 2026 and December 31, 2025, 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			
	March 31, 2026		December 31, 2025	
Cash and cash equivalents	$	58,823	$	40,367
Restricted cash and cash equivalents in other assets		3,146		3,131
Total cash and cash equivalents and restricted cash and cash equivalents	$	61,969	$	43,498

(3) Employee Benefit Plans

The Respondent is a participant in benefit plans sponsored by MidAmerican Energy Company ("MEC"), an indirect wholly-owned subsidiary of BHE. The MidAmerican Energy Company Retirement Plan provides pension benefits for eligible employees ("pension plan") and the MidAmerican Energy Company Welfare Benefit Plan provides certain postretirement health care and life insurance benefits for eligible retirees ("other postretirement plan") on behalf of the Respondent. The Respondent's contributions to the pension plan and other postretirement plan totaled $0.1 million each for the three-month periods ended March 31, 2026 and 2025. As of March 31, 2026 and December 31, 2025, the Respondent recorded in payables to associated companies its portion of the underfunded status of the pension plan of $3.7 million and $3.7 million, respectively and in receivables from associated companies its portion of the overfunded status of the other postretirement plan of $15.0 million and $14.7 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.

(4) Fair Value Measurements

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

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Respondent 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 the Respondent's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. The Respondent develops these inputs based on the best information available, including its own data.

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

	Input Levels for Fair Value Measurements									
	Level 1		Level 2		Level 3		Other[1]		Total	
As of March 31, 2026:										
Assets:										
Commodity derivatives	$	—	$	105	$	—	$	—	$	105
Money market mutual funds		61,402		—		—		—		61,402
Investment funds		9,836		—		—		—		9,836
	$	71,238	$	105	$	—	$	—	$	71,343
As of December 31, 2025:										
Assets:										
Commodity derivatives	$	—	$	104	$	—	$	—	$	104
Money market mutual funds		43,069		—		—		—		43,069
Inve tment fund		9,684								9,684
	$	52,753	$	104	$	—	$	—	$	52,857

(1) Represents netting under master netting arrangements.

Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which the Respondent transacts. When quoted prices for identical contracts are not available, the Respondent uses forward price curves. Forward price curves represent the Respondent's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. The Respondent bases its forward price curves upon market price quotations, when available, or internally developed and commercial models, with internal and external fundamental data inputs. Market price quotations are obtained from independent energy brokers, exchanges, direct communication with market participants and actual transactions executed by the Respondent. Market price quotations for certain major natural gas trading hubs are generally readily obtainable for the applicable term of the Respondent's outstanding derivative contracts; therefore, the Respondent's forward price curves for those locations and periods reflect observable market quotes. The estimated fair value of these derivative contracts is a function of underlying forward commodity prices, related volatility, counterparty creditworthiness and duration of contracts.

The Respondent's investments in money market mutual funds and investment funds are stated at fair value. A readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value.

(5) Commitments and Contingencies

Legal Matters

The Respondent is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. The Respondent does not believe that such normal and routine litigation will have a material impact on its financial results. The Respondent is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts.

(6) Subsequent Events

Subsequent events have been evaluated through May 28, 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.
In April 2026 and May 2026, the respondent distributed dividends on common stock totaling $17 million.

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)	3,069,184,186		3,069,184,186		
4	Property Under Capital Leases	5,054,166		5,054,166		
5	Plant Purchased or Sold					
6	Completed Construction not Classified	84,454,527		84,454,527		
7	Experimental Plant Unclassified					
8	TOTAL Utility Plant (Total of lines 3 thru 7)	3,158,692,879		3,158,692,879		
9	Leased to Others					
10	Held for Future Use					
11	Construction Work in Progress	16,297,890		16,297,890		
12	Acquisition Adjustments					
13	TOTAL Utility Plant (Total of lines 8 thru 12)	3,174,990,769		3,174,990,769		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,738,317,917		1,738,317,917		
15	Net Utility Plant (Total of lines 13 and 14)	1,436,672,852		1,436,672,852		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
17	In Service:					
18	Depreciation	1,674,675,606		1,674,675,606		
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	63,642,311		63,642,311		
22	TOTAL In Service (Total of lines 18 thru 21)	1,738,317,917		1,738,317,917		
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)	1,738,317,917		1,738,317,917		

