

THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2020)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2018/Q4

# 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 Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.

(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 <u>Schedules Pages</u>
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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(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: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. 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 18<sup>th</sup> 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 1,623 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 250 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.



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

#### General Penalties

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

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2018/Q4</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Gary Zahn		06 Title of Contact Person Director - Accounting and Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-2683		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
10 Date of Report (Mo, Da, Yr)			

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name Thomas E. Long	12 Title Chief Financial Officer
13 Signature	14 Date Signed 04/17/2019

Title 18, U.S.C. 1001, makes it a crime for any person 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 Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**List of Schedules (Natural Gas Company)**

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		NA
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
9	Statement of Retained Earnings for the Year	118-119		NA
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		NA
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		NA
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		NA
36	Long-Term Debt	256-257		NA
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		NA

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
<b>List of Schedules (Natural Gas Company) (continued)</b>					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
38	Unamortized Loss and Gain on Recquired Debt	260		NA	
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		NA	
40	Taxes Accrued, Prepaid, and Charged During Year	262-263			
41	Miscellaneous Current and Accrued Liabilities	268			
42	Other Deferred Credits	269		NA	
43	Accumulated Deferred Income Taxes-Other Property	274-275			
44	Accumulated Deferred Income Taxes-Other	276-277			
45	Other Regulatory Liabilities	278			
	INCOME ACCOUNT SUPPORTING SCHEDULES				
46	Monthly Quantity & Revenue Data by Rate Schedule	299			
47	Gas Operating Revenues	300-301			
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA	
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305			
50	Revenues from Storage Gas of Others	306-307		NA	
51	Other Gas Revenues	308			
52	Discounted Rate Services and Negotiated Rate Services	313			
53	Gas Operation and Maintenance Expenses	317-325			
54	Exchange and Imbalance Transactions	328			
55	Gas Used in Utility Operations	331			
56	Transmission and Compression of Gas by Others	332			
57	Other Gas Supply Expenses	334			
58	Miscellaneous General Expenses-Gas	335			
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338			
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340			
	COMMON SECTION				
61	Regulatory Commission Expenses	350-351		NA	
62	Employee Pensions and Benefits (Account 926)	352			
63	Distribution of Salaries and Wages	354-355			
64	Charges for Outside Professional and Other Consultative Services	357			
65	Transactions with Associated (Affiliated) Companies	358			
	GAS PLANT STATISTICAL DATA				
66	Compressor Stations	508-509			
67	Gas Storage Projects	512-513		NA	
68	Transmission Lines	514			
69	Transmission System Peak Deliveries	518			
70	Auxiliary Peaking Facilities	519		NA	
71	Gas Account-Natural Gas	520			
72	Shipper Supplied Gas for the Current Quarter	521			
73	System Map	522			
74	Footnote Reference	551			
75	Footnote Text	552			
76	Stockholder's Reports (check appropriate box)				
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**General Information**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas E. Long  
Chief Financial Officer  
1300 Main Street  
Houston, TX 77002

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Limited Liability Company  
Delaware  
06/26/2014

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Rover is an interstate natural gas pipeline constructed to connect Marcellus and Utica shale supply areas to markets in the Midwest, Great Lakes, and Gulf Coast regions of the United States and Canada. Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged:  
(2) ☒ No

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Traverse Rover II LLC	D		15.00
2	Traverse Rover LLC	D		20.00
3	ET Rover Pipeline LLC	D		65.00
4	BCP Renaissance L.L.C.	I		49.90
5	Energy Transfer Interstate Holdings, LLC	I		50.10
6	Heritage ETC, L.P.	I		100.00
7	Heritage ETC GP, L.L.C.	I		100.00
8	Energy Transfer Operating, L.P.	M		100.00
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 102 Line No.: 8 Column: d**

Energy Transfer Operating, L.P. has a 99.999% limited partner interest in Heritage ETC, L.P. and a 100% membership interest in Heritage ETC GP, L.L.C.

Heritage ETC GP, L.L.C. has a 0.001% general partner interest in Heritage ETC, L.P.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Corporations Controlled by Respondent**

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

**DEFINITIONS**

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

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1					
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
Important Changes During the Quarter/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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
Important Changes During the Quarter/Year			

12. During the reporting period the following changes occurred:

Additions:

Eric J. Amundsen	Board Member (Alternate)
Beth Hickey	Board Member

Removals:

Ryan K. Coffey.	Executive Vice President - Operations
Luke Fletcher	Board Member

13. Not Applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,301,485,440	1,745,151,982	
3	Construction Work in Progress (107)	200-201	9,369,084	3,384,999,774	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,310,854,524	5,130,151,756	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		105,128,694	8,851,375	
6	Net Utility Plant (Total of line 4 less 5)		6,205,725,830	5,121,300,381	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		6,205,725,830	5,121,300,381	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 630,464)	( 240,878)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	115,731,116	115,684,874	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		65,676,732	11,170,757	
38	Other Accounts Receivable (143)		40,575	0	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		579,898	51,659	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
Comparative Balance Sheet (Assets and Other Debits)(continued)				
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)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		20,877,707	19,793,856
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	430,647	0
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		212,213	753,312
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		203,548,888	147,454,458
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	0	161,893,037
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	104,795,636	112,074,572
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	0	177,782,734
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		104,795,636	451,750,343
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		6,513,439,890	5,720,264,304

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 78 Column: c**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.







Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>FOOTNOTE DATA</b>			

**Schedule Page: 112 Line No.: 64 Column: c**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

**Schedule Page: 112 Line No.: 65 Column: c**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

**Schedule Page: 112 Line No.: 61 Column: c**

The regulatory liability related to the federal tax rate change in 2017 was recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	539,328,887	54,793,365	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	139,378,058	30,133,585	0	0
5	Maintenance Expenses (402)	317-325	977,987	0	0	0
6	Depreciation Expense (403)	336-338	95,465,367	8,645,809	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	813,408	192,994	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		5,534,786	404,122	0	0
13	(Less) Regulatory Credits (407.4)		797,824	83,335,794	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	86,861,334	2,714,831	0	0
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	178,527,211	352,740,713	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	309,656,017	227,098,041	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		197,104,310	84,398,219	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		342,224,577	( 29,604,854)	0	0

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Statement of Income(continued)							
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)	
27	Net Utility Operating Income (Carried forward from page 114)		342,224,577	( 29,604,854)	0	0	
28	<b>OTHER INCOME AND DEDUCTIONS</b>						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0	
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0	
33	Revenues from Nonutility Operations (417)		0	0	0	0	
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0	
35	Nonoperating Rental Income (418)		0	0	0	0	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0	
37	Interest and Dividend Income (419)		331,552	4,369,533	0	0	
38	Allowance for Other Funds Used During Construction (419.1)		105,586,802	82,560,392	0	0	
39	Miscellaneous Nonoperating Income (421)		111,433,121	480,063	0	0	
40	Gain on Disposition of Property (421.1)		0	0	0	0	
41	TOTAL Other Income (Total of lines 31 thru 40)		217,351,475	87,409,988	0	0	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		0	0	0	0	
44	Miscellaneous Amortization (425)		7,259,546	0	0	0	
45	Donations (426.1)	340	134,086	114,633	0	0	
46	Life Insurance (426.2)		0	0	0	0	
47	Penalties (426.3)		472,655	0	0	0	
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		80,357	10,365	0	0	
49	Other Deductions (426.5)		161,828,305	0	0	0	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	169,774,949	124,998	0	0	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0	
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0	
54	Income Taxes-Other (409.2)	262-263	0	0	0	0	
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0	
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0	
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0	
58	(Less) Investment Tax Credits (420)		0	0	0	0	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		47,576,526	87,284,990	0	0	
61	<b>INTEREST CHARGES</b>						
62	Interest on Long-Term Debt (427)		0	0	0	0	
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0	
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0	
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0	
67	Interest on Debt to Associated Companies (430)	340	5,336	4,218,589	0	0	
68	Other Interest Expense (431)	340	11	0	0	0	
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		37,986,532	143,880,941	0	0	
70	Net Interest Charges (Total of lines 62 thru 69)		( 37,981,185)	( 139,662,352)	0	0	
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		427,782,288	197,342,488	0	0	
72	<b>EXTRAORDINARY ITEMS</b>						
73	Extraordinary Income (434)		0	0	0	0	
74	(Less) Extraordinary Deductions (435)		0	0	0	0	
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0	
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0	
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0	
78	Net Income (Total of lines 71 and 77)		427,782,288	197,342,488	0	0	

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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Statement of Retained Earnings**

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.

Line No.	Item  (a)	Contra Primary Account Affected  (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			



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### Statement of Cash Flows

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	427,782,288	197,342,488
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	95,465,367	8,645,809
5	Amortization of (Specify) (footnote details)	8,072,954	192,994
6	Deferred Income Taxes (Net)	( 131,128,806)	125,642,672
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	( 54,533,690)	( 8,736,842)
9	Net (Increase) Decrease in Inventory	( 694,265)	( 10,495,599)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	66,220,277	15,528,645
12	Net (Increase) Decrease in Other Regulatory Assets	161,893,037	( 83,644,564)
13	Net Increase (Decrease) in Other Regulatory Liabilities	( 105,052,431)	712,892
14	(Less) Allowance for Other Funds Used During Construction	105,586,802	82,560,392
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	( 411,257)	( 74,696,383)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	362,026,672	87,931,720
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 1,487,499,937)	( 2,861,434,125)
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	( 105,586,802)	( 82,560,392)
27	Net Salvage Proceeds and Cost of Removal		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 1,381,913,135)	( 2,778,873,733)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		1,456
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		( 4,144,868)
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
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		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 1,381,913,135)	( 2,783,017,145)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Contributions	1,314,932,705	2,755,980,773
57	Net Increase in Short-term Debt (c)		
58	Other (footnote details):		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	1,314,932,705	2,755,980,773
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other: Distributions	( 295,000,000)	
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	1,019,932,705	2,755,980,773
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	46,242	60,895,348
75			
76	Cash and Cash Equivalents at Beginning of Period	115,684,874	54,789,526
77			
78	Cash and Cash Equivalents at End of Period	115,731,116	115,684,874

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FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	Amount
Utility plant (404-405)	\$ 813,408
Miscellaneous amortization (425)	7,259,546
Total	\$ 8,072,954

**Schedule Page: 120 Line No.: 16 Column: b**

Other Operating:	Amount
Prepayments, net	\$ (430,647)
Other	19,390
Total	\$ (411,257)

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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.

## NOTE A – ORGANIZATION AND OPERATIONS:

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65 percent by ET Rover Pipeline, LLC (“Rover Holdco”), 20 percent by Traverse Rover LLC and 15 percent by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively the “Traverse Member”) are wholly owned subsidiaries of Traverse Midstream Holdings LLC which is primarily owned by The Energy & Minerals Group. In October 2017, Energy Transfer Partners L.P. (“ETO”) completed the previously announced contribution transaction with a fund managed by Blackstone Energy Partners and Blackstone Capital Partners (“Blackstone”), pursuant to which ETO exchanged a 49.9% interest in Rover Holdco. As a result, Rover Holdco is now owned 50.1% by ETO and 49.9% by Blackstone. Upon closing, Blackstone contributed funds to reimburse ETO for it’s pro rata share of the Rover construction costs incurred by ETO through the closing date, along with the payment of additional amounts subject to certain adjustments.

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In October 2018, Energy Transfer Equity, L.P. (“ET”) and ETO completed the merger of ETO with a wholly-owned subsidiary of ET in a unit-for-unit exchange (the “Energy Transfer Merger”). Following the closing of the Energy Transfer Merger, ET changed its name to “Energy Transfer LP” and ETO changed its name to “Energy Transfer Operating, L.P.”

**Operations.** Rover is a new 713-mile natural gas pipeline designed to transport 3.25 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada. Rover is subject to the jurisdiction of the Federal Energy Regulatory Commission (“FERC”).

Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project. The pipeline is substantially subscribed with 15- and 20-year fee-based contracts to transport up to 3.25 Bcf/d of capacity. Rover was completed and available for full commercial operation since November 2018.

Rover evaluated subsequent events through April 17, 2019, the date on which the financial statements were available to be issued.

## NOTE B – ESTIMATES AND SIGNIFICANT ACCOUNTING POLICIES:

### 1. Basis of Presentation

Rover’s financial statements presented herein are prepared in accordance with the accounting requirements of the FERC, as set forth in the applicable Uniform System of Accounts and published accounting releases, which constitute a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (“GAAP”). Rover’s accounting policies generally conform to Accounting Standards Codification (“ASC”) *Topic 980, Regulated Operations*. The most significant differences between GAAP and the financial statements presented herein are: (1) the classification of certain accounts on the balance sheet, statement of income and statement of cash flows, and (2) under ASC 980 certain assets and liabilities from the regulated ratemaking process are recorded that would not be recorded under GAAP for non-regulated entities.

### 2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### 3. Accounting Pronouncements

**Recently Adopted Pronouncement.** In May 2014, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* (“ASU 2014-09”), which clarifies the principles for recognizing revenue based on the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Rover adopted ASU 2014-09 on January 1, 2018. Rover has made appropriate design and implementation updates to the business processes, systems and internal controls to support recognition and disclosure under the new standard.

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Utilizing the practical expedients allowed under the modified retrospective adoption method, ASC Topic 606 was only applied to existing contracts for which Rover had remaining performance obligations as of January 1, 2018, and new contracts entered into after January 1, 2018. ASC Topic 606 was not applied to contracts that were completed prior to January 1, 2018.

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Rover elected to apply the modified retrospective method to adopt the new standard. For contracts in scope of the new revenue standard as of January 1, 2018, the cumulative adjustment to Other paid-in capital was nil. The comparative information has not been restated under the modified retrospective method and continues to be reported under the accounting standards in effect for those periods.

The adoption of the new revenue standard by Rover resulted in no reclassifications between revenue and operating expenses. There were no changes in the timing of recognition of revenue and therefore no impact to the balance sheet upon adoption.

**Recent Accounting Pronouncement.** In February 2016, the FASB issued Accounting Standards Update No. 2016-02, Leases (*Topic 842*) (“ASU 2016-02”), which establishes the principles that lessees and lessors shall apply to report information about the amount, timing, and uncertainty of cash flows arising from a lease. The update requires lessees to record virtually all leases on their balance sheets. For lessors, this amended guidance modifies the classification criteria and the accounting for sales-type and direct financing leases. In January 2018, the FASB issued Accounting Standards Update No. 2018-01 (“ASU 2018-01”), which provides an optional transition practical expedient to not evaluate under Topic 842 existing or expired land easements that were not previously accounted for as leases under the existing lease guidance in Topic 840. For GAAP reporting, Rover plans to elect the package of transition practical expedients and will adopt this standard beginning with its first quarter of fiscal 2019 and apply it retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment to Other paid-in capital.

