Northern Natural Gas Company
P.O. Box 3330
Omaha NE 68103-0330
402 398-7200

July 21, 2026

Via eFiling

Ms. Debbie-Anne Reese, Acting Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Letter Order Pursuant to § 375.307
Northern Natural Gas Company
Docket No. CP26-130-000

Dear Ms. Reese:

Northern Natural Gas Company (Northern) submits for filing with the Federal Energy Regulatory Commission (FERC) in the above-referenced docket Northern's responses to the data request issued by FERC staff July 17, 2026. FERC's requests and Northern's responses are attached.

Any questions regarding the filing should be directed to the undersigned at (402) 398-7138.

Respectfully submitted,

/signed/ Donna Martens

Donna Martens
Senior Regulatory Analyst

cc: Parties of record

VERIFICATION

STATE OF NEBRASKA)

COUNTY OF DOUGLAS)

Kirk Lavengood, being duly sworn, on oath, states that he is Vice President, Chief Legal Officer, for Northern Natural Gas Company and is duly authorized to make this affidavit; that he has read the foregoing Data Response of such Company and is familiar with the contents thereof; that all the facts therein are true and correct to the best of his knowledge, information and belief.

Signed:

Kirk Lavengood
Vice President, Chief Legal Officer

SUBSCRIBED AND SWORN TO, before me, this 21st day of July 2026.

GENERAL NOTARY - State of Nebraska
CYNTHIA L. KRAJICEK
My Comm. Exp. August 23, 2026

Cynthia L Krajicek
Notary Public in and for
Douglas County, Nebraska

My commission expires: August 23, 2026

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated this 21 day of July 2026.

Donna Martens

Donna Martens
Sr. Regulatory Analyst
Northern Natural Gas
P.O. Box 3330
Omaha, Nebraska 68103-0330
Telephone: (402) 398-7138

Northern Natural Gas Company
Data Response Form For Docket No. CP26-130-000
V2F – NL27

Requesting Party:	FERC
Reference No:	FERC-DR3-01
Requester's Name:	Allison King
Subject:	Rates and Rate Schedules

Data Request 1:
Please specify what rates Northern intends to charge for the Northern Lights 2027 Expansion project and specify what rate schedules service will be provided under on the project.

Response:
See the attached spreadsheet.

Posted: 07/21/2026 Responsibility: Kirk Lavengood

Northern Natural Gas Company
Docket No. CP26-130-000
Northern Lights 2027 Expansion Project
Responses to FERC Staff Data Request Dated July 17, 2026
Data Request No.1

Q. Please specify what rates Northern intends to charge for the Northern Lights 2027 Expansion project and specify what rate schedule(s) service will be provided under on the project.

Line No. [a]	Rate Schedule [b]		MDQ Winter [c]	MDQ Summer [d]	Contract Rates Winter [e]	Contract Rates Summer [f]	Year 1 [g]	Year 2 [h]	Year 3 [i]	Year 4 [j]
1	**Annual Revenue at Contracted Rates**									
2	TFX	Max	2,000	2,000	$ 33.4200	$ 12.5340	$ 509,676	$ 509,676	$ 509,676	$ 509,676
3	TFX	Neg	40,303	40,303	37.8266	37.8266	18,294,306	18,294,306	18,294,306	18,294,306
4	TFX	Disc	35,000	21,000	13.7365	3.9840	2,989,536	2,989,536	2,989,536	2,989,536
5	TF12B	Max	2,000	2,000	22.5620	12.5340	401,096	401,096	401,096	401,096
6	Monthly MDQ		79,303	65,303		Annual Revenue	$ 22,194,613	$ 22,194,613	$ 22,194,613	$ 22,194,613

Northern Natural Gas Company
Data Response Form For Docket No. CP26-130-000
V2F – NL27

Requesting Party:	FERC
Reference No:	FERC-DR3-02
Requester's Name:	Allison King
Subject:	Breakdown of Total O&M Expenses

Data Request 2:
In Exhibit N, Page 2 of 7, Northern provides an estimated Total O&M Expenses of $116,129 for Year 1. Please provide a breakdown of these expenses by (1) FERC account number and (2) labor and non-labor costs.

Response:
See the attached spreadsheet.

