

Appendix C
Northern Natural Gas Company
NGA Section 4 Filing
July 1, 2019
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Docket No. RP19-1353-000

<u>Sponsoring Witness</u>	<u>Exhibit No.</u>	<u>Statement / Schedule</u>	<u>Title</u>	<u>Electronic File Name</u>	<u>Link to FERC eLibrary</u>
			Transmittal Letter	Transmittal Letter.pdf	RP19-1353: Part 1 of 3
			List of Base Case Tariff Sheets - Appendix A	Transmittal Letter.pdf	RP19-1353: Part 1 of 3
			List of Pro Forma Tariff Sheets - Appendix B	Transmittal Letter.pdf	RP19-1353: Part 1 of 3
			Table of Contents - Appendix C	Transmittal Letter.pdf	RP19-1353: Part 1 of 3
			Accounting Representation	Transmittal Letter.pdf	RP19-1353: Part 1 of 3
Heckerman	NNG-00001	P	Prepared Direct Testimony of Bambi Heckerman	Exhibit NNG-00001 Heckerman Testimony.pdf	RP19-1353: Part 1 of 3
Heckerman	NNG-00002	P	Mileage Study Results	Exhibit NNG-00002.pdf	RP19-1353: Part 1 of 3
Heckerman	NNG-00003	P	GS-T Load Factors	Exhibit NNG-00003.pdf	RP19-1353: Part 1 of 3
Heckerman	NNG-00004	P	No Profit Percent Calculation	Exhibit NNG-00004.pdf	RP19-1353: Part 1 of 3
Nigh	NNG-00005	P	Prepared Direct Testimony of Jay Nigh	Exhibit NNG-00005 Nigh Testimony.pdf	RP19-1353: Part 1 of 3
Nigh	NNG-00006	P	Risk Premium Method	Exhibit NNG-00006.pdf	RP19-1353: Part 1 of 3
Nigh	NNG-00007	P	Moody's Corporate Bond Yields Workpaper	Exhibit NNG-00007.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00008	P	Prepared Direct Testimony of Kent Miller	Exhibit NNG-00008 Miller Testimony.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00009	P	3-Year Average Monthly Market Area Load Profile	Exhibit NNG-00009.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00010	P	Map of Northern's Market Area showing Competitors	Exhibit NNG-00010.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00011	P	Permian v. Demarc Price Spreads	Exhibit NNG-00011.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00012	P	Permian Pipeline Projects Under Construction	Exhibit NNG-00012.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00013	P	Map of Field Area Pipeline Interconnects	Exhibit NNG-00013.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00014	P	Weather Normalization	Exhibit NNG-00014.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00015	P	Reasons for Discounts	Exhibit NNG-00015.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00016	P	CenterPoint Request for Proposal	Exhibit NNG-00016.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00017	P	CenterPoint Notice	Exhibit NNG-00017.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00018	P	Northern Lights Expansion Project	Exhibit NNG-00018.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00019	P	West Leg 2014 Expansion Project	Exhibit NNG-00019.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00020	P	NL2017 Request for Prefiling	Exhibit NNG-00020.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00021	P	Comparison of Permian/Demarc Price Spreads v. Max Tariff Rate	Exhibit NNG-00021.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00022	P	Example of System-Wide Rate Benefit	Exhibit NNG-00022.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00023	P	System Changes	Exhibit NNG-00023.pdf	RP19-1353: Part 1 of 3
Miller	NNG-00024	P	System-Wide Rate Development Timeline	Exhibit NNG-00024.pdf	RP19-1353: Part 1 of 3
Briden	NNG-00025	P	Prepared Direct Testimony of Dr. George Briden	Exhibit NNG-00025 Briden Testimony.pdf	RP19-1353: Part 1 of 3
Briden	NNG-00026	P	Curriculum Vitae	Exhibit NNG-00026.pdf	RP19-1353: Part 1 of 3
Briden	NNG-00027	P	Expert Testimony of George E. Briden, PhD	Exhibit NNG-00027.pdf	RP19-1353: Part 1 of 3