On December 27, 2018, the FERC issued guidance for the accounting and financial reporting for leases (Docket No. AI19-1-000). The guidance addressed how to apply the FERC’s accounting and reporting requirements related to lease arrangements in response to Topic 842. Under the FERC’s accounting regulations, operating leases are not required to be capitalized and reported in the balance sheet accounts established for capital leases. However, the FERC will permit jurisdictional entities to record operating leases that may be capitalized under Topic 842 in the FERC balance sheet accounts that have already been established for capital lease assets and liabilities if certain tracking, reporting and internal controls are in place. All other provisions of the FERC’s accounting and reporting requirements for lease accounting are not affected by Topic 842. Topic 842 will have no impact on the existing ratemaking treatment or practices.

#### **4. Cash and Cash Equivalents**

Cash equivalents consist of highly liquid investments, which are readily convertible into cash and have original maturities of three months or less. Rover places cash deposits and temporary cash investments with high credit quality financial institutions. At times, cash and cash equivalents may be uninsured or in deposit accounts that exceed the Federal Deposit Insurance Corporation insurance limit.

#### **5. Materials and Supplies**

Plant materials and operating supplies are carried at the lower of weighted average cost or market. Materials transferred out of warehouses are priced at weighted average cost.

#### **6. Natural Gas Imbalances**

Natural gas imbalances occur as a result of differences in volumes of natural gas received and delivered. Rover records natural gas imbalance in-kind receivables and payables at the current market prices. Shipper imbalances are

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recorded at contractual prices.



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## 7. Fuel Tracker

The fuel tracker is the cumulative balance owed to Rover by its customers or owed by Rover to its customers for gas used in the operation of its system. The fuel gas reimbursement percentages are based on specific percentages pursuant to Rover's tariff in order to provide fuel to cover gas used in the operation of its system. The net difference between the fuel reimbursement percentage received and gas used in the operation of its system is recorded as a regulatory asset or regulatory liability. Semi-annually in April and November, the fuel gas reimbursement will be adjusted pursuant to the tariff. The fuel reimbursement is in-kind and non-discountable.

## 8. Property, Plant and Equipment

**Additions.** Ongoing additions of utility plant are stated at cost. Rover capitalizes all construction related direct labor and material costs, as well as indirect construction costs. Such indirect construction costs primarily include labor and related costs of departments associated with supporting construction activities and allowance for funds used during construction. The indirect capitalized labor and related costs are largely based upon results of periodic time studies or management reviews of time allocations, which provide an estimate of time spent supporting construction projects. The cost of replacements and betterments that extend the useful life of utility plant is also capitalized. The cost of repairs and replacements of minor utility plant items is charged to expense as incurred. At December 31, 2018 and 2017, Rover has current liabilities of \$211 million and \$524.4 million, respectively, related to Construction work in progress recorded in Miscellaneous current and accrued liabilities, Account 242 and Taxes accrued, Account 236.

**Retirements.** When ordinary retirements of utility plant occur, the original cost plus cost of removal less salvage value is removed by a charge to accumulated depreciation and amortization, with no gain or loss recorded. When entire regulated operating units of utility plant are retired or sold, the original cost less salvage value and related accumulated depreciation and amortization accounts are removed, with any resulting gain or loss recorded in income.

**Depreciation.** Rover computes depreciation expense using the straight-line method based on the FERC mandated useful lives of the assets.

**Allowance for Funds Used During Construction ("AFUDC").** AFUDC is a utility accounting practice applied pursuant to guidelines prescribed by the FERC and capitalized as part of the cost of utility plant. It represents the cost of servicing the capital invested in construction work-in-progress.

In 2018, Rover charged \$161.8 million to Other deductions, Account 426.5 to remove a regulatory asset for the tax gross up on AFUDC equity. Rover's rate recovery on this regulatory asset was disallowed based on the FERC's issuance of a Revised Policy Statement on Treatment of Income Taxes ("Revised Policy Statement") in 2018 which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service rates. The FERC issued the Revised Policy Statement in response to a remand from the United States Court of Appeals for the District of Columbia Circuit in *United Airlines v. FERC*, in which the court determined that the FERC had not justified its conclusion that a pipeline organized as a master limited partnership would not "double recover" its taxes under the current policy by both including an income tax allowance in its cost of service and earning a return on equity calculated using the discounted cash flow methodology.

## 9. Environmental Expenditures

Environmental expenditures that relate to an existing condition caused by past operations that do not contribute to current or future revenue generation are expensed. Environmental expenditures relating to current or future revenues

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are expensed or capitalized as appropriate. Liabilities are recorded when environmental assessments and/or clean-ups are probable and the costs can be reasonably estimated. Remediation obligations are not discounted because the timing of future cash flow streams is not predictable. As of December 31, 2018 and 2017, there were no amounts accrued for future environmental expenditures.

#### 10. Revenue Recognition

Rover's revenues from transportation of natural gas are based on capacity reservation charges and commodity usage charges. Reservation revenues are based on contracted rates and capacity reserved by the customers and are recognized monthly. Revenues from commodity usage charges are also recognized monthly based on the volumes delivered for the customer based on Rover's tariff.

Because Rover is subject to FERC regulations, revenues collected during the pendency of a rate proceeding may be required by the FERC to be refunded in the final order. Rover establishes reserves for such potential refunds, as appropriate. No such reserves were required at December 31, 2018 and 2017.

#### 11. Accounts Receivable and Allowance for Doubtful Accounts

Rover primarily generates its revenues from firm transportation contracts with natural gas producers. This concentration of customers may impact Rover's overall exposure to credit risk, either positively or negatively, in that the customers may be similarly affected by changes in economic or other conditions. Rover manages trade credit risk to mitigate credit losses and exposure to uncollectible trade receivables. Prospective and existing customers are reviewed regularly for creditworthiness based upon pre-established standards consistent with FERC filed tariffs to manage credit risk within approved tolerances. Customers that do not meet minimum credit standards are required to provide additional credit support in the form of a letter of credit, prepayment, or other forms of security.

Rover establishes an allowance for doubtful accounts on trade receivables based on the expected ultimate recovery of these receivables and considers many factors including historical customer collection experience, general and specific economic trends, and known specific issues related to individual customers, sectors, and transactions that might impact collectability. Increases in the allowance are recorded as a component of operating expenses; reductions in the allowance are recorded when receivables are subsequently collected or written-off. Past due receivable balances are written-off when Rover's efforts have been unsuccessful in collecting the amount due. Rover had no allowance for doubtful accounts recorded as of December 31, 2018 and 2017.

The following table presents the relative contribution to Rover's total operating revenue from each customer that comprised at least 10% of its operating revenues:

	Years Ended December 31,	
	2018	2017
Customer A	38%	58%
Customer B	27%	13%
Customer C	10%	-

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Rover has the following transportation receivables from these customers at the dates indicated:

	December 31,	
	2018	2017
	(In thousands)	
Customer A	\$ 20,675	\$ 9,264
Customer B	12,423	35
Customer C	5,968	-

## 12. Asset Retirement Obligations (“ARO”)

Legal obligations associated with the retirement of long-lived assets are recorded at fair value at the time the obligations are incurred, if a reasonable estimate of fair value can be made. Present value techniques are used which reflect assumptions such as removal and remediation costs, inflation, and profit margins that third parties would demand to settle the amount of the future obligation. Upon initial recognition of the liability, costs are capitalized as a part of the long-lived asset and depreciated over the useful life of the related asset. The liability is accreted to its present value each period with accretion being recorded to operating expense or regulatory asset, as applicable, with a corresponding increase in the carrying amount of the liability. Rover was not able to reasonably measure the fair value of the asset retirement obligations as of December 31, 2018 or 2017 as the expected settlement dates were indeterminable. Rover will record an asset retirement obligation in the period in which Rover can reasonable determine the settlement date.

## 13. Income Taxes

The ability of interstate pipelines held in tax pass through entities to include an allowance for income taxes as a cost-of-service element in their regulated rates has been subject to extensive litigation before the FERC and the courts for a number of years. Effective January 2018, the 2017 Tax and Jobs Act (the “Tax Act”) changed several provisions of the federal tax code, including a reduction in the maximum corporate tax rate. On March 15, 2018, in a set of related proposals, the FERC addressed treatment of federal income tax allowances in regulated entity rates. The FERC issued a Revised Policy Statement stating that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service. While Rover is not a master limited partnership pipeline, the reference the FERC makes to a master limited partnership pipeline in its Final Rule (Order 849) includes pipelines, such as Rover, that do not pay taxes itself and is owned by master limited partnerships. The FERC issued the Revised Policy Statement in response to a remand from the United States Court of Appeals for the District of Columbia Circuit in *United Airlines v. FERC*, in which the court determined that the FERC had not justified its conclusion that a pipeline organized as a master limited partnership would not “double recover” its taxes under the current policy by both including an income-tax allowance in its cost of service and earning a return on equity calculated using the discounted cash flow methodology. On July 18, 2018, the FERC issued an order denying requests for rehearing and clarification of its Revised Policy Statement because it is non-binding policy and parties will have the opportunity to address the policy as applied in future cases. In the rehearing order, the FERC clarified that a pipeline organized as a master limited partnership will not be precluded in a future proceeding from arguing and providing evidentiary support that it is entitled to an income tax allowance and demonstrating that its recovery of an income tax allowance does not result in a double-recovery of investors’ income tax costs. As a consequence of the Revised Policy Statement, in 2018 Rover did not record income taxes and accumulated deferred income tax balances were written off to Provision of deferred income taxes, Accounts 410.1 and 411.1.

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#### 14. Fair Value Measurement

The carrying amounts of cash and cash equivalents, accounts receivable and accounts payable approximate fair value.

#### 15. Deferred Contract Cost

The Deferred contract cost is being amortized over 15 years and are reflected in Miscellaneous amortization, Account 425. Amortization expenses were \$7.3 million and nil for the years ended December 31, 2018 and 2017, respectively.

#### NOTE C – RELATED PARTY TRANSACTIONS:

The following table provides a summary of affiliate transactions for the period presented:

	Years Ended December 31,	
	2018	2017
	(In thousands)	
Operating revenues (1)	\$ 614	\$ 634
Operations and maintenance (2)	4,343	644
General and administrative (2)	8,693	1,148
Taxes, other than income (3)	980	79
Transportation and compression expense (4)	88,166	28,698
Interest income (5)	-	4,218
Interest expense (5)	-	4,218

(1) Rover provides natural gas transportation services to ETC Marketing, Ltd., an indirect subsidiary of ETO.

(2) Primarily represents corporate charges and services provided by ETO and its subsidiaries.

(3) Payroll taxes associated with the corporate charges and services provided by ETO and its subsidiaries.

(4) Transportation and compression gas services from Trunkline Gas Company, LLC and Panhandle Eastern Pipe Line Company LP, both indirect subsidiaries of ETO. These expenses are reflected on the accompanying Statement of Income in Operations expense.

(5) Payments received from the Traverse Member related to deferred capital calls, characterized as Interest income of \$4.2 million to offset Interest expense of \$4.2 million paid by Rover to Rover Holdco.

Accounts receivable and accounts payable to and by affiliates primarily relate to materials and services provided by ETO and its subsidiaries for Rover's pipeline construction and operating activities.

Rover had a \$13.5 million note payable to Rover Holdco which was entered into and repaid in the second quarter of 2018.

Rover received capital contributions from its Members of \$1.3 billion and \$2.8 billion during the years ended December 31, 2018 and 2017, respectively. Rover paid cash distributions to its Members of \$295 million and nil during the years ended December 31, 2018 and 2017, respectively.

Rover has transportation and exchange gas receivables and payables with various affiliates as a result of differences in volumes of gas received and delivered on behalf of those affiliates. The imbalances are settled based on the operator balancing agreements that Rover has with those affiliates. Rover has an imbalance receivable from affiliates of \$0.2

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million and \$0.3 million as of December 31, 2018 and 2017, respectively.

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#### NOTE D – INCOME TAXES:

The following table provides a summary of the current and deferred components of income tax (benefit) expense.

	Years Ended December 31,	
	2018	2017
	(In thousands)	
Current expense		
Federal	\$ -	\$ -
State	-	-
Total	-	-
Deferred expense		
Federal	\$ (100,563)	\$ 106,263
State	(30,566)	19,380
Total income tax (benefit) expense	<u>\$ (131,129)</u>	<u>\$ 125,643</u>

The differences between Rover's effective income tax rate and the U.S. federal income tax statutory rate were as follow:

	Years Ended December 31,	
	2018	2017
	(In thousands)	
Computed statutory income tax expense at 35%	\$ -	\$ 113,045
Changes in income taxes resulting from:		
State income taxes, net of federal income tax	-	12,597
Reversal of accumulated deferred income taxes as prescribed by FERC Revised Policy Statement Docket No. PL17-1	(131,129)	-
Other	-	1
Total income tax (benefit) expense	<u>\$ (131,129)</u>	<u>\$ 125,643</u>

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Deferred income taxes result from temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. The table below summarizes the principal components of Rover's deferred tax assets (liabilities) as follows:

	December 31,	
	2018	2017
	(In thousands)	
Deferred income tax assets:		
Regulatory and other reserves	\$ -	\$ 28,559
Net operating loss carryforward	-	149,224
Total deferred income tax assets	<u>\$ -</u>	<u>\$ 177,783</u>
Deferred income tax liabilities:		
Utility plant	\$ -	\$ (190,643)
Regulatory and other reserves	-	(118,269)
Total deferred income tax liabilities	<u>\$ -</u>	<u>\$ (308,912)</u>
Net deferred income tax liability	<u>\$ -</u>	<u>\$ (131,129)</u>

Rover's net deferred income tax liability was impacted by the change in the U.S. federal income tax statutory rate from 35% to 21% in 2017. Rover applied regulatory accounting and recorded \$109.7 million in Other regulatory liabilities, Account 254. In 2018, the regulatory liability related to the Federal Tax Rate Change was written off to Miscellaneous nonoperating income, Account 421 due to disallowance of income tax recovery on master limited partnerships.

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes (Docket No. PL17-1) which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

The entry below reflects the FERC amounts affected by the change in the U.S. federal income tax statutory rate from 35% to 21% in 2017 and the subsequent deferred income tax balances recognized in income in 2018.

Account	Description	Debit/(Credit)	
		2018	2017
		(In thousands)	
190	Accumulated Deferred Income Taxes	\$ -	\$ (48,211)
254	Other Regulatory Liabilities	109,725	(109,725)
282	Accumulated Deferred Income Taxes - Other Property	-	136,640
283	Accumulated Deferred Income Taxes - Property	-	21,296
421	Miscellaneous Nonoperating Income	109,725	-

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#### NOTE E – UTILITY PLANT:

The following table provides a summary of utility plant:

	Lives in Year	December 31,	
		2018	2017
		(In thousands)	
Transmission	40	\$ 6,297,852	\$ 1,687,423
General	5	256	37
Intangibles	5	3,378	1,748
Construction work-in-progress		9,369	3,440,944
Total property, plant and equipment		<u>\$ 6,310,855</u>	<u>\$ 5,130,152</u>

#### NOTE F – REGULATORY MATTERS, COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

Regulatory Matters. On February 20, 2015, Rover filed a certificate application with the FERC pursuant to Section 7(c) of the Natural Gas Act for authorization to construct and operate a natural gas pipeline system. The FERC issued an Order Issuing Certificate on February 2, 2017 and granted construction commencement authorization on March 3, 2017. All facilities included in the certificate application were completed and available for full commercial operation since November 2018.