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Gas Plant in Service and Accumulated Provision for Depreciation by Function

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation And Amortization Balance at End of Quarter (c)
1	Intangible Plant	42,466,861	63,642,311
2	Productions-Manufactured Gas		
3	Production and Gathering-Natural Gas		
4	Products Extraction-Natural Gas		
5	Underground Gas Storage		
6	Other Storage Plant		
7	Base Load LNG Terminaling and Processing Plant		
8	Transmission	3,085,054,391	1,663,557,268
9	Distribution		
10	General	26,117,451	11,117,716
11	TOTAL (total of lines 1 thru 10)	3,153,638,703	1,738,317,296

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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	24,311,620	3,269,770	407.3/.4	2,378,015		25,203,375
2	Income taxes related to equity AFUDC	Based on levelized depreciation rates in effect.	RP04-274	15,458,917	28,478	407.3/.4	121,925		15,365,470
3	Deferred FERC annual charge	Over 12 months ending September	18 CFR SEC 154.402	867,090		928	289,030		578,060
4	Depreciation on incremental capital additions	Not applicable	RP04-274	214,612,630	5,726,113				220,338,743
5	Daggett electrical surcharge	Not applicable	CP01-31	(519,905)			14,102		(534,007)
6	Employee Benefits	Not applicable	A107-1-000, RP99-274	3,667,249					3,667,249
40	TOTAL			258,397,601	9,024,361		2,803,072		264,618,890

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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	14,660,095	128			293,113	14,953,208
2	Levelized depreciation	214,396,440	407.3 / 407.4	7,320,115		7,114,899	214,191,224
3	Excess deferred income taxes	145,864,210	Various	1,770,663			144,093,547
45	Total	374,920,745		9,090,778		7,408,012	373,237,979

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Line No.	Description	Regulatory Citation	Amortization Period
1	Employee benefits	A107-1-000, RP99-274	Not applicable
3	Levelized depreciation:		
	Rolled-In Expansion certificates	CP89-2048, CP01-31, CP01-106	(1)
	2003/2010 Expansion certificates	CP01-422, CP08-429	(1)
	Big Horn Expansion certificate	CP03-159	(1)
	High Desert Expansion certificate	CP01-405	(1)
5	Daggett electrical surcharge	CP01-31	Not applicable
7	Excess deferred Income Taxes	Order 849	31 Years

(1) Based on levelized depreciation rates in effect

(b) Concept: OtherRegulatoryLiabilityAccountOffsettingCredits

Accounts credited include accounts 254, 410, and 411.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Monthly Quantity & Revenue Data by Rate Schedule

1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
2. Total Quantities and Revenues in whole numbers.
3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
4. Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
5. Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1	Total Sales (480-488)															
2	Transportation of Gas for Others (489.2 and 489..3)															
3	KRF - 1 Firm Mainline	54,963,128		82,445	22,058,565	22,141,010	46,701,153		70,052	19,642,314	19,712,366	42,228,807		63,343	20,662,651	20,725,994
4	KRI - 1 Interruptible Mainline	27,537		41	10,764	10,805	46			18	18	5,175		8	2,023	2,031
5	KRF - L1 Firm High Desert ((b,d,e)add day 2-5 adj if needed)	1,552,407		2,329	122,388	124,717	24,369		37	110,544	110,581	1,636,125		2,454	122,388	124,842
6	KRI - L1 Interruptible High Desert															
7	KRPK - 1 Firm Peaking Service	891,312		1,337	520,883	522,220	776,304		1,164	470,348	471,512					
63	Total Transportation (Other than Gathering)	57,434,384		86,152	22,712,600	22,798,752	47,501,872		71,253	20,223,224	20,294,477	43,870,107		65,805	20,787,062	20,852,867
64	Storage (489.4)															
65																
66																
67																
68																
69																
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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)															