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Ramsay	NNG-00028	P	Prepared Direct Testimony of Royce Ramsay	Exhibit NNG-00028 Ramsay Testimony.pdf	RP19-1353: Part 1 of 3
Ramsay	NNG-00029	P	Operation and Maintenance Project Expense	Exhibit NNG-00029.pdf	RP19-1353: Part 1 of 3
Ramsay	NNG-00030	P	Retirement Study: Onshore Transmission and Offshore Facilities	Exhibit NNG-00030.pdf	RP19-1353: Part 1 of 3
Correll	NNG-00031	P	Prepared Direct Testimony of Thomas Correll	Exhibit NNG-00031 Correll Testimony.pdf	RP19-1353: Part 1 of 3
Correll	NNG-00032	P	Large Diameter Inspection Capable Pipeline Percent by Year	Exhibit NNG-00032.pdf	RP19-1353: Part 1 of 3
Correll	NNG-00033	P	In-Service Date of Pipelines	Exhibit NNG-00033.pdf	RP19-1353: Part 1 of 3
Correll	NNG-00034	P	Asset Modernization and Non-Asset Modernization Capital	Exhibit NNG-00034.pdf	RP19-1353: Part 1 of 3
Correll	NNG-00029	P	Operation and Maintenance Project Expense	Exhibit NNG-00029.pdf	RP19-1353: Part 1 of 3
Marquardt	NNG-00035	P	Prepared Direct Testimony of Nicholas Marquardt	Exhibit NNG-00035 Marquardt Testimony.pdf	RP19-1353: Part 1 of 3
Marquardt	NNG-00034	P	Asset Modernization and Non-Asset Modernization Capital	Exhibit NNG-00034.pdf	RP19-1353: Part 1 of 3
Marquardt	NNG-00036	P	M640A Bushton-to-Tescott mainline PHMSA Corrective Action Order	Exhibit NNG-00036.pdf	RP19-1353: Part 1 of 3
Marquardt	NNG-00037	P	M640A Bushton-to-Tescott mainline Northern remediation plan	Exhibit NNG-00037.pdf	RP19-1353: Part 1 of 3
Lillo	NNG-00038	P	Prepared Direct Testimony of Joseph Lillo	Exhibit NNG-00038 Lillo Testimony.pdf	RP19-1353: Part 1 of 3
Lillo	NNG-00039	P	Decommissioning Allowance	Exhibit NNG-00039.pdf	RP19-1353: Part 1 of 3
Lillo	NNG-00040	P	Deferred Loss on Fuel Derivatives	Exhibit NNG-00040.pdf	RP19-1353: Part 1 of 3
Lillo	NNG-00041	P	Accounting for Operational Gas Purchases and Sales	Exhibit NNG-00041.pdf	RP19-1353: Part 1 of 3
Lesser	NNG-00042	P	Prepared Direct Testimony of Dr. Jonathan Lesser	Exhibit NNG-00042 Lesser Testimony.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00043	P	Curriculum Vitae	Exhibit NNG-00043.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00044	P	List of FERC Proceedings and Filed Testimony	Exhibit NNG-00044.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00045	P	Potential Gas Committee Press Release	Exhibit NNG-00045.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00046	P	Underground Storage Plant Depreciation Rates	Exhibit NNG-00046.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00047	P	LNG Plant Depreciation Rates	Exhibit NNG-00047.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00048	P	Account 363.4 -- LNG M&R Equip. Retirement Pattern	Exhibit NNG-00048.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00049	P	Transmission Plant Depreciation Rates	Exhibit NNG-00049.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00050	P	General and Intangible Plant Depreciation Rates	Exhibit NNG-00050.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00051	P	Negative Salvage Retirement Percentages	Exhibit NNG-00051.pdf	RP19-1353: Part 2 of 3
Lesser	NNG-00052	P	Negative Salvage Analysis	Exhibit NNG-00052.pdf	RP19-1353: Part 2 of 3
Villadsen	NNG-00053	P	Prepared Direct Testimony of Dr. Bente Villadsen	Exhibit NNG-00053 Villadsen Testimony.pdf	RP19-1353: Part 2 of 3
Villadsen	NNG-00054	P	Resume	Exhibit NNG-00054.pdf	RP19-1353: Part 2 of 3
Villadsen	NNG-00055	P	Tables and Workpapers deriving the ROE and Capital Structure	Exhibit NNG-00055.pdf	RP19-1353: Part 2 of 3