Included in the March 15, 2018 proposals is a Notice of Proposed Rulemaking (“NOPR”) proposing rules for implementation of the Revised Policy Statement and the corporate income tax rate reduction with respect to natural gas pipeline rates. On July 18, 2018, the FERC issued a Final Rule (Order No. 849) adopting procedures that are generally the same as proposed in the NOPR with a few clarifications and modifications. With limited exceptions, the Final Rule requires all FERC regulated natural gas pipelines that have cost-based rates for service to make a one-time Form No. 501-G filing providing certain financial information and to make an election on how to treat its existing rates. The Final Rule suggests that this information will allow the FERC and other stakeholders to evaluate the impacts of the Tax Act and the Revised Policy Statement on each individual pipeline’s rates. The Final Rule also requires that each FERC regulated natural gas pipeline select one of four options: file a limited Natural Gas Act (“NGA”) Section 4 filing reducing its rates only as required related to the Tax Act and the Revised Policy Statement, commit to filing a general NGA Section 4 rate case in the near future, file a statement explaining why an adjustment to rates is not needed, or take no other action. For the limited NGA Section 4 option, the FERC clarified that, notwithstanding the Revised Policy Statement, a pipeline organized as a master limited partnership does not need to eliminate its income tax allowance but, instead, can reduce its rates to reflect the reduction in the maximum corporate tax rate. Rover filed their FERC Form No. 501-G on October 08, 2018 in which it explained why an adjustment to its rates was not needed. On March 20, 2019 the FERC issued an order terminating FERC Form No. 501-G proceedings (Docket No. RP19-422-000) without taking any further action finding that Rover had complied with the filing requirements of Order No. 849.



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**Purchase Commitments.** As of December 31, 2018, Rover has commitments of approximately \$202 million for capital projects related to the construction of its pipeline. These expenditures are expected to be funded by member contributions. In general, contracts signed for purchases of goods and services have clauses that allow Rover to terminate its commitment for specific cause. Currently, no such actions are anticipated.

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of December 31, 2018 and 2017, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency (“Ohio EPA”) filed suit against Rover and Pretec Directional Drilling, LLC (“Pretec”) seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. Laney Directional Drilling Co., Atlas Trenchless, LLC, Mears Group, Inc., D&G Directional Drilling, Inc. d/b/a D&G Directional Drilling, LLC, and B&T Directional Drilling, Inc.(collectively, with Rover and Pretec, “Defendants”) were added as defendants on April 17, 2018 and July 18, 2018.

Ohio EPA alleges that the Defendants illegally discharged millions of gallons of drilling fluids into Ohio’s waters that caused pollution and degraded water quality, and that the Defendants harmed pristine wetlands in Stark County. Ohio EPA further alleges that the Defendants caused the degradation of Ohio’s waters by discharging pollution in the form of sediment-laden storm water into Ohio’s waters and that Rover violated its hydrostatic permits by discharging effluent with greater levels of pollutants than those permits allowed and by not properly sampling or monitoring effluent for required parameters or reporting those alleged violations. Rover and other Defendants filed several motions to dismiss and Ohio EPA filed a motion in opposition. The State’s opposition to those motions was filed on October 12, 2018. Rover and other Defendants filed their replies on November 2, 2018. On March 13, 2019, the Court granted Rover and the other Defendants' motion to dismiss all counts. On April 10, the Ohio EPA filed a notice of appeal.

In January 2018, Ohio EPA sent a letter to the FERC to express concern regarding drilling fluids lost down a hole during horizontal directional drilling (“HDD”) operations as part of the Rover construction. Rover sent a January 24 response to the FERC and stated, among other things, that as Ohio EPA conceded, Rover was conducting its drilling operations in accordance with specified procedures that had been approved by the FERC and reviewed by the Ohio EPA. In addition, although the HDD operations were crossing the same resource as that which led to an inadvertent release of drilling fluids in April 2017, the drill in 2018 had been redesigned since the original crossing. Ohio EPA expressed concern that the drilling fluids could deprive organisms in the wetland of oxygen. Rover, however, has now fully remediated the site, a fact with which Ohio EPA concurs. Construction of Rover is now complete and the pipeline is fully operational.

**Environmental Matters.** Rover’s operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulation may expose Rover to significant fines, penalties and/or interruptions in operations. Rover’s environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property,

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employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

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## NOTE G –REVENUE:

The following disclosures discuss Rover’s revised revenue recognition policies upon the adoption of ASU 2014-09 on January 1, 2018, as discussed in Note B. These policies were applied to the current period only, and the amounts reflected in Rover’s financial statements for the year ended December 31, 2017 were recorded under Rover’s previous accounting policies.

Rover’s revenues are determined primarily by the amount of capacity the customers reserve as well as the actual volume of natural gas that flows through pipelines. Under transportation contracts, customers are charged (i) a demand fee, which is a fixed fee for the reservation of an agreed amount of capacity on Rover’s pipeline for a specified period of time and which obligates the customer to pay even if the customer does not transport natural gas on Rover’s pipeline, (ii) a transportation fee, which is based on the actual throughput of natural gas by the customer, (iii) fuel retention based on a percentage of gas transported on the pipeline, or (iv) a combination of the three, generally payable monthly.

The performance obligation with respect to these contracts is a promise to provide a single type of service daily over the life of the contract, which is fundamentally a “stand-ready” service. While there can be multiple activities required to be performed, these activities are not separable because such activities in combination are required to successfully transfer the overall service for which the customer has contracted. The fixed consideration of the transaction price is allocated ratably over the life of the contract and revenue should be recognized over time because the customer simultaneously receives and consumes the benefit of this service.

**Contract Balances with Customers.** Rover satisfies its obligations by transferring goods or services in exchange for consideration from customers. The timing of performance may differ from the timing the associated consideration is paid to or received from the customer, thus resulting in the recognition of a contract asset or a contract liability.

Rover recognizes a contract asset when making upfront consideration payments to certain customers or when providing services to customers prior to the time at which Rover is contractually allowed to bill for such services. As of December 31, 2018, no contract assets have been recognized.

Rover recognizes a contract liability if the customer's payment of consideration precedes Rover’s fulfillment of the performance obligations. As of December 31, 2018, no contract liabilities have been recognized.

**Performance Obligation.** At contract inception, Rover assesses the goods and services promised in its contracts with customers and identifies a performance obligation for each promise to transfer a good or service (or bundle of goods or services) that is distinct. To identify the performance obligations, Rover considers all the goods or services promised in the contract, whether explicitly stated or implied based on customary business practices. For a contract that has more than one performance obligation, Rover allocates the total contract consideration it expects to be entitled to, to each distinct performance obligation based on a standalone-selling price basis. Revenue is recognized when (or as) the performance obligations are satisfied, that is, when the customer obtains control of the good or service. Certain of our contracts contain variable components, which, when combined with the fixed component are considered a single performance obligation. For these types of contracts, only the fixed component of the contracts are included in the amount of revenue expected to be recognized on contracts with customers existing as of December 31, 2018.

As of December 31, 2018, the aggregate amount of transaction price allocated to unsatisfied (or partially satisfied) performance obligations is approximately \$11.88 billion and Rover expects to recognize this amount as revenue from

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2019 through 2038.

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**Practical Expedients Utilized by the Rover.** Rover elected the following practical expedients in accordance with Topic 606:

- **Right to invoice** – Rover elected to utilize an output method to recognize revenue that is based on the amount to which Rover has a right to invoice a customer for services performed to date, if that amount corresponds directly with the value provided to the customer for the related performance or its obligation completed to date. As such, Rover recognized revenue in the amount to which it had the right to invoice customers.
- **Significant financing component** – Rover elected not to adjust the promised amount of consideration for the effects of significant financing component if Rover expects, at contract inception, that the period between the transfer of a promised good or service to a customer and when the customer pays for that good or service will be one year or less.
- **Unearned variable consideration** – Rover elected to only disclose the unearned fixed consideration associated with unsatisfied performance obligations related to our various customer contracts which contain both fixed and variable components.

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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion					
Line No.	Item (a)	Total Company For the Current Quarter/Year			
1	UTILITY PLANT				
2	In Service				
3	Plant in Service (Classified)	2,340,699			
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	6,299,144,741			
7	Experimental Plant Unclassified				
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,301,485,440			
9	Leased to Others				
10	Held for Future Use				
11	Construction Work in Progress	9,369,084			
12	Acquisition Adjustments				
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,310,854,524			
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	105,128,694			
15	Net Utility Plant (Total of lines 13 and 14)	6,205,725,830			
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
17	In Service:				
18	Depreciation	104,111,176			
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	1,017,518			
22	TOTAL In Service (Total of lines 18 thru 21)	105,128,694			
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)	105,128,694			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		2,340,699		
4				
5				
6		6,299,144,741		
7				
8		6,301,485,440		
9				
10				
11		9,369,084		
12				
13		6,310,854,524		
14		105,128,694		
15		6,205,725,830		
16				
17				
18		104,111,176		
19				
20				
21		1,017,518		
22		105,128,694		
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32				
33		105,128,694		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.  
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.  
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.  
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	1,748,065	1,256,121
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,748,065	1,256,121
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		



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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account  (a)	Balance at Beginning of Year  (b)	Additions  (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and		

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,		
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	6,744,124	18,750,705
84	365.2 Rights-of-Way	349,640,165	62,373,954
85	366 Structures and Improvements	72,016,142	48,403,759
86	367 Mains	1,069,934,432	3,950,174,913
87	368 Compressor Station Equipment	199,534,696	418,324,832
88	369 Measuring and Regulating Station Equipment	45,497,523	56,456,541
89	370 Communication Equipment		
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	1,743,367,082	4,554,484,704
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements		
113	391 Office Furniture and Equipment		
114	392 Transportation Equipment		
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	36,835	
117	395 Laboratory Equipment		
118	396 Power Operated Equipment		
119	397 Communication Equipment		
120	398 Miscellaneous Equipment		
121	Subtotal (Enter Total of lines 111 thru 120)	36,835	
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	36,835	
125	TOTAL (Accounts 101 and 106)	1,745,151,982	4,555,740,825
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	1,745,151,982	4,555,740,825

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<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>
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including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				
3				
4			373,391	3,377,577
5			373,391	3,377,577
6				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				
82				
83			( 6,719,154)	18,775,675
84			( 114,783,138)	297,230,981
85			( 71,126)	120,348,775
86			137,807,913	5,157,917,258
87			( 15,976,809)	601,882,719
88			( 257,686)	101,696,378
89				
90				
91				
92				6,297,851,786
93				
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96				
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98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				
113			211,756	211,756
114				
115				
116				36,835
117				
118				
119			7,486	7,486
120				
121			219,242	256,077
122				
123				
124			219,242	256,077
125			592,633	6,301,485,440
126				
127				
128				
129			592,633	6,301,485,440

**Gas Property and Capacity Leased from Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
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6				
7				
8				
9				
10				
11				
12				
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45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Gas Property and Capacity Leased to Others

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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44				
45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
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45	Total			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p align="center"><b>Construction Work in Progress-Gas (Account 107)</b></p> <p>1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (less than \$1,000,000) may be grouped.</p>
--

Line No.	Description of Project  (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project  (c)
1	Compressor Stations and Meter Stations	9,369,084	
2			
3			
4			
5			
6			
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9			
10			
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45	Total	9,369,084	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility  (a)	CP Docket No.  (b)	Type of Rate Treatment  (c)	Gas Plant in Service  (d)
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	Total			0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Non-Traditional Rate Treatment Afforded New Projects (continued)

6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility.

7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).

8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.

9. In column i, report the amount of depreciation expense accrued on the facility during the year.

10. In column j, list any other expenses(including taxes) allocated to the facility.

11. In column k, report the incremental revenues associated with the facility.

12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.

13. Provide the total amounts for each column.

Line No.	Accumulated Depreciation  (e)	Accumulated Deferred Income Taxes (f)	Operating Expense  (g)	Maintenance Expense  (h)	Depreciation Expense  (i)	Other Expenses (including taxes) (j)	Incremental Revenues  (k)
1							
2							
3							
4							
5							
6							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>General Description of Construction Overhead Procedure</b>			

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

### 1. Construction Overhead

Direct company labor costs, including costs for supervisory personnel who devote time to capital projects, are direct-charged to work orders based on actual hours devoted to specific projects. Related employee benefit costs are charged to construction, retirement, and other work-in-progress projects monthly based on a loading rate applied to labor charges. Capitalized overhead amounts are calculated by applying a capital overhead rate to actual capital spend for the associated entity. The capital overhead rate was derived from an entity wide time study.

### 2. Allowance for funds used during construction ("AFUDC")

Allowance for funds used during construction is charged on all construction projects in Construction Work in Progress which have not been completed by the end of the month for which the allowance for funds used is being charged. For construction projects, an allowance for funds used during construction is charged up to the date the property is actually placed in service. The amount capitalized during the construction period is calculated pursuant to FERC rules which includes allowance for the cost of debt and equity funds. The amount is computed monthly by applying 1/12 of an annual rate to the balance of prior month plus half of the current month to each work order. Costs excluded from the AFUDC base are contract retentions, capital accruals, and purchase order accruals. The allowance for each month is credited to Allowance for Other Funds Used During Construction, Account 419.1, and Allowance for Borrowed Funds Used During Construction, Account 432.

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General Description of Construction Overhead Procedure (continued)			
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>			

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S		
	(2) Short-Term Interest			s
	(3) Long-Term Debt	D 33,094,008,037	49.21	d 4.01
	(4) Preferred Stock	P		p
	(5) Common Equity	C 34,150,908,060	50.79	c 13.00
	(6) Total Capitalization	67,244,916,097	100.00	
	(7) Average Construction Work In Progress Balance	W 2,607,139,604		
2. Gross Rate for Borrowed Funds    s(S/W) + d[(D/(D+P+C)) (1-(S/W))]			1.97	
3. Rate for Other Funds    [1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]			6.60	
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			1.97	
b. Rate for Other Funds -			6.60	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 218 Line No.: 6 Column: b**

Energy Transfer Operating, L.P. was used as the source for the capital structure.

**Schedule Page: 218 Line No.: 5 Column: d**

The reported rate is calculated by 50% of weighted average cost of debt of parent's debt structure and 50% of filed Rover's rate of equity. The certificate filing is Docket No. CP15-93, et al.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description  (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of				( 240,878)				( 240,878)
2	Gas Delivered to Storage				28,479,975				28,479,975
3	Gas Withdrawn from				26,110,517				26,110,517
4	Other Debits and Credits				( 2,759,044)				( 2,759,044)
5	Balance at End of Year				( 630,464)				( 630,464)
6	Dth				225,825				225,825
7	Amount Per Dth				( 2.7918)				( 2.7918)



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 220 Line No.: 7 Column: e**

Rover has no storage facilities, therefore account 117.4 is used to record operational fluctuations in line pack.