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
97	Rents (493-494)															
98	(495) Other Gas Revenues				90,484	90,484				98,329	98,329				80,535	80,535
99	(496) (Less) Provision for Rate Refunds															
100	Total Additional Revenues				90,484	90,484				98,329	98,329				80,535	80,535
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	57,434,384		86,152	22,803,084	22,889,236	47,501,872		71,253	20,321,553	20,392,806	43,870,107		65,805	20,867,597	20,933,402

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Natural Gas Company- Gas Revenues and Dekatherms

1. Report below in column (b) natural gas operating revenues for each prescribed account year to date.
2. In column (c) report the quantity of Dekatherms sold of natural gas year to date.

Line No.	Title of Account (a)	Total Operating Revenues Year to Date Current Qtr (b)	Dekatherms of Natural Gas Year to Date Current Qtr (c)
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	Total Sales (Lines 1 to 5)		
7	(485) Intracompany Transfers		
8	(487) Forfeited Discounts		
9	(488) Miscellaneous Service Revenues		
10	(489.1) Revenues from Transportation of Gas of Others Through Gathering Facilities		
11	(489.2) Revenues from Transportation of Gas of Others Through Transmission Facilities	63,946,096	148,806,363
12	(489.3) Revenues from Transportation of Gas of Others Through Distribution Facilities		
13	(489.4) Revenues from Storing Gas of Others		
14	(490) Sales of Prod. Ext. from Natural Gas		
15	(491) Revenues from Natural Gas Proc. by Others		
16	(492) Incidental Gasoline and Oil Sales		
17	(493) Rent from Gas Property		
18	(494) Interdepartmental Rents		
19	(495) Other Gas Revenues	269,349	
20	Subtotal:	64,215,445	
21	(496) (Less) Provision for Rate Refunds		
22	TOTAL	64,215,445	

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Gas Production and Other Gas Supply Expenses

Report the amount of gas production and other gas supply expenses year to date.

Line No.	Account (a)	Year to Date (b)
1	**Production Expenses**	
2	**Manufactured Gas Production**	
3	Total Manufactured Gas Production (700-742)	
4	**Natural Gas Production and Gathering**	
5	(750-760) Operation	
6	(761-769) Maintenance	
7	Total Natural Gas Production and Gathering (lines 5 and 6)	
8	**Production Extraction**	
9	(770-783) Operation	
10	(784-791) Maintenance	
11	Total Production Extraction (lines 9 and 10)	
12	(795-798) Exploration and Development Expenses	
13	**Other Gas Supply Expenses**	
14	**Operation**	
15	(800) Natural Gas Well Head Purchases	
16	(800.1) Natural Gas Well Head Purchases, Intra company Transfers	
17	(801) Natural Gas Field Line Purchases	
18	(802) Natural Gasoline Plant Outlet Purchases	
19	(803) Natural Gas Transmission Line Purchases	
20	(804) Natural Gas City Gate Purchases	
21	(804.1) Liquefied Natural Gas Purchases	
22	(805) Other Gas Purchases	784,908
23	(805.1) (Less) Purchase Gas Cost Adjustments	
24	Total Purchased Gas (lines 15 through 23)	784,908
25	(806) Exchange Gas	(784,908)
26	**Purchased Gas Expenses**	
27	(807.1) Well Expense - Purchased Gas	
28	(807.2) Operation of Purchased Gas Measuring Stations	
29	(807.3) Maintenance of Purchased Gas Measuring Stations	
30	(807.4) Purchased Gas Calculations Expenses	
31	(807.5) Other Purchased Gas Expenses	
32	Total Purchased Gas Expenses (lines 27 thru 31)	
33	(808.1) Gas Withdrawn from Storage-Debit	
34	(808.2) (Less) Gas Delivered to Storage - Credit	
35	(809.1) Withdrawals of Liquefied Natural Gas for Processing - Debit	
36	(809.2) (Less) Deliveries of Natural Gas Processing - Credit	
37	**Gas Used in Utility Operation - Credit**	
38	(810) Gas Used for Compressor Station Fuel - Credit	5,150,637
39	(811) Gas Used for Products Extraction - Credit	
40	(812) Gas Used for Other Utility Operations - Credit	
41	Total Gas Used in Utility Operations - Credit (Lines 38 thru 40)	5,150,637
42	(813) Other Gas Supply Expense	
43	Total Other Gas Supply Expenses (Lines 24, 25, 32, 33, thru 36, 42, less 41)	(5,150,637)
44	Total Production Expenses (Lines 3,7,11,12, and 43)	(5,150,637)