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Carpenter	NNG-00056	P	Prepared Direct Testimony of Dr. Paul Carpenter	Exhibit NNG-00056 Carpenter Testimony.pdf	RP19-1353: Part 2 of 3
Carpenter	NNG-00057	P	Workpapers	Exhibit NNG-00057.pdf	RP19-1353: Part 2 of 3
Carpenter	NNG-00058	P	Resume	Exhibit NNG-00058.pdf	RP19-1353: Part 2 of 3
Carpenter	NNG-00059	P	Northern's Response to Data Request UMSG-NNG-02.001 from Docket No. RP-59-000	Exhibit NNG-00059.pdf	RP19-1353: Part 2 of 3
Carpenter	NNG-00060	P	Northern's Storage Revenue Workpaper 1e	Exhibit NNG-00060.pdf	RP19-1353: Part 2 of 3
STATEMENTS AND SCHEDULES					
Nigh	NNG-00061	A	Overall Cost of Service, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00062	B	Rate Base and Return Allowance, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00063	B-1	Accumulated Deferred Income Taxes, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00064	B-2	Regulatory Assets & Liabilities Included in Rate Base, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00065	C	Cost of Plant, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00066	C-1	Gas Plant in Service, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00067	C-2	List of Account 106 and 107 Work Orders Claimed in Rate Base	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00068	C-3, Part 1	Cost of Storage Plant by Major Functions, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00068	C-3, Part 2	Cost of Storage Plant by Major Functions, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00068	C-3, Part 3	Monthly Base Gas Storage Volumes and Amounts, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00069	C-4	Methods and Procedures Followed in Capitalizing the Allowance for Funds used During Construction and Other Construction Overheads	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00070	C-5	Significant Changes in the Cost of Gas Plant in Service Not Being Used in Rendering Gas Service	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00071	D, Part 1	Accumulated Provision for Depreciation, Depletion and Amortization, 12-Month Period ended March 31, 2019, as Adjusted for the Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00071	D, Part 2	Calculation of Depreciation Provision for April 1, 2019 through December 31, 2019	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00072	D-1	Depreciation Reserve Booked Applicable to FERC Unapproved Depreciation Rate	COS Model.xls	RP19-1353: Part 3 of 3