**Schedule Page: 220 Line No.: 5 Column: i**

Rover utilizes the fixed asset method of accounting for system line pack.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Investments (Account 123, 124, and 136)**

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
- (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
- (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 136 - Temporary Cash Investments		115,684,874	46,242
2				
3				
4				
5				
6				
7				
8				
9	TOTAL		115,684,874	46,242
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
1			115,731,116	331,552	
2					
3					
4					
5					
6					
7					
8					
9			115,731,116	331,552	
10					
11					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.  
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).  
(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.  
(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.  
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment  (a)	Date Acquired  (b)	Date of Maturity  (c)	Amount of Investment at Beginning of Year (d)
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40	TOTAL Cost of Account 123.1 \$			TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

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

Line No.	Nature of Payment  (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	430,647
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	
6	TOTAL	430,647

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<b>Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)</b> <b>(continued)</b>
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<b>EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)</b>
--

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							

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

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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

AFUDC Equity Gross Up was recorded in accordance with ASC 740.

**Schedule Page: 232 Line No.: 2 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 232 Line No.: 1 Column: g**

Rover's rate recovery on this regulatory asset was disallowed based on FERC's issuance of a Revised Policy Statement on Treatment of Income Taxes that stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service rates.

**Miscellaneous Deferred Debits (Account 186)**

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

Line No.	Description of Miscellaneous Deferred Debits  (a)	Balance at Beginning of Year  (b)	Debits  (c)	Credits  Account Charged (d)	Credits  Amount (e)	Balance at End of Year  (f)
1	Deferred Contract Cost	112,074,572	6,716,574	232 425	14,015,510	104,775,636
2	Deposit utility		20,000			20,000
3						
4						
5						
6						
7						
8						
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36						
37						
38						
39	Miscellaneous Work in Progress					
40	<b>Total</b>	112,074,572	6,736,574		14,015,510	104,795,636

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Accumulated Deferred Income Taxes (Account 190)**

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

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	177,782,734	177,782,734	
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	177,782,734	177,782,734	
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)	177,782,734	177,782,734	
8	Classification of TOTAL			
9	Federal Income Tax	136,341,537	136,341,537	
10	State Income Tax	41,441,197	41,441,197	
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
3							
4							
5							
6							
7							0
8							
9							
10							
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 7 Column: b**

Estimated balances of deferred income taxes that could be included in the development of jurisdictional recourse rates at 01/01/2018:

None

**Schedule Page: 234 Line No.: 7 Column: k**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Capital Stock (Accounts 201 and 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange	Number of Shares Authorized by Charter	Par or Stated Value per Share	Call Price at End of Year
	(a)	(b)	(c)	(d)
1				
2				
3				
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Capital Stock (Accounts 201 and 204)
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<p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p>
--

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2				
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5				
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39				
40	Total		0	0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Other Paid-In Capital (Accounts 208-211)**

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

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Other Paid-In Capital	
2	Balance at January 1, 2018	4,737,355,837
3	Net income	427,782,288
4	Members' contributions	1,314,932,705
5	Members' distributions	( 295,000,000)
6	Total Account 211 at December 31, 2018	6,185,070,830
7		
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40	Total	6,185,070,830

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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<b>DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)</b>		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
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13		
14		
TOTAL		

<b>CAPITAL STOCK EXPENSE (ACCOUNT 214)</b>		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
16		
17		
18		
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TOTAL		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

<p>1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1				
2				
3				
4				
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40	TOTAL			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year  Rate (in %) (e)	Interest for Year  Amount  (f)	Held by Respondent  Reacquired Bonds (Acct 222) (g)	Held by Respondent  Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year  (i)
1					
2					
3					
4					
5					
6					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.
2. Show premium amounts by enclosing the figures in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt originally issued.
4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1					
2					
3					
4					
5					
6					
7					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year  (f)	Debits During Year  (g)	Credits During Year  (h)	Balance at End of Year  (i)
1				
2				
3				
4				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p align="center"><b>Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)</b></p>
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<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>
--

Line No.	Designation of Long-Term Debt  (a)	Date Reacquired  (b)	Principal of Debt Reacquired  (c)	Net Gain or Loss  (d)	Balance at Beginning of Year  (e)	Balance at End of Year  (f)
1						
2						
3						
4						
5						
6						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18	TOTAL	
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26	TOTAL	
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29		
30		
31		
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34		
35		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1			
2	FICA		
3	Unemployment		
4	FHIT		
5	Subtotal Federal		
6			
7	State Unemployment - Ohio		
8	Subtotal State Unemployment		
9			
10	Ad Valorem Tax - Michigan 2018		
11	Ad Valorem Tax - Michigan 2017	14,122	
12	Ad Valorem Tax - Michigan 2016	1,144	
13	Ad Valorem Tax - Ohio 2018		
14	Ad Valorem Tax - Ohio 2017	71,835	
15	Ad Valorem Tax - Ohio 2016	( 35,822)	
16	Ad Valorem Tax - Oklahoma 2017	4,060	
17	Ad Valorem Tax - Pennsylvania 2018		
18	Ad Valorem Tax - Pennsylvania 2017	1	
19	Ad Valorem Tax - Pennsylvania 2016	( 94)	
20	Ad Valorem Tax - Texas 2018		
21	Ad Valorem Tax - Texas 2017	1,185,110	
22	Ad Valorem Tax - West Virginia 2018		
23	Ad Valorem Tax - West Virginia 2017	374	
24	Ad Valorem Tax - West Virginia 2016	( 3,145)	
25	Subtotal Ad Valorem Tax	1,237,585	
26			
27	Other State Taxes - Ohio	2,634,207	
28	Subtotal Other State Taxes	2,634,207	
29			
30	Sales and Use - Michigan	( 7)	
31	Sales and Use - Ohio	21,359	
32	Sales and Use - Pennsylvania	( 5,872)	
33	Sales and Use - Texas	87	
34	Sales and Use - West Virginia	273,543	
35	Subtotal Sales and Use	289,110	
36			
37			
38			
39			
<b>TOTAL</b>		4,160,902	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2	965,878	965,878			
3	1,697	1,697			
4	245,976	245,976			
5	1,213,551	1,213,551			
6					
7	6,356	6,356			
8	6,356	6,356			
9					
10	3,553,666	3,553,666			
11	( 505)	13,617			
12	( 1,144)				
13	69,021,773			69,021,773	
14	( 34,054)	37,781			
15	35,822				
16	( 4,060)				
17	2,415	2,415			
18	( 1)				
19	94				
20	10,370	10,370			
21	( 50,282)	1,134,828			
22	15,453	15,453			
23	( 374)				
24	3,145				
25	72,552,318	4,768,130		69,021,773	
26					
27	14,974,572	8,782,582		8,826,197	
28	14,974,572	8,782,582		8,826,197	
29					
30	1,167	1,343		( 183)	
31	236,529	67,919		189,968	
32	9,025	9,825		( 6,672)	
33	1,251			1,338	
34	496,024	284,466		485,102	
35	743,996	363,553		669,553	
36					
37					
38					
39					
<b>TOTAL</b>	89,490,793	15,134,172		78,517,523	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p><b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b></p> <p>1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>
---

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)			
Line No.	Electric (Account 408.1, 409.1)  (i)	Gas (Account 408.1, 409.1)  (j)	Other Utility Dept. (Account 408.1, 409.1)  (k)
1			
2		965,878	
3		1,697	
4		245,976	
5		1,213,551	
6			
7		6,356	
8		6,356	
9			
10		2,085,913	
11		( 505)	
12		( 1,144)	
13		69,021,773	
14		( 34,053)	
15		35,822	
16		( 4,060)	
17		1,373	
18		( 1)	
19		94	
20		10,370	
21		( 50,282)	
22		( 401,215)	
23		( 375)	
24		3,145	
25		70,666,855	
26			
27		14,974,572	
28		14,974,572	
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
TOTAL		86,861,334	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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<p align="center"><b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b></p> <p align="center"><b>(continued)</b></p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p> <p>11. Report in column (q) the applicable effective state income tax rate.</p>
--

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other  (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10				1,467,753	
11					
12					
13					
14					
15					
16					
17				1,042	
18					
19					
20					
21					
22				416,668	
23					
24					
25				1,885,463	
26					
27					
28					
29					
30				1,167	
31				236,529	
32				9,025	
33				1,251	
34				496,024	
35				743,996	
36					
37					
38					
39					
<b>TOTAL</b>				2,629,459	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Miscellaneous Current and Accrued Liabilities (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.  
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item  (a)	Balance at End of Year (b)
1	Capital expenditures	211,106,864
2	Transportation and exchange payables	1,863,774
3	Management incentive	529,303
4	Other (less than \$250,000)	338,941
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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31		
32		
33		
34		
35		
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43		
44		
45	Total	213,838,882

Other Deferred Credits (Account 253)

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Other (less than \$250,000)					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	Total	0		0	0	0



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Accumulated Deferred Income Taxes-Other Property (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	153,607,902		153,607,902
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)	153,607,902		153,607,902
6	Other (Specify) (footnote details)	113,649,032	744,477	114,393,509
7	TOTAL Account 282 (Enter Total of lines 5 thr	267,256,934	744,477	268,001,411
8	Classification of TOTAL			
9	Federal Income Tax	204,959,280	570,939	205,530,219
10	State Income Tax	62,297,654	173,538	62,471,192
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3							
4							
5							
6							
7							0
8							
9							
10							
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 274 Line No.: 6 Column: b**

	01/01/2018
AFUDC Equity	\$ 77,358,555
AFUDC Debt	37,034,954
Contribution in Aid of Construction	(744,477)
	<u>\$ 113,649,032</u>

**Schedule Page: 274 Line No.: 5 Column: b**

Estimated balances of deferred income taxes that could be included in the development of jurisdictional recourse rates at 01/01/2018:

Book Depreciation	\$ 153,607,902
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**Schedule Page: 274 Line No.: 7 Column: k**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)	41,654,606		41,654,606
7	TOTAL Account 283 (Total of lines 5 thru 6)	41,654,606		41,654,606
8	Classification of TOTAL			
9	Federal Income Tax	31,944,908		31,944,908
10	State Income Tax	9,709,698		9,709,698
11	Local Income Tax			

Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3							
4							
5							
6							
7							0
8							
9							
10							
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 7 Column: k**

The deferred income tax balances were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement on Treatment of Income Taxes which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

**Schedule Page: 276 Line No.: 6 Column: b**

AFUDC Gross-up \$ 41,654,606

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	Fuel Tracker	712,892	407.4	2,032,935		4,625,943	3,305,900
2	Deferred Cashout		407.3	136,957		2,216,179	2,079,222
3	Penalty Credit Refunds		495	64,176		64,176	
4	Federal Tax Rate Change	109,724,661	421		109,724,661		0
5							
6							
7							
8							
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43							
44							
45	Total	110,437,553		2,234,068	109,724,661	6,906,298	5,385,122

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 2 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 3 Column: a**

Section 23.2 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 4 Column: g**

Reversal of excess ADIT recorded in Regulatory Liabilities, Account 254, for balances that the rate treatment is disallowed to ratepayers. The amounts are written off to to Account 421, Miscellaneous Non-Operating Income, Docket No. PL19-2 dated Nov 15, 2018.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489..3)					
3	FT	98,188,195			63,924,554	63,924,554
4	GPS				5,265	5,265
5	IT	1,583,083			1,629,675	1,629,675
6						
7						
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Monthly Quantity & Revenue Data by Rate Schedule (continued)						
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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	99,771,278			65,559,494	65,559,494
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)				( 3,534)	( 3,534)
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues				( 3,534)	( 3,534)
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	99,771,278			65,555,960	65,555,960

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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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.	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										
2										
3	93,822,799			62,927,428	62,927,428	95,111,672			65,004,348	65,004,348
4				19,007	19,007				13,275	13,275
5	533,647			( 132,287)	( 132,287)	21,647			12,848	12,848
6										
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47										

Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	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)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	94,356,446			62,814,148	62,814,148	95,133,319			65,030,471	65,030,471
64										
65										
66										
67										
68										
69										
70										
71										
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90										
91										
92										
93										
94										
95										
96										
97										
98				2,382	2,382				( 6,629)	( 6,629)
99										
100				2,382	2,382				( 6,629)	( 6,629)
101	94,356,446			62,816,530	62,816,530	95,133,319			65,023,842	65,023,842

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p align="center"><b>Gas Operating Revenues</b></p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</p>
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	539,328,882	54,793,365	539,328,882	54,793,365	795,240,320	94,637,464
11						
12						
13						
14						
15						
16						
17						
18	5		5			
19	539,328,887	54,793,365	539,328,887	54,793,365		
20						
21	539,328,887	54,793,365	539,328,887	54,793,365		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)
---

- |  |
|--|
| 1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).<br>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. |
|--|

Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<b>Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)</b>
--

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). 4. Delivered Dth of gas must not be adjusted for discounting.
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
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Empty space for additional information
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)					
1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).					
Line No.	Zone of Delivery, Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Mainline - FT				
2	Mainline - IT				
3	Market North - FT				
4	Market North - IT				
5	Market South - FT				
6	Market South - IT				
7	Supply - FT				
8	Supply - IT				
9	Total				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

4. Delivered Dth of gas must not be adjusted for discounting.

5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.

6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1	255,411,982	35,028,852	255,411,982	35,028,852	492,002,482	73,085,431
2	895,189	4,023,857	895,189	4,023,857	3,074,871	8,019,406
3	159,252,817		159,252,817		195,643,393	
4	124,260		124,260		1,288,492	
5	121,177,221	15,740,555	121,177,221	15,740,555	102,457,776	13,532,627
6	60,429		60,429		605,378	
7	2,357,173	101	2,357,173	101	56,877	
8	49,811		49,811		111,051	
9	539,328,882	54,793,365	539,328,882	54,793,365	795,240,320	94,637,464
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<b>Revenues from Storing Gas of Others (Account 489.4)</b>  1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).
---

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	(a)	(b)	(c)	(d)	(e)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p align="center"><b>Revenues from Storing Gas of Others (Account 489.4)</b></p> <p>4. Dth of gas withdrawn from storage must not be adjusted for discounting.</p> <p>5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Discounted Rate Services and Negotiated Rate Services**

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

Line No.	Account  (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue	Volumes	Revenue	Volumes
		(b)	(c)	(d)	(e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	7,184,396	126,207,386	527,642,361	883,508,638
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
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38					
39					
	<b>Total</b>	7,184,396	126,207,386	527,642,361	883,508,638

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 313 Line No.: 2 Column: c**

The volumes in column (c) includes discounted reservation contract quantities and commodity transactions.

**Schedule Page: 313 Line No.: 2 Column: e**

The volumes in column (c) includes negotiated reservation contract quantities and commodity transactions.