Posted: 07/21/2026 Responsibility: Kirk Lavengood

Northern Natural Gas Company
Docket No. CP26-130-000
Northern Lights 2027 Expansion Project
Responses to FERC Staff Data Request Dated July 17, 2026
Data Request No. 2

Line No	FERC Account	Description 1/	Total Amount	Labor	Non- O&M Labor
	[a]	[b]	[c]	[d]	[e]
1	856	Mains Expenses	$9,142	$2,720	$6,422
2	857	Measuring and Regulating Station Expenses	$5,602	$2,589	$3,013
3	863	Mains Maintenance Expenses	$69,486	$4,897	$64,589
4	865	Measuring and Regulating Station Maintenance Expenses	$31,898	$23,199	$8,699
5		Total	$116,128	$33,405	$82,723

1/ Total estimated O&M expenses are categorized as labor and non-O&M labor categories consistent with Northern's 2025 labor and non-labor O&M expense levels.

Northern Natural Gas Company
Data Response Form For Docket No. CP26-130-000
V2F – NL27

Requesting Party:	FERC
Reference No:	FERC-DR3-03
Requester's Name:	Allison King
Subject:	Exhibit N Revision

Data Request 3:
Commission policy requires that a pipeline's cost-based recourse rate for incrementally priced expansion capacity be designed using the Rate of Return (ROR) from its most recent general rate case approved by the Commission under section 4 of the NGA in which a specified return was used to calculate rates.[1] The Stipulation and Settlement agreement for Docket No. RP22-1033-005 did not state the ROR. Therefore, in order to properly determine the appropriate rate to use as the recourse rate for the Northern Lights 2027 Expansion project and to make a determination on the roll-in of the costs, please provide a revised Exhibit N based on the last stated and approved ROR from an NGA section 4 rate proceeding. In addition, please provide the calculation for the illustrative initial recourse reservation and usage charges, based on the fixed and variable costs, using the revised Exhibit N.

Response:
See the attached spreadsheet.

Posted: 07/21/2026 Responsibility: Kirk Lavengood

[1] See*, e.g., Gulf South Pipeline Company, LP,* 166 FERC ¶ 61,089 at P 27 (2019).

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Incremental Revenues vs Cost of Service
(In $000)

Line No.	Description	Year 1	Year 2	Year 3	Year 4
1	Incremental Revenues 1/	$ 22,194	$ 22,194	$ 22,194	$ 22,194
2	Incremental Cost of Service	15,295	14,734	14,209	13,717
3	Variance	$ 6,899	$ 7,460	$ 7,985	$ 8,477

1/ Incremental revenues are based on the reservation rates Northern intends to charge for the Northern Lights Expansion project. See response to Data Request No. 1

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Incremental Cost of Service

Line No.	Description	Year 1	Year 2	Year 3	Year 4
		(1)	(2)	(3)	(4)
1	Operating Expenses 1/	$ 116,129	$ 119,032	$ 122,008	$ 125,058
2	Depreciation and				
3	Amortization Expenses 2/	$ 2,364,299	$ 2,364,299	$ 2,364,299	$ 2,364,299
4	Taxes				
5	Federal Income Tax 3/	$ 1,686,567	$ 1,605,256	$ 1,529,148	$ 1,457,697
6	State Income Tax 4/	$ 524,468	$ 499,183	$ 475,516	$ 453,296
7	Other 5/	$ 1,340,541	$ 1,340,541	$ 1,340,541	$ 1,340,541
8	Return @ 9.39% 6/	$ 9,263,386	$ 8,805,912	$ 8,377,716	$ 7,975,716
9	Total Cost of Service	$ 15,295,390	$ 14,734,223	$ 14,209,228	$ 13,716,608

1/ Incremental O&M
2/ From Exhibit N, Page 3, Line 11
3/ From Exhibit N, Page 7, Line 12
4/ From Exhibit N, Page7, Line 15
5/ From Exhibit N, Page 4, Line 2
6/ From Exhibit N, Page 5, Line 5

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Incremental Depreciation Expense

Line No.	Description	Months in Service Year 1	Year 1	Year 2	Year 3	Year 4
			(1)	(2)	(3)	(4)
	Rate 1/					
1	Depreciation Rate		2.59%			
2	CIAC Received (Capital Coverage)		$ (41,491,974)	$ (41,491,974)	$ (41,491,974)	$ (41,491,974)
3	Compression Facilities		$ -	$ -	$ -	$ -
4	Town Border Stations		$ -	$ -	$ -	$ -
5	Main Line Extension		$ 86,818,854	$ 86,818,854	$ 86,818,854	$ 86,818,854
6	Pipeline Tie Over		$ -	$ -	$ -	$ -
7	Underground Storage		$ -	$ -	$ -	$ -
8	Branch Line Loops		$ 45,958,799	$ 45,958,799	$ 45,958,799	$ 45,958,799
9	Total		$ 91,285,679	$ 91,285,679	$ 91,285,679	$ 91,285,679
	Land/ Non Depr Plant		$ -	$ -	$ -	$ -
			$ 132,777,653			
	Depreciation and Amortization Expense					
10	Depreciation - @ 2.59%	12	$2,364,299	$2,364,299	$2,364,299	$2,364,299
11	Incremental Depreciation Exp.		$2,364,299	$2,364,299	$2,364,299	$2,364,299