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Nigh	NNG-00073	D-2	Procedures Followed in Depreciating, Depleting or Amortizing Plant and Recording Abandonments	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00074	E	Working Capital, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00075	E-1	Cash Working Capital	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00076	E-2	Materials, Supplies & Prepayments - Monthly Balances, 13-Month Period Ended March 31, 2019 as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00077	E-3	Storage Gas Inventory, Accounts 117.3, 164.1, 164.2 and 164.3	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00078	F-1	Claimed Rate of Return	COS Model.xls	RP19-1353: Part 3 of 3
Lillo	NNG-00079	F-2	Test Period Capitalization and Claimed Rate of Return	COS Model.xls	RP19-1353: Part 3 of 3
Lillo	NNG-00080	F-3	Long-Term Debt Capital, March 31, 2019 and Estimated December 31, 2019	COS Model.xls	RP19-1353: Part 3 of 3
		F-4	Preferred Stock Capital - OMITTED		
Heckerman	NNG-00081	G	Summary of Operating Revenues Base Period for 12-Months Ended March 31, 2019	Stmt G Base.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00081	G	Summary of Operating Revenues at Current Rates, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Stmt G Test Current Rates.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00081	G	Summary of Operating Revenues at Proposed Rates 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Stmt G Test Proposed Rates.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00082	G-1	Base Period Revenue, 12 Months Ended March 31, 2019	Sch G-1.pdf	RP19-1353: Part 3 of 3
Heckerman	NNG-00083	G-2	Adjustment Period Revenue at Required Rates, 12 Months Ended March 31, 2019	Sch G-2 Test Proposed Rates.pdf	RP19-1353: Part 3 of 3
Heckerman	NNG-00084	G-2B	Reconcile Base and Test Period Revenue by Shipper at Proposed Rates	Sch G-2B.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00085	G-2C	Schedule of Transportation Discounts Base Period for 12 Months Ended March 31, 2019	Sch G-2C.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Market Area Demand	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Market Area Commodity	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Field Area Demand	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Field Area Commodity	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Offshore - Demand	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Offshore - Commodity	Sch G-3.xlsx	RP19-1353: Part 3 of 3

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Miller	NNG-00086	G-3	Base Period Adjustments to Derive Test Period with Capped Rates - Scenario 45, Storage - Commodity	Sch G-3.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00089	G-4	At Risk Revenue for Updated Test Period Actuals, 12-Month Period ended March 31, 2019	Sch G-4.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5	Summary of Other Revenues	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.1	Revenues from Sale of Products Extracted from Natural Gas 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.2	Revenues from Natural Gas Processed by Others 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.3	Incidental Gasoline Sales 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.3	Revenues from Incidental Sales FERC Account 492 12-Month Period Ended March 31, 2019	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.4	Rent from Gas Property 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.5	Other Gas Revenues 12-Month Period Ended March 31, 2019, as Adjusted for Test Period - FERC Account 495	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-5.6	Other Gas Revenues 12-Month Period Ended March 31, 2019, as Adjusted for Test Period - FERC Account 495.1	Sch G-5.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00090	G-6	Summary of Daily Deliverance Variance Charges and Other Penalties Base Period for 12-Months Ended March 31, 2019	Sch G-6.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00091	H-1, Part 1	Operation and Maintenance (“O&M”) Expenses – 12 Months Ended March 31, 2019, and as adjusted for Test Period	Stmt H-1 Part 1 and 2.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00092	H-1, Part 2	O&M Expense – 12 Months Ended March 31, 2019, with Narrative and Basis for Adjustment	Stmt H-1 Part 1 and 2.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00093	H-1 (Workpaper)	Operations and Maintenance Expense Test Period Adjustments Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00094	H-1(1)(a)	Labor Costs, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00095	H-1(1)(b)	Other Costs, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00096	H-1(1)(c)	Fuel Costs, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00097	H-(2)(a)	FERC Account Fuel Use or Gas Losses, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00098	H-1(2)(b)	Advertising Expense, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00099	H-1(2)(c)	Other Supplies and Expenses, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3