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
<b>Gas Operation and Maintenance Expenses</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. PRODUCTION EXPENSES				
2	A. Manufactured Gas Production				
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0		
4	B. Natural Gas Production				
5	B1. Natural Gas Production and Gathering				
6	Operation				
7	750 Operation Supervision and Engineering	0	0		
8	751 Production Maps and Records	0	0		
9	752 Gas Well Expenses	0	0		
10	753 Field Lines Expenses	0	0		
11	754 Field Compressor Station Expenses	0	0		
12	755 Field Compressor Station Fuel and Power	0	0		
13	756 Field Measuring and Regulating Station Expenses	0	0		
14	757 Purification Expenses	0	0		
15	758 Gas Well Royalties	0	0		
16	759 Other Expenses	0	0		
17	760 Rents	0	0		
18	TOTAL Operation (Total of lines 7 thru 17)	0	0		
19	Maintenance				
20	761 Maintenance Supervision and Engineering	0	0		
21	762 Maintenance of Structures and Improvements	0	0		
22	763 Maintenance of Producing Gas Wells	0	0		
23	764 Maintenance of Field Lines	0	0		
24	765 Maintenance of Field Compressor Station Equipment	0	0		
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0		
26	767 Maintenance of Purification Equipment	0	0		
27	768 Maintenance of Drilling and Cleaning Equipment	0	0		
28	769 Maintenance of Other Equipment	0	0		
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0		





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<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals	0	0	
62	796 Nonproductive Well Drilling	0	0	
63	797 Abandoned Leases	0	0	
64	798 Other Exploration	0	0	
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases	0	0	
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0	
70	801 Natural Gas Field Line Purchases	0	0	
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
72	803 Natural Gas Transmission Line Purchases	0	0	
73	804 Natural Gas City Gate Purchases	0	0	
74	804.1 Liquefied Natural Gas Purchases	0	0	
75	805 Other Gas Purchases	0	0	
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	0	0	
78	806 Exchange Gas	( 2,057,094)	( 986,668)	
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas	0	0	
81	807.2 Operation of Purchased Gas Measuring Stations	0	0	
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0	
83	807.4 Purchased Gas Calculations Expenses	0	0	
84	807.5 Other Purchased Gas Expenses	0	0	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0	



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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	0	0		
150	844.2 LNG Processing Terminal Labor and Expenses	0	0		
151	844.3 Liquefaction Processing Labor and Expenses	0	0		
152	844.4 Liquefaction Transportation Labor and Expenses	0	0		
153	844.5 Measuring and Regulating Labor and Expenses	0	0		
154	844.6 Compressor Station Labor and Expenses	0	0		
155	844.7 Communication System Expenses	0	0		
156	844.8 System Control and Load Dispatching	0	0		
157	845.1 Fuel	0	0		
158	845.2 Power	0	0		
159	845.3 Rents	0	0		
160	845.4 Demurrage Charges	0	0		
161	(less) 845.5 Wharfage Receipts-Credit	0	0		
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0		
163	846.1 Gas Losses	0	0		
164	846.2 Other Expenses	0	0		
165	TOTAL Operation (Total of lines 149 thru 164)	0	0		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	0	0		
168	847.2 Maintenance of Structures and Improvements	0	0		
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0		
170	847.4 Maintenance of LNG Transportation Equipment	0	0		
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0		
172	847.6 Maintenance of Compressor Station Equipment	0	0		
173	847.7 Maintenance of Communication Equipment	0	0		
174	847.8 Maintenance of Other Equipment	0	0		
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0		
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0		

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	0	0		
236	905 Miscellaneous Customer Accounts Expenses	0	0		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	0	0		
241	908 Customer Assistance Expenses	0	0		
242	909 Informational and Instructional Expenses	0	0		
243	910 Miscellaneous Customer Service and Informational Expenses	0	0		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	0	0		
248	912 Demonstrating and Selling Expenses	1,724	0		
249	913 Advertising Expenses	0	0		
250	916 Miscellaneous Sales Expenses	0	0		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,724	0		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	5,490,676	958,647		
255	921 Office Supplies and Expenses	3,460,875	193,862		
256	(Less) 922 Administrative Expenses Transferred-Credit	27,412	131,805		
257	923 Outside Services Employed	173,363	52,667		
258	924 Property Insurance	430,335	0		
259	925 Injuries and Damages	315,483	60,036		
260	926 Employee Pensions and Benefits	1,930,456	162,838		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	0	0		
263	(Less) 929 Duplicate Charges-Credit	0	0		
264	930.1General Advertising Expenses	0	0		
265	930.2Miscellaneous General Expenses	1,057	0		
266	931 Rents	470,200	26,158		
267	TOTAL Operation (Total of lines 254 thru 266)	12,245,033	1,322,403		
268	Maintenance				
269	932 Maintenance of General Plant	0	0		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	12,245,033	1,322,403		
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	140,356,045	30,133,585		



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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Gas Used in Utility Operations						
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).						
Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	4,427,466	13,328,899		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Other fuel and power for compressor stations	855	2,284,864	6,787,266		
7	Mains expense	856	89,502	223,910		
8	Unaccounted for gas	813	( 496,076)	( 1,456,324)		
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25	Total		6,305,756	18,883,751		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Transmission and Compression of Gas by Others (Account 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Company and Description of Service Performed  (a)	*  (b)	Amount of Payment (in dollars)  (c)	Dth of Gas Delivered  (d)
1	Panhandle Eastern Pipe Line Company, LP	*	43,709,611	111,672,466
2	Trunkline Gas Company, LLC	*	44,320,100	100,192,060
3	Ohio River System, LLC	*	136,500	
4	Vector Pipeline, LP		28,974,241	147,599,471
5	Union Gas Limited		770,412	
6	Other		( 120,969)	
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25	Total		117,789,895	359,463,997

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Other Gas Supply Expenses (Account 813)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Gas Loss and Unaccounted for	( 1,456,324)
2	Other	2,759,045
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<b>25</b>	<b>Total</b>	1,302,721

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Miscellaneous General Expenses (Account 930.2)

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Industry association dues.	1,057
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	
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25	Total	1,057

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)</b>
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	95,448,096			
9	Distribution plant				
10	General plant	17,271			
11	Common plant-gas				
12	TOTAL	95,465,367			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)  (f)	Amortization of Other Gas Plant (Account 405)  (g)	Total (b to g)  (h)	Functional Classification  (a)
1	813,408		813,408	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			95,448,096	Transmission plant
9				Distribution plant
10			17,271	General plant
11				Common plant-gas
12	813,408		96,278,775	TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<p align="center"><b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)</b></p>
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<p>4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.</p>
---

<p align="center"><b>Section B. Factors Used in Estimating Depreciation Charges</b></p>
---

Line No.	Functional Classification  (a)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	6,279,076	2.50
8	General Plant (footnote details)	256	20.00
9	Intangibles (footnote details)	3,378	33.00
10			
11			
12			
13			
14			
15			



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 338 Line No.: 7 Column: b**

The depreciation plant bases reflect the balances as of 12/31/2018. This footnote also applies to line 8 and 9.

\$125 million was placed in service at December 2018.

**Schedule Page: 338 Line No.: 7 Column: c**

Depreciation Rate was approved by FERC RP 15-93-000 settlement.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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<b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b>			
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.			
(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.			
(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.			
(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.			
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.			

Line No.	Item (a)	Amount (b)
1	Account 425 - Miscellaneous Amortization	
2	Amortization of Deferred Contract Cost, Account 186, amortization 15 years	7,959,546
3		
4	Account 426.1 - Donations	134,086
5		
6	Account 426.3 Penalties	472,655
7		
8	Account 426.4 Expenditures for Certain Civic, Political and Related Activities	80,357
9		
10	Account 426.5 Other Deductions	
11	AFUDC Equity Gross Up write off	161,828,305
12		
13	Account 430 Interest on Debt to Associated Companies (interest rate 4.74%)	5,336
14		
15	Account 431 Other Interest Expense (interest rate 1.2%)	11
16		
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					
4					
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22					
23					
24					
25	Total				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To  Department (f)	Expenses Incurred During Year Charged Currently To  Account No. (g)	Expenses Incurred During Year Charged Currently To  Amount (h)	Expenses Incurred During Year  Deferred to Account 182.3 (i)	Amortized During Year  Contra Account (j)	Amortized During Year  Amount (k)	Deferred in Account 182.3 End of Year  (l)
1							
2							
3							
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Distribution of Salaries and Wages

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

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

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission		12,485,732		12,485,732
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General				
38	TOTAL Operation (Total of lines 28 thru 37)		12,485,732		12,485,732
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission		102,778		102,778
45	Distribution				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Distribution of Salaries and Wages (continued)**

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)		102,778		102,778
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)				
54	Transmission (Total of lines 32 and 44)		12,588,510		12,588,510
55	Distribution (Total of lines 33 and 45)				
56	Customer Accounts (Total of line 34)				
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)				
60	Total Operation and Maintenance (Total of lines 50 thru 59)		12,588,510		12,588,510
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)		12,588,510		12,588,510
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant		1,286,700		1,286,700
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)		1,286,700		1,286,700
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES		13,875,210		13,875,210

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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### Charges for Outside Professional and Other Consultative Services

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Cleveland Integrity Svcs Inc	41,640,880
2	Mott Macdonald Group Inc	13,481,984
3	Project Consulting Svcs Inc	10,725,188
4	Geoengineers Inc	9,817,211
5	Kestrel Field Svcs Inc	6,780,588
6	Gullett & Assoc Inc	4,042,041
7	Gibson Dunn & Crutcher Llp	2,842,999
8	Gordon Rees Scully Mansukhani Llp	1,851,491
9	Black & Veatch Corp	1,802,059
10	Performance Pipeline Svcs Llc	1,556,546
11	Cardno Inc	1,430,480
12	Step toe & Johnson Pllc	1,430,000
13	Mika Meyers Beckett & Jones Plc	1,191,397
14	Ghd Svcs Inc	1,010,391
15	Cokinos Young	882,436
16	Zabel Freeman	800,660
17	North Coast Regional Council	658,000
18	Jd Hair & Assoc Inc	584,767
19	Trc Environmental Corp	535,757
20	Groundwater & Environmental	517,562
21	Mott Macdonald Consultants Inc	472,340
22	Kleinfelder Inc	453,083
23	Rettew Assoc Inc	447,034
24	Fis Operations Llc	419,377
25	Prime Controls Lp	365,831
26	Aerotek Inc	333,819
27	Land Stewards Llc	325,279
28	Crandell Environmental Llc	310,400
29	Steel Nation Inc	296,383
30	Other (Less than \$250,000) 57 items	2,606,805
31		
32	Total	109,612,788
33		
34		
35		



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Transactions with Associated (Affiliated) Companies**

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

Line No.	Description of the Good or Service  (a)	Name of Associated/Affiliated Company  (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Salaries, Benefit and Taxes	See footnote	See Col b footnote	17,489,608
3	Assets Transfer	See footnote	See Col b footnote	592,634
4	Material and Supplies	See footnote	See Col b footnote	1,049,504
5	Transportaton and Compression Service Charges	See footnote	See Col b footnote	88,117,493
6	Rent	See footnote	See Col b footnote	508,995
7	Supplies and Expense	See footnote	See Col b footnote	1,664,814
8	Other	See footnote	See Col b footnote	317,752
9				
10	Total			109,740,800
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18				
19				
20	Goods or Services Provided for Affiliated Company			
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2018/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 358 Line No.: 2 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Salaries, Benefits & Taxes	Energy Transfer Interstate Holdings, LLC (a)	408.1, 851, 857, 920, 926	\$ 4,197,266
	Energy Transfer Interstate Holdings, LLC (b), (d)	107, 850. 853, 856	4,283,537
	Energy Transfer Operating, L.P. (c), (e)	408.1, 850, 920, 926	7,231,530
	Energy Transfer Operating, L.P. (b), (d)	107, 408.1, 850,853, 857	357,578
	LaGrange Acquisition, L.P. (b), (d)	107, 408.1, 850, 853, 856	1,077,195
	Panhandle Eastern Pipe Line Company, LP (b), (d)	107, 850, 856	342,502
<b>Salaries, Benefits &amp; Payroll Taxes Total</b>			<b>\$ 17,489,608</b>

Allocation Basis: (a) Modified Massachusetts Formula

Allocation Basis: (b) Direct charges and purchases.

Allocation Basis: (c) Modified Massachusetts Formula, headcount, etc.

Allocation Basis: (e) Weighted average meter count.

(d) Energy Transfer Employee Management Company, an affiliated company of Rover, processes the payroll for affiliated companies and direct bills to Rover the salaries, benefits and payroll taxes of affiliated company employees for services provided by them to Rover.

**Schedule Page: 358 Line No.: 3 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Assets Transfer	Energy Transfer Operating, L.P. (b)	101	\$ 583,069
	LaGrange Acquisition, L.P. (b)	101	9,565
<b>Asset Transfers Total</b>			<b>\$ 592,634</b>

Allocation Basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 4 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Material and Supplies	ETC Northeast Pipeline LLC (b)	154	\$ 19,997
	ETC Texas Pipeline LTD (b)	154	63,408
	Red Bluff Express Pipeline LLC (b)	154	70,013
	Oasis Pipeline Company Texas LP (b)	154	708,863
	Trans Pecos Pipeline LLC (b)	154	37,042
	RGP Westex Gas & Power II LDT (b)	154	89,985
	Regency Marcellus Gas Gathering (b)	154	60,196
<b>Material and Supplies Total</b>			<b>\$ 1,049,504</b>

Allocation Basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 5 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Transportation and Compression Service Charges	Panhandle Eastern Pipe Line Company, LP (b)	858	\$ 43,709,611
	Trunkline Gas Company, LLC (b)	858	44,271,382
	Ohio River System LLC (b)	858	136,500
<b>Transportation and Compression Service Charges Total</b>			<b>\$ 88,117,493</b>

Allocation Basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 6 Column: b**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>FOOTNOTE DATA</b>			

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited ( c )	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Rent	Energy Transfer Interstate Holdings, LLC (a), (e )	860, 931	\$ (3,535)
	Energy Transfer Operating, L.P. (c )	850, 860, 931	512,530
<b>Rent Total</b>			<b>\$ 508,995</b>

Allocation Basis: (a) Modified Massachusetts Formula.

Allocation Basis: (c) Modified Massachusetts Formula, headcount, etc.

Allocation Basis: (e) Weighted average meter count.

**Schedule Page: 358 Line No.: 7 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited ( c )	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Supplies and Expense	Energy Transfer Interstate Holdings, LLC (e )	408.1,857,860,926	\$ 7,192
	Energy Transfer Operating, L.P. (c )	850, 921	1,657,622
<b>Supplies and Expense Total</b>			<b>\$ 1,664,814</b>

Allocation Basis: (c) Modified Massachusetts Formula, headcount, etc.

Allocation Basis: (e) Weighted average meter count.