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Natural Gas Storage, Terminaling, Processing Services

Report the amount of natural gas storage, terminaling, processing, transmission and distribution expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
1	**NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES**	
2	**UNDERGROUND STORAGE EXPENSES**	
3	(814-826) Operations	
4	(830-837) Maintenance	
5	Total Underground Storage Expenses (Lines 3 and 4)	
6	**OTHER STORAGE EXPENSES**	
7	(840-842.3) Operations	
8	(843.1-843.9) Maintenance	
9	Total Other Storage Expenses (lines 7 and 8)	
10	**LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING**	
11	(844.1-846.2) Operations	
12	(847.1-847.8) Maintenance	
13	Total Liquefied Natural Gas Terminaling and Processing (Lines 11 and 12)	
14	**TRANSMISSION EXPENSES**	
15	**Transmission Operation Expenses**	
16	(850) Operation Supervision and Engineering	1,996,907
17	(851) System Control and Load Dispatching	474,035
18	(852) Communication System Expenses	122,513
19	(853) Compressor Station Labor and Expenses	669,691
20	(854) Gas for Compressor Station Fuel	5,150,637
21	(855) Other Fuel and Power for Compressor Stations	93,462
22	(856) Mains Expenses	1,510,952
23	(857) Measuring and Regulating Station Expenses	102,321
24	(858) Transmission and Compression of Gas by Others	
25	(859) Other Expenses	
26	(860) Rents	
27	Total Transmission Operation Expenses (Lines 16 through 26)	10,120,518
28	**Transmission Maintenance Expenses**	
29	(861) Maintenance Supervision and Engineering	225
30	(862) Maintenance of Structures and Improvements	
31	(863) Maintenance of Mains	379,438
32	(864) Maintenance of Compressor Station Equipment	313,693
33	(865) Maintenance of Measuring and Regulating Equipment	118,294
34	(866) Maintenance of Communication Equipment	44,760
35	(867) Maintenance of Other Equipment	
36	Total Transmission Maintenance Expenses (Lines 29 through 35)	856,410
37	Total Transmission Expenses (lines 27 and 36)	10,976,928
38	**DISTRIBUTION EXPENSES**	
39	(870-881) Operation Expenses	
40	(885-894) Maintenance	
41	Total Distribution Expenses (Lines 39 and 40)	
42	Total (lines 5,9,13,37 and 41)	10,976,928

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Gas Customer Accounts, Service, Sales, Administrative and General Expenses

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
1	(901-905) Customer Accounts Expenses	
2	(907-910) Customer Service and Information Expenses	
3	(911-916) Sales Expenses	
4	**8. ADMINISTRATIVE AND GENERAL EXPENSES**	
5	**Operations**	
6	920 Administrative and General Salaries	2,624,270
7	921 Office Supplies and Expenses	1,004,930
8	(Less) 922 Administrative Expenses Transferred-Credit	
9	923 Outside Services Employed	719,029
10	924 Property Insurance	103,594
11	925 Injuries and Damages	1,155,503
12	926 Employee Pensions and Benefits	830,907
13	927 Franchise Requirements	
14	928 Regulatory Commission Expenses	289,030
15	(Less) 929 Duplicate Charges-Credit	
16	930.1 General Advertising Expenses	8,543
17	930.2 Miscellaneous General Expenses	
18	931 Rents	354,041
19	TOTAL Operation (Total of lines 6 through 18)	7,089,847
20	**Maintenance**	
21	932 Maintenance of General Plant	
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	7,089,847