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Nigh	NNG-00100	H-1(2)(d)	Administrative Expenses Transferred Credit, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00101	H-1(2)(e)	Outside Services Employed, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00102	H-1(2)(f)	Employee Pensions and Benefits, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00103	H-1(2)(g)	Regulatory Commission Expenses, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00104	H-1(2)(h)	Duplicate Charges Credit, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00105	H-1(2)(i)	Miscellaneous General Expenses, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00106	H-1(2)(j)	Intercompany and Interdepartmental Transactions, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00107	H-1(2)(k)	Lease Payments Applicable to Gas Operations, Twelve Months Ended March 31, 2019, as adjusted	Stmt H-1 Workpapers.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00108	H-2	Depreciation and Amortization Expense, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00109	H-2(1)	Calculation of Test Period Depreciation and Amortization Expense, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00110	H-2(1) (Workpaper)	Calculation of Base Period Depreciation and Amortization Expense, 12-Month Period Ended March 31, 2019	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00111	H-3, Part 1	Computation of Federal and State Income Taxes, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00111	H-3, Part 2	Interest Expense Applicable to Investment in Rate Base, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00111	H-3, Part 3	State Income Tax Rate, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00112	H-3(1)	State Income Taxes Paid During Base Period, 12-Month Period Ended March 31, 2019	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00113	H-3(2)	Reconciliation of Book Depreciable Plant and Tax Depreciable Plant and the Accumulated Provision for Deferred Income Tax	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00114	H-4	Taxes - Other Than Income, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00115	H-4, Part 1	Ad Valorem Taxes, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00115	H-4, Part 2	Summary of Test Period Plant by States for Ad Valorem Taxes, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3

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Nigh	NNG-00115	H-4, Part 3	Payroll Taxes, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00115	H-4, Part 4	Fuel Use Taxes, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Heckerman	NNG-00116	I-1(a)	Summary of Overall Cost of Service - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00116	I-1(a)	Classified Overall Cost of Service - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00116	I-1(a)	Classified Overall Cost of Service - Test Period (Page 3)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00117	I-1(b)	Assignment of Fixed Costs to Specific Rate Schedules and Services - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00117	I-1(b)	Assignment of Variable Costs to Specific Rate Schedules and Services - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00117	I-1(b)	Classification of Storage Revenue - Test Period (Page 3)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00118	I-1(d)	Basis for Allocating General Costs to Functions (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00118	I-1(d)	Calculation of Kansas Nebraska Formula (Page 2)	COS Model.xls	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Depreciation and Amortization Expense - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Taxes Other Than Income - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Other Operating Revenue - Test Period (Page 3)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Other Operation and Maintenance Expenses - Test Period (Page 4)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Various Cost of Service Items (Page 5)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00119	I-2	Classification of Various Cost of Service Items (Page 6)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(a)	Summary of Total Allocated Cost of Service - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(a)	Allocation of Fixed Cost of Service - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(a)	Allocation of Variable Cost of Service - Test Period (Page 3)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(b)	Derivation of Fixed Allocation Percentages - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(b)	Derivation of Variable Cost Allocation Percentages - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(c)	Development of Fixed Cost Allocation Factors - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00120	I-3(c)	Development of Variable Cost Allocation Factors - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00121	I-3(d)	Storage Cost Allocation - Test Period	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00122	I-4	858 - Transmission and Compression of Gas by Others	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00123	I-5(a)	Gas Balance, 12-Month Period ended March 31, 2019	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00123	I-5(b)	Shipper Supplied Gas, 12-Month Period ended March 31, 2019	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Nigh	NNG-00124	I-a(1)	LNG Storage Cost of Service, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00125	I-a(2)	Dodge City Cost of Service, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3