**Schedule Page: 358 Line No.: 8 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited ( c )	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Other	Energy Transfer Interstate Holdings, LLC (a)	851, 921, 923	\$ 200,120
	Energy Transfer Operating, L.P. (b)	856	117,632
<b>Other Total</b>			<b>\$ 317,752</b>

Allocation Basis: (a) Modified Massachusetts Formula

Allocation Basis: (b) Direct charges and purchases.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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### Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	TRANSMISSION COMPRESSOR STATIONS:			
2	OH - Sherrodsville-Carroll County-Leesville	6	42,190	113,529,715
3	OH - Wooster-Wayne County	6	38,745	119,388,815
4	OH - Crawford - Crawford County	5	34,010	98,540,906
5	OH - Defiance-Defiance County	4	25,830	70,783,044
6	WV - Sherwood-Doddridge County	3	14,205	51,468,247
7	OH - Summerfield-Noble County-Seneca	4	18,940	56,025,657
8	OH - Cadiz-Harrison County	4	15,980	45,933,656
9	WV - Majorsville-Marshall County	3	10,650	50,291,179
10	OH - Powhatan Point-Monroe County-Clarington	2	9,470	42,087,630
11	PA - Bulger, Burgettstown-Washington	3	5,175	31,351,876
12	Total	40	215,195	679,400,725
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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### Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes)  Fuel (e)	Expenses (except depreciation and taxes)  Power (f)	Expenses (except depreciation and taxes)  Other (g)	Gas for Compressor Fuel in Dth  (h)	Electricity for Compressor Station in kWh  (i)	Operational Data  Total Compressor Hours of Operation During Year (j)	Operational Data  Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak  (l)
1								
2	4,685,986		1,659,477	1,589,838		38,777	5	12/28/2018
3	3,607,462		1,022,353	1,216,985		22,258	5	09/30/2018
4	2,673,844		638,368	905,114		15,769	5	10/27/2018
5	109,582		685,699	37,558		1,059	3	10/11/2018
6	363,560		158,882	95,015		2,002	2	11/29/2018
7	524,248		706,829	172,177		6,657	3	09/06/2018
8	553,387		534,004	166,647		7,465	4	12/03/2018
9	507,735		250,543	153,093		7,740	2	10/15/2018
10	302,703		275,146	90,917		3,061	2	09/07/2018
11	392		40,473	122		12	3	10/19/2018
12	13,328,899		5,971,774	4,427,466		104,800	34	
13								
14								
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>FOOTNOTE DATA</b>			

<b>Schedule Page: 508 Line No.: 2 Column: a</b>
On February 21, 2018 Mainline Compressor Station No. 1 was placed in service.
<b>Schedule Page: 508 Line No.: 3 Column: a</b>
On February 22, 2018 Mainline Compressor Station No. 2 was placed in service.
<b>Schedule Page: 508 Line No.: 10 Column: a</b>
On January 1, 2018 the Clarington Compressor Station was placed in service.
<b>Schedule Page: 508 Line No.: 4 Column: a</b>
On April 27, 2018 Mainline Compressor Station No. 3 was placed in service.
<b>Schedule Page: 508 Line No.: 5 Column: a</b>
On June 1, 2018 the Defiance Compressor Station was placed in service.
<b>Schedule Page: 508 Line No.: 6 Column: a</b>
On November 3, 2018 the Sherwood Compressor Station was placed in service.
<b>Schedule Page: 508 Line No.: 9 Column: a</b>
On August 28, 2018 the Majorsville Compressor Station was placed in service.
<b>Schedule Page: 508 Line No.: 11 Column: a</b>
On August 27, 2018 the Burgettstown Compressor Station was placed in service.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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<b>Gas Storage Projects</b>
-----------------------------

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

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Gas Storage Projects		
1. On line 4, enter the total storage capacity certificated by FERC. 2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.		
Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Transmission Lines			
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.			
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Operated by Respondent:		
2	Michigan		72.40
3	Ohio		575.40
4	Pennsylvania		10.30
5	West Virginia		61.00
6			
7			
8	Total		719.10
9			
10			
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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### Transmission System Peak Deliveries

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

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date:01/30/2019			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	3,010,910		3,010,910
5	Interruptible Transportation	641		641
6	Other (Describe) (footnote details)			
7	TOTAL	3,011,551		3,011,551
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 01/29/2019-01/30/2019-01/31/2019			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation	9,077,802		9,077,802
24	Interruptible Transportation	1,925		1,925
25	Other (Describe) (footnote details)			
26	TOTAL	9,079,727		9,079,727
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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**Auxiliary Peaking Facilities**

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

Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1					
2					
3					
4					
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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
<b>Gas Account - Natural Gas</b>					
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>					
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	
01 Name of System:					
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	795,240,320	279,261,043	
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			
10	Gas Received as Imbalances (Account 806)	328	659,270	27,701	
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	359,463,997	154,610,806	
12	Other Gas Withdrawn from Storage (Explain)				
13	Gas Received from Shippers as Compressor Station Fuel		7,045,603	2,936,466	
14	Gas Received from Shippers as Lost and Unaccounted for		14,120	5,885	
15	Other Receipts (Specify) (footnote details)		2,860,304	1,242,059	
16	Total Receipts (Total of lines 3 thru 15)		1,165,283,614	438,083,960	
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	795,240,320	279,261,043	
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			
25	Gas Delivered as Imbalances (Account 806)	328	1,367,269	451,452	
26	Deliveries of Gas to Others for Transportation (Account 858)	332	359,463,997	154,610,806	
27	Other Gas Delivered to Storage (Explain)				
28	Gas Used for Compressor Station Fuel	509	4,427,466	1,768,561	
29	Other Deliveries and Gas Used for Other Operations		5,280,638	2,108,199	
30	Total Deliveries (Total of lines 18 thru 29)		1,165,779,690	438,200,061	
31	GAS LOSSES AND GAS UNACCOUNTED FOR				
32	Gas Losses and Gas Unaccounted For		( 496,076)	( 116,101)	
33	TOTALS				
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,165,283,614	438,083,960	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 15 Column: d**

Other Receipts include linepack. This footnote also applies to column (c).

**Schedule Page: 520 Line No.: 20 Column: c**

For the purpose of the Annual Charge Adjustment ("ACA") calculation, the throughput volumes is 795,240,320 Dth as represented. No additional volumes are needed to calculate total volumes eligible for the ACA surcharge.

**Schedule Page: 520 Line No.: 29 Column: d**

Other Deliveries include linepack and other fuel.

(Dth)

Gas used as fuel	<u>818,308</u>
Reported on page 521 line 22 columns (e), (s) and (gg)	818,308
Line pack	<u>1,289,891</u>
Reported on page 520 line 29 column (d)	<u>2,108,199</u>

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	38,781	833,285	8,067	880,133
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	38,781	833,285	8,067	880,133
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	24,768	532,182	5,152	562,102
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	24,768	532,182	5,152	562,102
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	13,494	289,958	2,807	306,259
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	13,494	289,958	2,807	306,259
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	734	15,774	153	16,661
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	734	15,774	153	16,661

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 215)	( 4,629)	( 45)	( 4,889)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 215)	( 4,629)	( 45)	( 4,889)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	215	4,629	45	4,889
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	215	4,629	45	4,889
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter	279,261,043			
67	Backhaul Volume in Dths for the Quarter				
68	TOTAL (Lines 66 and 67)	279,261,043			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	26,908	984,074	4,572	1,015,554
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	26,908	984,074	4,572	1,015,554
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	17,372	635,306	2,952	655,630
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	17,372	635,306	2,952	655,630
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	6,532	238,890	1,110	246,532
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	6,532	238,890	1,110	246,532
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	1,845	67,482	314	69,641
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	1,845	67,482	314	69,641



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	1,159	42,396	196	43,751
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	1,159	42,396	196	43,751
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	1,159	42,396	196	43,751
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	1,159	42,396	196	43,751
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	11,526	1,028,319	6,819	1,046,664
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	11,526	1,028,319	6,819	1,046,664
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	6,065	541,175	3,589	550,829
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	6,065	541,175	3,589	550,829
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	2,923	260,864	1,730	265,517
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	2,923	260,864	1,730	265,517
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 2,229)	( 198,855)	( 1,319)	( 202,403)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 2,229)	( 198,855)	( 1,319)	( 202,403)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	4,767	425,135	2,819	432,721
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	4,767	425,135	2,819	432,721
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	4,767	425,135	2,819	432,721
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas	4,767	425,135	2,819	432,721
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)										

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	112,751	2,422,652	23,453	2,558,856					805	805
5										
6										
7	112,751	2,422,652	23,453	2,558,856						
8										
9										
10										
11	71,971	1,546,412	14,970	1,633,353					854	810
12										
13										
14	71,971	1,546,412	14,970	1,633,353						
15										
16										
17										
18	39,239	843,111	8,162	890,512					855	812
19										
20										
21										
22	39,239	843,111	8,162	890,512						
23										
24										
25										
26	2,147	46,121	446	48,714					813	812
27										
28										
29										
30	2,147	46,121	446	48,714						

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2018/Q4
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34	( 606)	( 12,992)	( 125)	( 13,723)					407.4	407.3
35										
36										
37	( 606)	( 12,992)	( 125)	( 13,723)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	606	12,992	125	13,723					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	606	12,992	125	13,723						

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	99,763	3,648,473	16,951	3,765,187					805	805
5										
6										
7	99,763	3,648,473	16,951	3,765,187						
8										
9										
10										
11	64,388	2,354,764	10,941	2,430,093					854	810
12										
13										
14	64,388	2,354,764	10,941	2,430,093						
15										
16										
17										
18	24,186	884,535	4,110	912,831					855	812
19										
20										
21										
22	24,186	884,535	4,110	912,831						
23										
24										
25										
26	5,362	196,089	911	202,362					813	812
27										
28										
29										
30	5,362	196,089	911	202,362						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34	5,827	213,085	989	219,901					407.3	407.4
35										
36										
37	5,827	213,085	989	219,901						
38										
39										
40										
41	5,827	213,085	989	219,901					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	5,827	213,085	989	219,901						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2018/Q4</u>
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	45,482	4,058,233	26,910	4,130,625					805	805
5										
6										
7	45,482	4,058,233	26,910	4,130,625						
8										
9										
10										
11	23,938	2,135,965	14,164	2,174,067					854	810
12										
13										
14	23,938	2,135,965	14,164	2,174,067						
15										
16										
17										
18	11,536	1,029,335	6,826	1,047,697					855	812
19										
20										
21										
22	11,536	1,029,335	6,826	1,047,697						
23										
24										
25										
26	( 8,260)	( 737,059)	( 4,888)	( 750,207)					812	813
27										
28										
29										
30	( 8,260)	( 737,059)	( 4,888)	( 750,207)						



Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	18,268	1,629,992	10,808	1,659,068					407.3	407.4
35										
36										
37	18,268	1,629,992	10,808	1,659,068						
38										
39										
40										
41	18,268	1,629,992	10,808	1,659,068					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	18,268	1,629,992	10,808	1,659,068						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) line No. 7, 14, 30, 37, 51, and 65.

**Schedule Page: 521 Line No.: 7 Column: i**

The value of this gas is based on the weighted average rate for system gas. This footnote also applies to Line No. 7 columns (w) and (kk).

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2018/Q4
<b>System Maps</b>			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

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THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2020)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 12/31/2019)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2017/Q4



# 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 Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.

(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	<u>Reference</u> <u>Schedules Pages</u>
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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(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: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. 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 18<sup>th</sup> 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 1,623 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 250 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.

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

#### General Penalties

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

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2017/Q4</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Gary Zahn		06 Title of Contact Person Director - Accounting and Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-2683		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr)	

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name Thomas E. Long	12 Title Chief Financial Officer
13 Signature	14 Date Signed 04/17/2018

Title 18, U.S.C. 1001, makes it a crime for any person 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 Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**List of Schedules (Natural Gas Company)**

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		NA
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
9	Statement of Retained Earnings for the Year	118-119		NA
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		NA
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		NA
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		NA
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		NA
36	Long-Term Debt	256-257		NA
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		NA

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
<b>List of Schedules (Natural Gas Company) (continued)</b>					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
38	Unamortized Loss and Gain on Recquired Debt	260		NA	
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261			
40	Taxes Accrued, Prepaid, and Charged During Year	262-263			
41	Miscellaneous Current and Accrued Liabilities	268			
42	Other Deferred Credits	269			
43	Accumulated Deferred Income Taxes-Other Property	274-275			
44	Accumulated Deferred Income Taxes-Other	276-277			
45	Other Regulatory Liabilities	278			
	INCOME ACCOUNT SUPPORTING SCHEDULES				
46	Monthly Quantity & Revenue Data by Rate Schedule	299			
47	Gas Operating Revenues	300-301			
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA	
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305			
50	Revenues from Storage Gas of Others	306-307		NA	
51	Other Gas Revenues	308		NA	
52	Discounted Rate Services and Negotiated Rate Services	313			
53	Gas Operation and Maintenance Expenses	317-325			
54	Exchange and Imbalance Transactions	328			
55	Gas Used in Utility Operations	331			
56	Transmission and Compression of Gas by Others	332			
57	Other Gas Supply Expenses	334			
58	Miscellaneous General Expenses-Gas	335		NA	
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338			
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340			
	COMMON SECTION				
61	Regulatory Commission Expenses	350-351		NA	
62	Employee Pensions and Benefits (Account 926)	352			
63	Distribution of Salaries and Wages	354-355			
64	Charges for Outside Professional and Other Consultative Services	357			
65	Transactions with Associated (Affiliated) Companies	358			
	GAS PLANT STATISTICAL DATA				
66	Compressor Stations	508-509			
67	Gas Storage Projects	512-513		NA	
68	Transmission Lines	514			
69	Transmission System Peak Deliveries	518			
70	Auxiliary Peaking Facilities	519			
71	Gas Account-Natural Gas	520			
72	Shipper Supplied Gas for the Current Quarter	521			
73	System Map	522			
74	Footnote Reference	551			
75	Footnote Text	552			
76	Stockholder's Reports (check appropriate box)				
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared				



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**General Information**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas E. Long  
Chief Financial Officer  
1300 Main Street  
Houston, TX 77002

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Limited Liability Company  
Delaware  
06/26/2014

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Rover is an interstate natural gas pipeline being constructed to connect Marcellus and Utica shale supply areas to markets in the Midwest, Great Lakes, and Gulf Coast regions of the United States and Canada. Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project.

The 2017 Rover Pipeline LLC Form 2 is the initial filing. During 2017, Rover Pipeline LLC was engaged in the receipt and transportation of natural gas in the following States: West Virginia and Ohio.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged:  
(2) ☒ No

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Control Over Respondent

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.

2. If control is held by trustees, state in a footnote the names of trustees, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.

3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Traverse Rover II LLC	D		15.00
2	Traverse Rover LLC	D		20.00
3	ET Rover Pipeline LLC	D		65.00
4	BCP Renaissance L.L.C.	I		49.90
5	Energy Transfer Interstate Holdings, LLC	I		50.10
6	Heritage ETC, L.P.	I		100.00
7	Heritage ETC GP, L.L.C.	I		100.00
8	Energy Transfer Partners, L.P.	M		100.00
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 102 Line No.: 8 Column: d**

Energy Transfer Partners, LP has a 99.999% limited partner interest in Heritage ETC, L.P. and a 100% membership interest in Heritage ETC GP, L.L.C.