1/ Depreciation rate of 2.49 and 0.1% Negative Salvage rate was approved in NNG's Rate Case settlement in Docket No. RP22-1033.

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Incremental Taxes Other

Line No.	Description	Year 1	Year 2	Year 3	Year 4
		(1)	(2)	(3)	(4)
1	Ad Valorem Taxes	$ 1,340,541	$ 1,340,541	$ 1,340,541	$ 1,340,541
2	Total Taxes - Other	$1,340,541	$1,340,541	$1,340,541	$1,340,541

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Return

Line No.	Description	Year 1 (1)	Year 2 (2)	Year 3 (3)	Year 4 (4)
1	Plant	$ 91,285,679	$ 91,285,679	$ 91,285,679	$ 91,285,679
	Less:				
	Accumulated Provision for				
2	Depreciation and Amort.	($2,364,299)	($4,728,598)	($7,092,897)	($9,457,196)
	Accumulated Deferred				
3	Income Taxes	$ 9,693,226	$ 7,187,429	$ 4,993,311	$ 3,078,064
4	Total Rate Base	$ 98,614,606	$ 93,744,509	$ 89,186,092	$ 84,906,547
	Total Rate of				
5	Return @ 9.39% 1/	$ 9,263,386	$ 8,805,912	$ 8,377,716	$ 7,975,716
6	Return on Equity	$ 6,193,891	$ 5,888,005	$ 5,601,695	$ 5,332,901
7	Return on Debt	$ 3,069,495	$ 2,917,907	$ 2,776,021	$ 2,642,815
8	Total Return on Rate Base	$ 9,263,386	$ 8,805,912	$ 8,377,716	$ 7,975,716

1/ For purposes of the settlement in Northern's rate case in Docket No. RP04-155 (111 FERC ¶ 61,444), the Commission approved a pre-tax rate of return of 13.42 percent. Based on Northern’s effective income tax rate, capital structure, and cost of debt at that time, the approved pre-tax return corresponded to an after-tax rate of return of 9.39 percent.

Rate of Return in Settlement to Northern's Rate Case in Docket No. RP04-155

	Capitalization	Capitalization Percent	Cost of Money	Rate of Return
Debt	$ 800,000,000	47.66%	6.53%	3.11%
Equity	878,587,595	52.34%	12.00%	6.28%
Total	$ 1,678,587,595	100.00%		9.39%

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Incremental Deferred Taxes

Line No.	Description	Year 1 (1)	Year 2 (2)	Year 3 (3)	Year 4 (4)
1	Tax Plant	$ -	$ 126,954,154	$ 126,954,154	$ 126,954,154
2	Plant Addition (Excludes Equity AFUDC)	$ 126,954,154	$ -	$ -	$ -
3	Total Plant in Service	$ 126,954,154	$ 126,954,154	$ 126,954,154	$ 126,954,154
4	Accumulated Deferred Taxes:				
5	Accumulated Tax Depreciation %	5.00%	14.50%	23.05%	30.75%
6	Accumulated Tax Depreciation	$ 6,347,708	$ 18,408,352	$ 29,262,932	$ 39,038,402
7	Accumulated Book Depreciation % 1/	1.86%	3.72%	5.59%	7.45%
8	Accumulated Book Depreciation	$2,364,299	$4,728,598	$7,092,897	$9,457,196
9	Accumulated Excess Tax Depreciation	$ 3,983,409	$ 13,679,754	$ 22,170,035	$ 29,581,206
10	CIAC payment to NNG	$ (41,491,974)			
11	Effective Tax Rate 2/	25.84%			
12	Total end of year Accumulated Deferred				
13	Taxes Balance - Credit	$ (9,693,226)	$ (7,187,429)	$ (4,993,311)	$ (3,078,064)

1/ Depreciation rate of 2.49 and 0.1% Negative Salvage rate was approved in NNG's Rate Case settlement in Docket No. RP22-1033.