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Nigh	NNG-00126	I-a(3)	Market Based Storage Cost of Service, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00127	I-a(4)	West Leg Expansion Project Cost of Service, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00128	I-a(5)(a)	Northern Lights Expansion Projects Cost of Service, 12-Month Period Ended March 31, 2019, as adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Nigh	NNG-00128	I-a(5)(b)	Northern Lights 7C Expansion Projects Granted Presumption of Rolled-in Rate Treatment, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	COS Model.xls	RP19-1353: Part 3 of 3
Heckerman	NNG-00129	J	Comparison of Revenues with Allocated Costs - Test Period	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00130	J-1	Summary of Billing Determinants, Reservation Units and Discount Adjustment - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00130	J-1	Summary of Billing Determinants, Commodity Units and Discount Adjustment - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00131	J-2	Derivation of Market Area Reservation Rates - Test Period (Page 1)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00132	J-2	Derivation of Market Area Commodity Rates - Test Period (Page 2)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00133	J-2	Derivation of GS-T One-Part Rate - Test Period (Page 3)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00134	J-2	Derivation of Field Reservation Rates - Test Period (Page 4)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00135	J-2	Derivation of Field Mileage Rates - Test Period (Page 5)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00136	J-2	Derivation of FDD, PDD and IDD Rates - Test Period (Page 6)	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00137		Workpapers for the Statements and Schedules I and J	Stmts and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Lillo	NNG-00138	L	Balance Sheet	Stmt L.pdf	RP19-1353: Part 3 of 3
Lillo	NNG-00139	M	Income Statement	Stmt M.pdf	RP19-1353: Part 3 of 3
Ramsay	NNG-00140	O	Description of Company Operations	Stmt O.pdf	RP19-1353: Part 3 of 3
PRO FORMA SYSTEM-WIDE					
Heckerman	NNG-00141	G	Summary of Operating Revenue at Current Rates, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	ProForma Stmt G Test Current Rates.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00141	G	Summary of Operating Revenues at Proposed Rates, 12-Month Period Ended March 31, 2019, as Adjusted for Test Period	ProForma Stmt G Test Proposed Rates.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00142	G-2	Test Period Revenue at Required Rates 12-Months Ended March 31, 2019	ProForma Sch G-2 Test Proposed Rates.pdf	RP19-1353: Part 3 of 3
Heckerman	NNG-00143	G-2B	Reconcile Base and Test Period Revenue by Shipper at Proposed Rates	ProForma Sch G-2B.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00144	G-2C	Schedule of Transportation Discounts Base Period for 12 Months Ended March 31, 2019	ProForma Sch G-2C.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Market Area - Demand	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3

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Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Market Area - Commodity	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Field Area - Demand	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Field Area - Commodity	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Offshore - Demand	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Offshore - Commodity	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Storage - Demand	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Miller	NNG-00145	G-3	Base Period Adjustments to Derive System Wide Rates, Storage - Commodity	ProForma Sch G-3.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(a)	Summary of Overall Cost of Service - Test Period (Page 1)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(a)	Classified Overall Cost of Service - Test Period (Page 2)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(a)	Classified Overall Cost of Service - Test Period (Page 3)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(b)	Assignment of Fixed Costs to Specific Rate Schedules and Services - Test Period (Page 1)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(b)	Assignment of Variable Costs to Specific Rate Schedules and Services - Test Period (Page 2)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-1(b)	Classification of Storage Revenue - Test Period (Page 3)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Depreciation and Amortization Expense - Test Period (Page 1)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Taxes Other Than Income - Test Period (Page 2)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Other Operating Revenue - Test Period (Page 3)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Other Operation and Maintenance Expenses - Test Period (Page 4)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Storage Cost of Service Items - Test Period (Page 5)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-2	Classification of Transmission Cost of Service Items - Test Period (Page 6)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-3(a)	Derivation of Transmission Variable Cost Allocation Percentages - Test Period	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00146	I-3(b)	Storage Cost Allocation - Test Period	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3

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Heckerman	NNG-00147	J	Comparison of Revenues with Allocated Costs - Test Period	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00148	J-1	Summary of Billing Determinants, Reservation Units and Discount Adjustment - Test Period	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00148	J-1	Summary of Billing Determinants, Commodity Units and Discount Adjustment - Test Period	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00149	J-2	Derivation of System Wide Reservation Rates - Test Period (Page 1)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00150	J-2	Derivation of Transmission Commodity Rates by Section - Test Period (Page 2)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00151	J-2	Derivation of Commodity Rates by Section Path (Page 3)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00152	J-2	Derivation of FDD, PDD and IDD Rates - Test Period (Page 4)	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3
Heckerman	NNG-00153		Workpapers for the Statements and Schedules I and J	ProForma Stmtms and Schs I and J.xlsx	RP19-1353: Part 3 of 3