Heritage ETC GP, L.L.C. has a 0.001% general partner interest in Heritage ETC, L.P.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Corporations Controlled by Respondent**

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

**DEFINITIONS**

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

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
<p align="center"><b>Security Holders and Voting Powers</b></p> <p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants,</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>Important Changes During the Quarter/Year</b>			

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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- Service commenced on August 31, 2017 for Phase 1A of the 212 mile section from Cadiz, Ohio, to Defiance, Ohio.
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
Important Changes During the Quarter/Year			

12. During the reporting period the following changes occurred:

Additions:

Fletcher, Luke	Board Member
Rawls, Jeffrey	Board Member
Shiels, David C.	Board Member
Warren, Kelcy L.	Chief Executive Officer
Ramsey, Matthew S.	President & Chief Operating Officer
Long, Thomas E.	Chief Financial Officer
McCrea, Marshall S. III	Chief Commercial Officer
Coffey, Ryan K.	Executive Vice President - Operations
Curia, Christopher R.	Executive Vice President and Chief Human Resources Officer
Fletcher, Luke	Executive Vice President, U.S. Interstate
Hickey, Beth	Senior Vice President - Interstate
Sonneborn, Chris	Senior Vice President - Facility Planning
Dolle, Justin K.	Vice President - Financial Reporting
Futch, Mike	Vice President - Engineering
Henry, Kelly	Vice President - Procurement
Krebs, Darryl	Vice President - Tax
Langston, Michael T.	Vice President and Chief Regulatory Officer
Rose, Robert R.	Vice President - Land and Right-of-Way
Sturrock, Troy	Vice President and Controller
Erwin, Kevin P.	General Counsel & Assistant Secretary
Healy, William J.	Secretary

13. Not applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
<b>Comparative Balance Sheet (Assets and Other Debits)</b>					
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	1,745,151,982	0	
3	Construction Work in Progress (107)	200-201	3,384,999,774	0	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	5,130,151,756	0	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		8,851,375	0	
6	Net Utility Plant (Total of line 4 less 5)		5,121,300,381	0	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		5,121,300,381	0	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 240,878)	0	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	115,684,874	0	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		11,170,757	0	
38	Other Accounts Receivable (143)		0	0	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		51,659	0	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	



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**Comparative Balance Sheet (Liabilities and Other Credits)(continued)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		0	0
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt		0	0
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		18,663,974	0
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		10,855,773	0
42	Customer Deposits (235)		5,312,500	0
43	Taxes Accrued (236)	262-263	4,160,902	0
44	Interest Accrued (237)		0	0
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		0	0
49	Miscellaneous Current and Accrued Liabilities (242)	268	524,566,225	0
50	Obligations Under Capital Leases-Current (243)		0	0
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		0	0
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		563,559,374	0
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)		0	0
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	0	0
61	Other Regulatory Liabilities (254)	278	110,437,553	0
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		267,256,934	0
65	Accumulated Deferred Income Taxes - Other (283)		41,654,606	0
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		419,349,093	0
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		5,720,264,304	0

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	54,793,365	0	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	30,133,585	0	0	0
5	Maintenance Expenses (402)	317-325	0	0	0	0
6	Depreciation Expense (403)	336-338	8,645,809	0	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	192,994	0	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		404,122	0	0	0
13	(Less) Regulatory Credits (407.4)		83,335,794	0	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	2,714,831	0	0	0
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	352,740,713	0	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	227,098,041	0	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		84,398,219	0	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		( 29,604,854)	0	0	0

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Statement of Income(continued)							
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)	
27	Net Utility Operating Income (Carried forward from page 114)		( 29,604,854)	0	0	0	
28	<b>OTHER INCOME AND DEDUCTIONS</b>						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0	
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0	
33	Revenues from Nonutility Operations (417)		0	0	0	0	
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0	
35	Nonoperating Rental Income (418)		0	0	0	0	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0	
37	Interest and Dividend Income (419)		4,369,533	0	0	0	
38	Allowance for Other Funds Used During Construction (419.1)		82,560,392	0	0	0	
39	Miscellaneous Nonoperating Income (421)		480,063	0	0	0	
40	Gain on Disposition of Property (421.1)		0	0	0	0	
41	TOTAL Other Income (Total of lines 31 thru 40)		87,409,988	0	0	0	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		0	0	0	0	
44	Miscellaneous Amortization (425)		0	0	0	0	
45	Donations (426.1)	340	114,633	0	0	0	
46	Life Insurance (426.2)		0	0	0	0	
47	Penalties (426.3)		0	0	0	0	
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		10,365	0	0	0	
49	Other Deductions (426.5)		0	0	0	0	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	124,998	0	0	0	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0	
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0	
54	Income Taxes-Other (409.2)	262-263	0	0	0	0	
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0	
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0	
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0	
58	(Less) Investment Tax Credits (420)		0	0	0	0	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		87,284,990	0	0	0	
61	<b>INTEREST CHARGES</b>						
62	Interest on Long-Term Debt (427)		0	0	0	0	
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0	
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0	
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0	
67	Interest on Debt to Associated Companies (430)	340	4,218,589	0	0	0	
68	Other Interest Expense (431)	340	0	0	0	0	
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		143,880,941	0	0	0	
70	Net Interest Charges (Total of lines 62 thru 69)		( 139,662,352)	0	0	0	
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		197,342,488	0	0	0	
72	<b>EXTRAORDINARY ITEMS</b>						
73	Extraordinary Income (434)		0	0	0	0	
74	(Less) Extraordinary Deductions (435)		0	0	0	0	
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0	
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0	
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0	
78	Net Income (Total of lines 71 and 77)		197,342,488	0	0	0	

As a result, the model is able to capture the complex relationships between the variables and provide a more accurate prediction of the outcome. The model is trained on a dataset of 1000 samples, and the results show that the model is able to predict the outcome with a high degree of accuracy. The model is able to capture the complex relationships between the variables and provide a more accurate prediction of the outcome. The model is trained on a dataset of 1000 samples, and the results show that the model is able to predict the outcome with a high degree of accuracy.

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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)					

Line No.	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 116, Line 78) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					



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**Statement of Retained Earnings**

- Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
- 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).
- State the purpose and amount for each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.

Line No.	Item  (a)	Contra Primary Account Affected  (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	197,342,488	
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	8,645,809	
5	Amortization of (Specify) (footnote details)	192,994	
6	Deferred Income Taxes (Net)	125,642,672	
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	( 8,736,842)	
9	Net (Increase) Decrease in Inventory	( 10,495,599)	
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	15,528,645	
12	Net (Increase) Decrease in Other Regulatory Assets	( 83,644,564)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	712,892	
14	(Less) Allowance for Other Funds Used During Construction	82,560,392	
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	( 74,696,383)	
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	87,931,720	
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 2,861,434,125)	
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	( 82,560,392)	
27	Other (footnote details):		
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 2,778,873,733)	
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)	1,456	
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies	( 4,144,868)	
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
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		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 2,783,017,145)	
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Contributions	2,755,980,773	
57	Net Increase in Short-term Debt (c)		
58	Other (footnote details):		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	2,755,980,773	
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other (footnote details):		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	2,755,980,773	
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	60,895,348	
75			
76	Cash and Cash Equivalents at Beginning of Period	54,789,526	
77			
78	Cash and Cash Equivalents at End of Period	115,684,874	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	<u>Amount</u>
Utility plant (404-405)	\$ 192,994
	<u>\$ 192,994</u>

**Schedule Page: 120 Line No.: 16 Column: b**

Other Operating:	<u>Amount</u>
Deferred contract cost	\$ (74,692,194)
Other	<u>(4,189)</u>
	<u>\$ (74,696,383)</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Rover Pipeline LLC			
<b>Notes to Financial Statements</b>			

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.

## NOTE A – ORGANIZATION AND OPERATIONS:

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65 percent by ET Rover Pipeline, LLC (“Rover Holdco”), 20 percent by Traverse Rover LLC and 15 percent by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively the “Traverse Member”) are wholly owned subsidiaries of Traverse Midstream Holdings LLC which is primarily owned by The Energy & Minerals Group. In October 2017, Energy Transfer Partners (“ETP”) completed the previously announced contribution transaction with a fund managed by Blackstone Energy Partners and Blackstone Capital Partners (“Blackstone”), pursuant to which ETP exchanged a 49.9% interest in Rover Holdco. As a result, Rover Holdco is now owned 50.1% by ETP and 49.9% by Blackstone. Upon closing, Blackstone contributed funds to reimburse ETP for its pro rata share of the Rover construction costs incurred by ETP through the closing date, along with the payment of additional amounts subject to certain adjustments.

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**Operations.** Rover is a new 713-mile natural gas pipeline designed to transport 3.25 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States as well as into the Union Gas Dawn Storage Hub in Ontario, Canada, for redistribution back into the United States or into the Canadian market. Currently under construction, portions of the pipeline are in service transporting gas from processing plants in Eastern Ohio for delivery to other pipeline interconnects in Eastern Ohio as well as the Midwest Hub near Defiance, Ohio, where gas will be delivered for distribution to markets across the United States. Rover Phase 1A and 1B are in service with a capacity of approximately 1.7 Bcf/d. Rover is subject to the jurisdiction of the Federal Energy Regulatory Commission (“FERC”).

Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project. The pipeline is substantially subscribed with 15- and 20-year fee-based contracts to transport up to 3.25 Bcf/d of capacity. In August and December 2017 Rover placed certain facilities in-service and initiated service to Defiance, Ohio.

Rover evaluated subsequent events through April 17, 2018, the date on which the financial statements were available to be issued.

## **NOTE B – ESTIMATES AND SIGNIFICANT ACCOUNTING POLICIES:**

### **1. Basis of Presentation**

These interim financial statements presented herein are prepared in accordance with the accounting requirements of the FERC, as set forth in the applicable Uniform System of Accounts and published accounting releases, which constitute a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (“GAAP”). Rover’s accounting policies generally conform to Accounting Standards Codification (“ASC”) *Topic 980, Regulated Operations*. The most significant differences between GAAP and the financial statements presented herein are: (1) the classification of certain accounts on the balance sheet, statement of income and statement of cash flows, and (2) under ASC 980 certain assets and liabilities from the regulated ratemaking process are recorded that would not be recorded under GAAP for non-regulated entities.

### **2. Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **3. New Accounting Pronouncements**

In May 2014, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* (“ASU 2014-09”), which clarifies the principles for recognizing revenue based on the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Rover adopted ASU 2014-09 on January 1, 2018. For regulatory reporting Rover has no changes to its historical revenue recognition and has no cumulative impact due to the adoption of Topic 606. This new standard is subject to applicable FERC guidance.

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In February 2016, the FASB issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)* (“ASU 2016-02”), which establishes the principles that lessees and lessors shall apply to report useful information to users of financial statements about the amount, timing, and uncertainty of cash flows arising from a lease. Rover expects to adopt ASU 2016-02 in the first quarter of 2019 and is currently evaluating the impact that adopting this new standard will have on the financial statements and related disclosures. This new standard is subject to applicable FERC guidance.

#### **4. Cash and Cash Equivalents**

Cash equivalents consist of highly liquid investments, which are readily convertible into cash and have original maturities of three months or less. Rover places cash deposits and temporary cash investments with high credit quality financial institutions. At times, cash and cash equivalents may be uninsured or in deposit accounts that exceed the Federal Deposit Insurance Corporation insurance limit.

#### **5. Materials and Supplies**

Plant materials and operating supplies are carried at the lower of weighted average cost or market. Materials transferred out of warehouses are priced at weighted average cost.

#### **6. Natural Gas Imbalances**

Natural gas imbalances occur as a result of differences in volumes of natural gas received and delivered. Rover records natural gas imbalance in-kind receivables and payables at the current market prices. Shipper imbalances are recorded at contractual prices.

#### **7. Fuel Tracker**

The fuel tracker is the cumulative balance owed to Rover by its customers or owed by Rover to its customers for gas used in the operation of its system. The fuel gas reimbursement percentages are based on specific percentages pursuant to Rover’s tariff in order to provide fuel to cover gas used in the operation of its system. The net difference between the fuel reimbursement percentage received and gas used in the operation of its system is recorded as a regulatory asset or regulatory liability. Semi-annually in April and November, the fuel gas reimbursement will be adjusted pursuant to the tariff. The fuel reimbursement is in-kind and non-discountable.

#### **8. Utility Plant**

**Additions.** Ongoing additions of utility plant are stated at cost. Rover capitalizes all construction related direct labor and material costs, as well as indirect construction costs. Such indirect construction costs primarily include labor and related costs of departments associated with supporting construction activities and allowance for funds used during construction. The indirect capitalized labor and related costs are largely based upon results of periodic time studies or management reviews of time allocations, which provide an estimate of time spent supporting construction projects. The cost of replacements and betterments that extend the useful life of utility plant is also capitalized. The cost of repairs and replacements of minor utility plant items is charged to expense as incurred. At December 31, 2017 Rover has current liabilities of \$525.6 million related to Construction work in progress recorded in Miscellaneous current and accrued liabilities, Account 242 and Taxes accrued, Account 236.

**Retirements.** When ordinary retirements of utility plant occur, the original cost plus cost of removal less salvage value is removed by a charge to accumulated depreciation and amortization, with no gain or loss recorded. When entire regulated operating units of utility plant are retired or sold, the original cost less salvage value and related

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accumulated depreciation and amortization accounts are removed, with any resulting gain or loss recorded in income.



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**Depreciation.** Rover computes depreciation expense using the straight-line method based on FERC mandated lives at an annual composite rate of 2.5 percent.

**Allowance for Funds Used During Construction (“AFUDC”).** AFUDC is a utility accounting practice applied pursuant to guidelines prescribed by the FERC and capitalized as part of the cost of utility plant. It represents the cost of servicing the capital invested in construction work-in-progress.

## 9. Environmental Expenditures

Environmental expenditures that relate to an existing condition caused by past operations that do not contribute to current or future revenue generation are expensed. Environmental expenditures relating to current or future revenues are expensed or capitalized as appropriate. Liabilities are recorded when environmental assessments and/or clean-ups are probable and the costs can be reasonably estimated. Remediation obligations are not discounted because the timing of future cash flow streams is not predictable. As of December 31, 2017, there were no amounts accrued for future environmental expenditures.

## 10. Revenue Recognition

Rover’s revenues from transportation of natural gas are based on capacity reservation charges and commodity usage charges. Reservation revenues are based on contracted rates and capacity reserved by the customers and are recognized monthly. Revenues from commodity usage charges are also recognized monthly based on the volumes delivered for the customer based on Rover’s tariff.

Because Rover is subject to FERC regulations, revenues collected during the pendency of a rate proceeding may be required by the FERC to be refunded in the final order. Rover establishes reserves for such potential refunds, as appropriate. No such reserves were required at December 31, 2017.

## 11. Accounts Receivable and Allowance for Doubtful Accounts

Rover primarily generates its revenues from firm transportation contracts with natural gas producers. This concentration of customers may impact Rover’s overall exposure to credit risk, either positively or negatively, in that the customers may be similarly affected by changes in economic or other conditions. Rover manages trade credit risk to mitigate credit losses and exposure to uncollectible trade receivables. Prospective and existing customers are reviewed regularly for creditworthiness based upon pre-established standards consistent with FERC filed tariffs to manage credit risk within approved tolerances. Customers that do not meet minimum credit standards are required to provide additional credit support in the form of a letter of credit, prepayment, or other forms of security.

Rover establishes an allowance for doubtful accounts on trade receivables based on the expected ultimate recovery of these receivables and considers many factors including historical customer collection experience, general and specific economic trends, and known specific issues related to individual customers, sectors, and transactions that might impact collectability. Increases in the allowance are recorded as a component of operating expenses; reductions in the allowance are recorded when receivables are subsequently collected or written-off. Past due receivable balances are written-off when Rover’s efforts have been unsuccessful in collecting the amount due. Rover had no allowance for doubtful accounts recorded as of December 31, 2017.

