

FEDERAL ENERGY REGULATORY COMMISSION  
WASHINGTON, D.C. 20426

VIA FERC Service

**In Reply Refer To:**

OEP/DPC/CB-2

Northern Natural Gas Company

Docket No. CP20-503-000

§ 375.308(x)(3)

January 6, 2021

Michael T. Loeffler  
Senior Director of Certificates and External Affairs  
Northern Natural Gas Company  
1111 South 103<sup>rd</sup> Street  
Omaha, Nebraska 68103-3330

Re: Data Request

Dear Mr. Loeffler:

Please provide the information described in the enclosure to assist in our analysis of Northern Natural Gas Company's (Northern) proposal in the above application. File your response in accordance with the provisions of the Commission's Rules of Practice and Procedure. In particular, 18 C.F.R. § 385.2010 (Rule 2010) requires that you serve a copy of the response on each person whose name appears on the official service list for this proceeding.

**Please file a complete response within five (5) days of the date of this letter.** If certain information cannot be provided within this time frame, please indicate which items will be delayed and provide a projected filing date. File all responses under oath (18 C.F.R. § 385.2005) by an authorized representative of Northern and include the name, position, and telephone number of the respondent to each item.

Sincerely,



Chris Kostecky  
Petroleum Engineer  
Division of Pipeline Certificates  
Office of Energy Projects

**Accounting:**

1. Exhibit K, Northern Natural Gas Company (Northern) estimates total capitalized Allowance for Funds Used During Construction (AFUDC) to be \$1,707,245. Please provide the following in Microsoft Excel:
  - i. The worksheet computations on a monthly basis to support the \$1,707,245 of AFUDC. Separately identify the debt/equity components.
  - ii. The computation and methodology to support the debt/equity cost rates used to derive the AFUDC rate.

The worksheets and/or files should retain all notes and any formulas supporting the calculation. If the project components as identified in EXHIBIT K of the Application have varying construction start and in-service dates, please provide the calculations in separate worksheets so that the AFUDC start and end dates are clear for each component.

2. Northern estimates contingency costs to be \$3,042,754, please provide details explaining how the estimate of capitalized contingency costs was developed.
3. In Exhibit N page 5 of 7 on line 3, Northern adds Accumulated Deferred Income Tax (ADIT) balances as a part of its rate base.
  - i. Please provide the accounts and their description that are included in the ADIT line item.

Illustrate the calculation of the ADIT balances to support the addition to rate base of such ADIT balances.