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)

1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Other Gas Plant (Accounts 404.1, 404.2 and 404.3) (d)	Amortization of Other Gas Plant (Account 405) (e)	Total (b to e) (f)
1	Intangible Plant			1,020,196		1,020,196
2	Production Plant, Manufacturing Plant					
3	Production and Gathering Plant - Natural Gas					
4	Products Extraction - Natural Gas					
5	Underground Gas Storage Plant					
6	Other Storage Plant					
7	Base Load LNG Terminaling and Processing Plant					
8	Processing Plant					
9	Transmission Plant	15,843,033		304,837		16,147,870
10	Distribution Plant					
11	General Plant	576,258		1,000		577,258
12	Common Plant					
13	Total	16,419,291		1,326,033		17,745,324

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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	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	145,612,765	145,612,765
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	(628,579)	(628,579)
10	Gas Received as Imbalances (Account 806)	328	(19,303)	(19,303)
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		1,666,832	1,666,832
14	Gas Received from Shippers as Lost and Unaccounted for		390,367	390,367
15	Other Receipts (Specify) (footnote details)			
15.1	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		147,022,082	147,022,082
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	145,612,765	145,612,765
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	(452,068)	(452,068)
25	Gas Delivered as Imbalances (Account 806)	328	(11,076)	(11,076)
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	1,451,159	1,451,159
29	Other Deliveries and Gas Used for Other Operations			
29.1	Other Deliveries and Gas Used for Other Operations		50,639	50,639
30	Total Deliveries (Total of lines 18 thru 29)		146,651,419	146,651,419
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		370,663	370,663
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		147,022,082	147,022,082
1	Name of System		Kern River High Desert Lateral	Kern River High Desert Lateral
2	GAS RECEIVED			

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)
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	3,212,901	3,212,901
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	[e]406,851	[f]406,851
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		2,394	2,394
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		3,622,146	3,622,146
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	3,212,901	3,212,901
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	[h]405,911	[g]405,911
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		[i]2,094	[j]2,094
30	Total Deliveries (Total of lines 18 thru 29)		3,620,906	3,620,906
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		1,240	1,240
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		3,622,146	3,622,146

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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

FOOTNOTE DATA

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission

Line 5 page 520	145,612,765
Line 10 page 520	(19,303)
Line 5 page 520a	3,212,901
Line 11, column C on page 309	148,806,363

(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: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

(e) Concept: QuantityOfNaturalGasDeliveredByUtilityGasDeliveredAsImbalances

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

(f) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Line pack activity.

(g) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers

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

(h) Concept: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

(i) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Line pack activity

(j) Concept: QuantityOfNaturalGasReceivedByUtilityGasOfOthersReceivedForTransmission

Line 5 page 520	145,612,765
Line 10 page 520	(19,303)
Line 5 page 520a	3,212,901
Line 11, column C on page 309	148,806,363

(k) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers

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

(l) Concept: QuantityOfNaturalGasReceivedByUtilityGasReceivedAsImbalances

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

(m) Concept: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

(n) Concept: QuantityOfNaturalGasDeliveredByUtilityGasDeliveredAsImbalances

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

(o) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Line pack activity.