2/ Effective Tax rate which includes composite state income tax rate

NORTHERN NATURAL GAS COMPANY
Northern Lights 2027
Estimated Federal and State Income Taxes

Line No.	Description	Year 1 (1)	Year 2 (2)	Year 3 (3)	Year 4 (4)
1	Equity Return	$ 6,193,891	$ 5,888,005	$ 5,601,695	$ 5,332,901
2	Debt Return	$ 3,069,495	$ 2,917,907	$ 2,776,021	$ 2,642,815
3	Total Return	$ 9,263,386	$ 8,805,912	$ 8,377,716	$ 7,975,716
	Less:				
4	Interest expense	$ (3,069,495)	$ (2,917,907)	$ (2,776,021)	$ (2,642,815)
	Other Adjustments:				
5	Equity AFUDC Amortization 1/ 1	$ 150,829	$ 150,829	$ 150,829	$ 150,829
6	Subtotal	$ (2,918,666)	$ (2,767,079)	$ (2,625,193)	$ (2,491,987)
7	Taxable Income After Adjustments	$ 6,344,719	$ 6,038,833	$ 5,752,523	$ 5,483,729
8	Federal Income Tax	$ 1,686,553	$ 1,605,243	$ 1,529,136	$ 1,457,685
9	Taxable Income Before Income Taxes	$ 8,031,273	$ 7,644,076	$ 7,281,659	$ 6,941,414
	Federal Income Tax Applicable to:				
10	Federal Income Tax on Equity Return	$ 1,646,474	$ 1,565,163	$ 1,489,055	$ 1,417,604
11	Federal Income Tax on Equity AFUDC Amortization	$ 40,093	$ 40,093	$ 40,093	$ 40,093
12	Total Federal Income Tax	$ 1,686,567	$ 1,605,256	$ 1,529,148	$ 1,457,697
	State Income Tax Applicable to:				
13	State Income Tax on Equity Return	$ 512,000	$ 486,715	$ 463,048	$ 440,829
14	State Income Tax on Equity AFUDC Amortization	$ 12,468	$ 12,468	$ 12,468	$ 12,468
15	Total State Income Tax 2/	$ 524,468	$ 499,183	$ 475,516	$ 453,296

1/ AFUDC Equity is taxed as it is recovered.

2/ Northern's composite state income tax rate of 6.13%

Northern Natural Gas Company
Docket No. CP26-130-000
Northern Lights 2027 Expansion Project
Responses to FERC Staff Data Request Dated July 17, 2026
Data Request No. 3 - Derivation of Project Recourse Rates

Line No.	Particulars	Reference	AMDCQ 2/	Tier Relationship Factors ("TRF") 3/	Cost of Service Year 1	Cost of Service Year 2	Cost of Service Year 3	Cost of Service Year 4
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]
1	Fixed Cost of Service 1/	DR No. 3 - Revised Exhibit N			$ 15,295,390	$ 14,734,223	$ 14,209,228	$ 13,716,608
2	less: Discounted Reservation Revenue	DR No. 1			$ (2,989,536)	$ (2,989,536)	$ (2,989,536)	$ (2,989,536)
3	Net Project Fixed Cost of Service				$ 12,305,854	$ 11,744,687	$ 11,219,693	$ 10,727,072
4								
5	Project Billing Determinants							
6	TF Base Summer	DR No. 1	14,000	0.75	10,500	10,500	10,500	10,500
7	TF Base Winter	DR No. 1	10,000	1.35	13,500	13,500	13,500	13,500
8								
9	TFX Summer	DR No. 1	296,121	0.75	222,091	222,091	222,091	222,091
10	TFX Winter	DR No. 1	211,515	2.00	423,030	423,030	423,030	423,030
11	Annual TFX							
12								
13	Annual Units				669,121	669,121	669,121	669,121
14								
15	Project Reservation Recourse Rates:							
16	Base Unit Rate				$ 18.391	$ 17.552	$ 16.768	$ 16.032
17								
18	TF Base Summer Reservation Rate (Base Unit Rate*TRF)				$ 13.79	$ 13.16	$ 12.58	$ 12.02
19	TF Base Winter Reservation Rate (Base Unit Rate*TRF)				$ 24.83	$ 23.70	$ 22.64	$ 21.64
20								
21	TFX Summer Reservation Rate (Base Unit Rate*TRF)				$ 13.79	$ 13.16	$ 12.58	$ 12.02
22	TFX Winter Reservation Rate (Base Unit Rate*TRF)				$ 36.78	$ 35.10	$ 33.54	$ 32.06