(p) Concept: QuantityOfNaturalGasReceivedByUtilityExchangedGasReceivedFromOthers

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

(q) Concept: QuantityOfNaturalGasDeliveredByUtilityExchangeGasDeliveredToOthers

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

(r) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Line pack activity

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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													
						Amount Collected (Dollars)				Volume (in Dth) Not Collected					
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	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)	Account(s) Debited (n)	Account(s) Credited (o)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	200,411	200,014	468,257	868,682	709,455	708,050	1,657,630	3,075,135					[c] foonote	[d] footnote
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	200,411	200,014	468,257	868,682	709,455	708,050	1,657,630	3,075,135						
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	155,402	149,734	350,000	[a]655,136	550,123	530,058	1,239,000	2,319,181					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	155,402	149,734	350,000	655,136	550,123	530,058	1,239,000	2,319,181						
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	21,476	29,086	65,246	[b]115,808	76,025	102,964	230,971	409,960						
27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	21,476	29,086	65,246	115,808	76,025	102,964	230,971	409,960						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	23,533	21,194	53,011	97,738	83,307	75,028	187,659	345,994						

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars) Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Volume (in Dth) Not Collected Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)	Account(s) Debited (n)	Account(s) Credited (o)
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	23,533	21,194	53,011	97,738	83,307	75,028	187,659	345,994						
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	23,533	21,194	53,011	97,738	83,307	75,028	187,659	345,994						
51	Total Disposition Of Excess Gas	23,533	21,194	53,011	97,738	83,307	75,028	187,659	345,994						
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack														
65	Total Gas Acquired To Meet Deficiency														

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SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	140,152,921
67	Backhaul Volume in Dths for the Quarter	8,653,442
68	TOTAL (Lines 66 and 67)	148,806,363

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

FOOTNOTE DATA

(a) Concept: GasUsedForCompressorStationFuelTransmission

Monthly quantities of gas used for compressor station fuel are determined for each type of transportation service agreement by multiplying the total gas used each day by the ratio of the shipper supplied gas by type of agreement divided by the total shipper supplied gas each day.

(b) Concept: GasLostAndUnaccountedForTransmission

Monthly quantities of lost and unaccounted for gas are determined for each type of transportation service agreement by multiplying the total lost and unaccounted for gas each day by the ratio of the total scheduled receipts by type of agreement divided by the total scheduled receipts each day.

Line 32, column D, page 520	370,663
Line 32, column D, page 520a	1,240
First quarter Gas Losses and Gas Unaccounted For, page 520	371,903
January: 521M1, line 30, column E	115,808
February: 521M2. line 30, column E	144,054
March: 521M3, line 30, column E	112,041
First quarter Gas Lost and Unaccounted For, page 521	371,903

(c) Concept: AccountsDebitedOrCreditedShipperSuppliedGasTransmission

The Respondent accounts for gas used in compressors by debiting Account 854 and crediting Account 810. The amount is calculated by multiplying the Dth quantity by the Kern River Wyoming index rate published in Platts Gas Daily Price Guide at the first of every month. The Respondent does not account for shipper supplied gas, gas lost and unaccounted for, disposition of excess gas and gas acquired to meet deficiency on its general ledger. The Respondent tracks its fuel and lost and unaccounted for gas outside of its general ledger and adjusts its fuel and loss rates monthly. The Respondent files an annual report with FERC as required by its Gas Tariff that supports the fuel and lost and unaccounted for gas factors used in the previous calendar year.

(d) Concept: AccountsDebitedOrCreditedShipperSuppliedGasTransmission

The Respondent accounts for gas used in compressors by debiting Account 854 and crediting Account 810. The amount is calculated by multiplying the Dth quantity by the Kern River Wyoming index rate published in Platts Gas Daily Price Guide at the first of every month. The Respondent does not account for shipper supplied gas, gas lost and unaccounted for, disposition of excess gas and gas acquired to meet deficiency on its general ledger. The Respondent tracks its fuel and lost and unaccounted for gas outside of its general ledger and adjusts its fuel and loss rates monthly. The Respondent files an annual report with FERC as required by its Gas Tariff that supports the fuel and lost and unaccounted for gas factors used in the previous calendar year.

Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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 2													
						Amount Collected (Dollars)				Volume (in Dth) Not Collected					
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	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)	Account(s) Debited (n)	Account(s) Credited (o)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	170,390	197,022	392,829	760,241	848,542	981,170	1,956,288	3,786,000						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	170,390	197,022	392,829	760,241	848,542	981,170	1,956,288	3,786,000						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	110,197	121,075	236,421	467,693	548,781	602,954	1,177,377	2,329,112					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	110,197	121,075	236,421	467,693	548,781	602,954	1,177,377	2,329,112						
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)														
16	Gathering														
17	Production/Extraction/Processing														
18	Transmission														
19	Distribution														
20	Storage														
21	Other Deliveries (specify) (footnote details)														
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations														
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)														
24	Gathering														
25	Production/Extraction/Processing														
26	Transmission	25,223	37,558	81,273	144,054	125,611	187,039	404,740	717,390						
27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	25,223	37,558	81,273	144,054	125,611	187,039	404,740	717,390						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	34,970	38,389	75,135	148,494	174,150	191,177	374,171	739,498						

Line No.	Item (a)	Month 2 Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars) Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)	Volume (in Dth) Not Collected Waived Dth (j)	Discounted Dth (k)	Negotiated Dth (l)	Total Dth (m)	Account(s) Debited (n)	Account(s) Credited (o)
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	34,970	38,389	75,135	148,494	174,150	191,177	374,171	739,498						
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	34,970	38,389	75,135	148,494	174,150	191,177	374,171	739,498						
51	Total Disposition Of Excess Gas	34,970	38,389	75,135	148,494	174,150	191,177	374,171	739,498						
52	GAS ACQUIRED TO MEET DEFICIENCY:														
53	System gas														
54	Purchased gas														
55.1	Other - Line Pack														
65	Total Gas Acquired To Meet Deficiency														

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Name of Respondent: Kern River Gas Transmission Company	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 05/28/2026	Year/Period of Report: End of: 2026/ Q1

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													
						Amount Collected (Dollars)				Volume (in Dth) Not Collected					
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	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)	Account(s) Debited (n)	Account(s) Credited (o)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)														
2	Gathering														
3	Production/Extraction/Processing														
4	Transmission	101,024	108,925	220,721	430,670	154,567	166,655	337,703	658,925						
5	Distribution														
6	Storage														
7	Total Shipper Supplied Gas	101,024	108,925	220,721	430,670	154,567	166,655	337,703	658,925						
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)														
9	Gathering														
10	Production/Extraction/Processing														
11	Transmission	89,837	82,235	156,258	328,330	137,451	125,820	239,075	502,346					854	810
12	Distribution														
13	Storage														
14	Total gas used in compressors	89,837	82,235	156,258	328,330	137,451	125,820	239,075	502,346						
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	15,547	31,559	64,935	112,041	23,787	48,285	99,351	171,423						
27	Distribution														
28	Storage														
29	Other Losses (specify) (footnote details)														
30	Total Gas Lost And Unaccounted For	15,547	31,559	64,935	112,041	23,787	48,285	99,351	171,423						
30.1	NET EXCESS OR (DEFICIENCY)														
31	Other Losses														
32	Gathering														
33	Production/Extraction/Processing														
34	Transmission	(4,360)	(4,869)	(472)	(9,701)	(6,671)	(7,450)	(723)	(14,844)						

Line No.	Item (a)	Month 3													
						Amount Collected (Dollars)				Volume (in Dth) Not Collected					
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	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)	Account(s) Debited (n)	Account(s) Credited (o)
35	Distribution														
36	Storage														
37	Total Net Excess Or (Deficiency)	(4,360)	(4,869)	(472)	(9,701)	(6,671)	(7,450)	(723)	(14,844)						
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	4,360	4,869	472	9,701	6,671	7,450	723	14,844						
65	Total Gas Acquired To Meet Deficiency	4,360	4,869	472	9,701	6,671	7,450	723	14,844						

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