1/ All estimated project costs are classified as fixed costs
2/ Average Maximum Daily Contracted Quantities
3/ Tiered Relationship Factors as defined in Part 8, Section 1 of Northern's Tariff

Northern Natural Gas Company
Data Response Form For Docket No. CP26-130-000
V2F – NL27

Requesting Party:	FERC
Reference No:	FERC-DR3-04
Requester's Name:	Allison King
Subject:	Tax Adjustment Explanation

Data Request 4:
In Exhibit N, Page 7 of 7, lines 7, 11 and 14, Northern states "taxable income after adjustments" of $7,798,191, and "other tax adjustments" of $40,094 for Federal Income Tax and $12,460 for State Income Tax. Please define and explain what these adjustments are.

Response:
Northern's calculation of the income tax allowance is consistent with the commission's established income tax methodology, as illustrated in the commission's Cost of Service Manual. Under this methodology, pipelines are permitted to include an income tax allowance associated with the equity component of Allowance for Funds Used During Construction (AFUDC) in determining recourse rates.

The "Taxable Income After Adjustment" amount of **$7,798,191** represents the equity return adjusted to include the amortization of capitalized equity AFUDC. The "Other Tax Adjustment" amounts of **$40,094** and **$12,460** represent the corresponding federal and state income tax allowances associated with capitalized equity AFUDC, respectively.

Posted: 07/21/2026 Responsibility: Kirk Lavengood

Northern Natural Gas Company
Data Response Form For Docket No. CP26-130-000
V2F – NL27

Requesting Party:	FERC
Reference No:	FERC-DR3-05
Requester's Name:	Allison King
Subject:	Incremental Revenues Calculation

Data Request 5:
With regards to a pre-determination of rolled-in rate treatment for the Northern Lights 2027 Expansion project, Commission policy requires the use of the existing applicable maximum recourse rate when the negotiated rate is greater than the existing applicable maximum recourse rate and the use of the negotiated rate if it is lower than the maximum recourse rate when calculating revenues during a rolled-in rate analysis.[1] Please confirm whether the incremental revenues on Schedule 1 of Exhibit N were calculated in accordance with Commission policy, and if not, please recalculate the revenues in accordance with this policy.

Response:
See the attached spreadsheet.

Posted: 07/21/2026 Responsibility: Kirk Lavengood

[1] *Tennessee Gas Pipeline Co., L.L.C.*, 144 FERC ¶ 61,219, P 22 (2014).

Northern Natural Gas Company
Docket No. CP26-130-000
Northern Lights 2027 Expansion Project
Responses to FERC Staff Data Request Dated July 17, 2026
Data Request No. 5

Q. 'With regards to a pre-determination of rolled-in rate treatment for the Northern Lights 2027 Expansion project, Commission policy requires the use of the existing applicable maximum recourse rate when the negotiated rate is greater than the existing applicable maximum recourse rate and the use of the negotiated rate if it is lower than the maximum recourse rate when calculating revenues during a rolled-in rate analysis. Please confirm whether the incremental revenues on Schedule 1 of Exhibit N were calculated in accordance with Commission policy, and if not, please recalculate the revenues in accordance with this policy.

A. The total revenues shown below are calculated in accordance with Commission policy. The existing applicable maximum recourse rate is used when the negotiated rate is greater than the existing applicable maximum recourse rate and the negotiated rate is used if it is lower than the maximum recourse rate.

Line No.	Rate Schedule		MDQ Winter	MDQ Summer	Contract Rates Winter	Contract Rates Summer	Year 1	Year 2	Year 3	Year 4
[a]	[b]		[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]
1	**Annual Revenue - Negotiated Rates Capped at the Interim Settlement Rates in Docket No. RP25-989**									
2	TFX	Max	2,000	2,000	$ 33.4200	$ 12.5340	$ 509,676	$ 509,676	$ 509,676	$ 509,676
3	TFX	Neg	40,303	40,303	33.4200	12.5340	10,270,736	10,270,736	10,270,736	10,270,736
4	TFX	Disc	35,000	21,000	13.7365	3.9840	2,989,536	2,989,536	2,989,536	2,989,536
5	TF12B	Max	2,000	2,000	22.5620	12.5340	401,096	401,096	401,096	401,096
6	Monthly MDQ		79,303	65,303		Annual Revenue	$ 14,171,043	$ 14,171,043	$ 14,171,043	$ 14,171,043