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The following table presents the relative contribution to Rover's total operating revenue from each customer that comprised at least 10% of its operating revenues:

	Year Ended December 31, 2017 (In thousands)
Customer A	58%
Customer B	13%
Other top 10 customers	28%
Remaining customers	1%
Total Percentage	100%

Rover has the following transportation receivables from these customers at the date indicated:

	December 31, 2017 (In thousands)
Customer A	\$ 9,264
Customer B	35
Other top 10 customers	1,875

## 12. Asset Retirement Obligations ("ARO")

Legal obligations associated with the retirement of long-lived assets are recorded at fair value at the time the obligations are incurred, if a reasonable estimate of fair value can be made. Present value techniques are used which reflect assumptions such as removal and remediation costs, inflation, and profit margins that third parties would demand to settle the amount of the future obligation. Upon initial recognition of the liability, costs are capitalized as a part of the long-lived asset and depreciated over the useful life of the related asset. The liability is accreted to its present value each period with accretion being recorded to operating expense or regulatory asset, as applicable, with a corresponding increase in the carrying amount of the liability. Rover was not able to reasonably measure the fair value of the asset retirement obligations as of December 31, 2017 as the expected settlement dates were indeterminable. Rover will record an asset retirement obligation in the period in which Rover can reasonable determine the settlement date.

## 13. Income Taxes

For regulatory purposes, Rover accounts for income taxes under the asset and liability method. Under this method, deferred tax assets and liabilities are recognized for the estimated future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis.

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Deferred tax assets and liabilities are measured using enacted tax rates in effect for the year in which those temporary differences are expected to be recovered or settled. Under regulatory accounting, the effect on deferred tax assets and liabilities of a change in tax rate is recognized as a regulatory asset or regulatory liability in the period that includes the enactment date. Valuation allowances are established when necessary to reduce deferred tax assets to the amounts more likely than not to be realized.

In December 2017, the “Tax Cuts and Jobs Act” was signed into law. Among other provisions, the highest corporate federal income tax rate was reduced from 35% to 21% for taxable years beginning after December 31, 2017. As noted above, under regulatory accounting the effect on Rover’s deferred tax assets and liabilities of the change in tax rate was recognized as a \$109.7 million regulatory liability in 2017. The preliminary analysis has been completed based on currently available information and is subject to additional guidance from the FERC regarding Rover’s operations subject to regulatory accounting. See Note D – Income Taxes.

The determination of the provision for income taxes requires significant judgment, use of estimates, and the interpretation and application of complex tax laws. Significant judgment is required in assessing the timing and amounts of deductible and taxable items and the probability of sustaining uncertain tax positions. The benefits of uncertain tax positions are recorded in the financial statements only after determining a more-likely-than-not probability that the uncertain tax positions will withstand challenge, if any, from taxing authorities. When facts and circumstances change, Rover reassess these probabilities and record any changes through the provision for income taxes.

#### **14. Fair Value Measurement**

The carrying amounts of cash and cash equivalents, accounts receivable and accounts payable approximate fair value.

#### **NOTE C – RELATED PARTY TRANSACTIONS:**

The following table provides a summary of affiliate transactions for the period presented:

	Year Ended December 31, 2017 (In thousands)
Operating revenues (1)	\$ 634
Operations and maintenance (2)	644
General and administrative (2)	1,148
Taxes, other than income (3)	79
Transportation and compression expense (4)	28,698
Interest income (5)	4,218
Interest expense (5)	4,218

- (1) Rover provides natural gas transportation services to ETC Marketing, Ltd., an indirect subsidiary of ETP.
- (2) Primarily represents corporate charges and services provided by ETP and its subsidiaries.
- (3) Payroll taxes associated with the corporate charges and services provided by ETP and its subsidiaries.
- (4) Transportation and compression gas services from Trunkline Gas Company, LLC and Panhandle Eastern Pipe Line Company LP, both indirect subsidiaries of ETP. These expenses are reflected on the accompanying Statement of Operations in Operations and maintenance expense.

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- (5) Payments received from the Traverse Member related to deferred capital calls, characterized as Interest income of \$4.2 million to offset Interest expense of \$4.2 million paid by Rover to Rover Holdco.

Accounts receivable and accounts payable to and by affiliates primarily relate to materials and services provided by ETP and its subsidiaries for Rover's pipeline construction and operating activities. Rover had a \$333.5 million note payable to Rover Holdco which was entered into and repaid in the 3<sup>rd</sup> quarter of 2017. Rover received capital contributions from its Members of \$2.8 billion during the year ended December 31, 2017. Rover recorded a non-cash contribution to Other Paid-in Capital of \$0.1 million to settle current income taxes payable for the year ended December 31, 2017.

Rover has transportation and exchange gas receivables and payables with various affiliates as a result of differences in volumes of gas received and delivered on behalf of those affiliates. The imbalances are settled based on the operator balancing agreements that Rover has with those affiliates. Rover has an imbalance receivable from affiliates of \$0.3 million for the year ended December 31, 2017.

#### NOTE D – INCOME TAXES:

The following table provides a summary of the current and deferred components of income tax expense.

	Year Ended December 31, 2017 (In thousands)
Deferred expense	
Federal	\$ 106,263
State	19,380
Total income tax expense	<u>\$ 125,643</u>

The differences between Rover's effective income tax rate and the U.S. federal income tax statutory rate were as follow:

	Year Ended December 31, 2017 (In thousands)
Computed statutory income tax expense at 35%	\$ 113,045
Changes in income taxes resulting from:	
State income taxes, net of federal income tax	12,597
Other	1
Total income tax expense	<u>\$ 125,643</u>

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Deferred income taxes result from temporary differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. The table below summarizes the principal components of Rover's deferred tax assets (liabilities) as follows:

	December 31, 2017 (In thousands)
Deferred income tax assets:	
Regulatory and other reserves	\$ 28,559
Net operating loss carryforward	149,224
Total deferred income tax assets	<u>\$ 177,783</u>
Deferred income tax liabilities:	
Utility plant	\$ (190,643)
Regulatory and other reserves	(118,269)
Total deferred income tax liabilities	<u>\$ (308,912)</u>
Net deferred income tax liability	<u>\$ (131,129)</u>

#### NOTE E – UTILITY PLANT:

The following table provides a summary of utility plant.

	Lives in Year	December 31, 2017 (In thousands)
Transmission	40	\$ 1,743,367
General	5	37
Intangibles	3	1,748
Construction work-in-progress		3,385,000
Total utility plant		<u>\$ 5,130,152</u>

#### NOTE F – REGULATORY MATTERS, COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

**Regulatory Matters.** On February 20, 2015, Rover filed a certificate application with the FERC pursuant to Section 7(c) of the Natural Gas Act for authorization to construct and operate a natural gas pipeline system. The FERC issued an Order Issuing Certificate on February 2, 2017 and granted construction commencement authorization on March 3, 2017.

Revised Policy Statement on Treatment of Income Taxes (Revised Policy Statement). On March 15, 2018, in Docket

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No. PL17-1, the FERC issued a revised policy statement to address income tax and rate of return policies for Master Limited Partnerships (MLPs) and other partnership entities as a result of the decisions of the U.S. Court of Appeals for the District of Columbia Circuit in the United Airlines, Inc., et al. v. FERC (“United Airlines”). The Revised Policy Statement states that an impermissible double recovery results from granting a MLP pipeline both an income tax allowance and a return on equity under the discounted cash flow methodology. As a result, the FERC will no longer permit a MLP pipeline to recover an income tax allowance in its cost of service. The FERC will require other partnerships and pass-through entities seeking to recover an income tax allowance to address the double-recovery concern from United Airlines in subsequent proceedings.

Notice of Proposed Rulemaking - Interstate and Intrastate Natural Gas Pipelines; Rate Changes Relating to Federal Income Tax Rate - (Tax Rate NOPR). On March 15, 2018, in Docket No. RM18-11, the FERC is proposing to require interstate pipelines to file an informational filing on a new one-time Form No. 501-G to collect information to evaluate the impact of the Tax Cuts and Jobs Act and the Revised Policy Statement regarding tax allowances for MLPs and other partnership entities. The FERC proposes that individual pipelines file the Form No. 501-G either 28, 56, 84, or 112 days after publication of the final rule, based on a schedule provided with the form. According to the schedule, Rover’s Form No. 501-G will be due 112 days after the effective date of the final rule. Along with the Form No. 501-G, FERC has proposed to provide interstate pipelines four options to either voluntarily address the impact of the change in the corporate income tax rate with a rate filing under section 4 of Natural Gas Act (NGA) or to explain why no action is necessary. The four options are: 1) file a limited NGA section 4 filing to reflect the effect of the decrease in the federal corporate income tax rate pursuant to the Tax Cuts and Jobs Act and the elimination of the income tax allowance for MLPs consistent with the Revised Policy Statement; 2) commit to file a general NGA section 4 rate case in the near future; 3) file a statement explaining why an adjustment in rates is not needed, or 4) take no action other than filing the Form No. 501-G. The FERC states that if Option 3 or Option 4 is chosen the FERC may initiate a section 5 rate investigation at its discretion; however, if a pipeline elects Option 2 and commits to make a filing by December 31, 2018, the FERC will not initiate an NGA section 5 rate investigation prior to that date. Comments on the Tax Rate NOPR are due to the FERC by April 25, 2018.

Notice of Inquiry Regarding the Effect of the Tax Cuts and Jobs Act on Commission-Jurisdictional Rates (Tax Rate NOI). On March 15, 2018, in Docket No. RM18-12, the FERC issued a notice of inquiry to consider how it should address the effect of the Tax Cuts and Jobs Act on accumulated deferred income taxes (ADIT) and bonus depreciation. ADIT balances are accumulated on the regulated books and records of interstate pipelines to track differences between the method of computing taxable income for reporting to the Internal Revenue Service and the method of computing income taxes for regulatory accounting and ratemaking purposes. Bonus depreciation is a tax incentive given to companies to encourage certain types of investments. The FERC is seeking comments on how the Tax Cuts and Jobs Act affects ADIT balances and pipeline rate base and whether the FERC should take any action to address issues related to bonus depreciation. Comments on the Tax Rate NOI are due to the FERC by May 21, 2018.

**Ohio Public Utility Excise Tax.** Rover has accrued for amounts payable for the Ohio Public Utility Excise Tax (“PUET”), which is a tax levied on revenues generated from transporting gas within the state of Ohio, unless an exemption applies. While Rover is required to pay such amounts pursuant to Ohio law, it intends to do so subject to refund as it contends that it is exempt from PUET due to the interstate nature of its business in Ohio and applicable precedent.

**Purchase Commitments.** As of December 31, 2017, Rover has commitments of approximately \$324 million for capital projects related to the construction of its pipeline. These expenditures are expected to be funded by member contributions. In general, contracts signed for purchases of goods and services have clauses that allow Rover to terminate its commitment for specific cause. Currently, no such actions are anticipated.

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**Transportation Commitment.** In 2016, Rover acquired 600,000 Dth/d capacity on a third party pipeline for a term that began July 1, 2016 and continued until the contract was terminated in December 2017 when Rover was in full service to Defiance, Ohio. The payments are reflected in Miscellaneous deferred debits, Account 186.

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of December 31, 2017, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

The Ohio Environmental Protection Agency ("Ohio EPA") has alleged that various environmental violations have occurred during construction of the Rover pipeline project. The alleged violations include inadvertent returns of drilling muds and fluids at horizontal directional drilling ("HDD") locations in Ohio that affected waters of the State, storm water control violations, improper disposal of spent drilling mud containing diesel fuel residuals, and open burning. The alleged violations occurred from April 2017 to July 2017. Although Rover has successfully completed clean-up mitigation for the alleged violations to Ohio EPA's satisfaction, the Ohio EPA has proposed penalties of approximately \$2.6 million in connection with the alleged violations and is seeking certain injunctive relief. The Ohio Attorney General filed a complaint in the Court of Common Pleas of Stark County, Ohio to obtain these remedies and that case remains pending and is in the early stages. The timing or outcome of this matter cannot be reasonably determined at this time; however, Rover does not expect there to be a material impact to its results of operations, cash flows or financial position.

In addition, on May 10, 2017, the FERC prohibited Rover from conducting HDD activities at 27 sites in Ohio. On July 31, 2017, the FERC issued an independent third party assessment of what led to the release at the Tuscarawas River site and what Rover can do to prevent reoccurrence once the HDD suspension is lifted. Rover notified the FERC of its intention to implement the suggestions in the assessment and to implement additional voluntary protocols. In response, the FERC authorized Rover to resume HDD activities at the certain sites. On January 24, 2018 FERC ordered Rover to cease HDD activities at the Tuscarawas River HDD site pending FERC review of additional information from Rover. Rover continued to correspond with regulators regarding drilling operations and drilling plans at the HDD sites where Rover has not yet completed HDD activities, including the Tuscarawas River HDD site. On February 6, 2018, the FERC accepted Rover's revised plan and authorized Rover to recommence HDD activities at the Tuscarawas River site. The timing or outcome of this matter cannot be reasonably determined at this time. Rover does not expect there to be a material impact to its results of operations, cash flows or financials position.

In late 2016, FERC Enforcement Staff began a non-public investigation of Rover's demolition of the Stoneman House, a potential historic structure, in connection with Rover's application for permission to construct a new interstate natural gas pipeline and related facilities. Rover is cooperating with the investigation. In March and April 2017, Enforcement Staff provided Rover its non-public preliminary findings regarding its investigation. Rover disagrees with those findings and intends to vigorously defend against any potential penalty. Given the stage of the proceeding, and the non-public nature of the preliminary findings and investigation, Rover is unable at this time to provide an assessment of the potential outcome or range of potential liability, if any.

**Environmental Matters.** Rover's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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Notes to Financial Statements			

comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulation may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

**Risk Factors.** The construction of new pipelines and related facilities involves numerous regulatory, environmental, political and legal uncertainties beyond Rover's control. A variety of factors outside Rover's control, such as weather, natural disasters and difficulties in obtaining permits and rights-of-way or other regulatory approvals, as well as the performance by third party contractors, may result in increased costs or delays in construction. Cost overruns or delays in completing a project could have a material adverse effect on our results of operations and cash flows.

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Quarter/Year		
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	1,748,065		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified	1,743,403,917		
7	Experimental Plant Unclassified			
8	TOTAL Utility Plant (Total of lines 3 thru 7)	1,745,151,982		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	3,384,999,774		
12	Acquisition Adjustments			
13	TOTAL Utility Plant (Total of lines 8 thru 12)	5,130,151,756		
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	8,851,375		
15	Net Utility Plant (Total of lines 13 and 14)	5,121,300,381		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	8,647,265		
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	204,110		
22	TOTAL In Service (Total of lines 18 thru 21)	8,851,375		
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)	8,851,375		

**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		1,748,065		
4				
5				
6		1,743,403,917		
7				
8		1,745,151,982		
9				
10				
11		3,384,999,774		
12				
13		5,130,151,756		
14		8,851,375		
15		5,121,300,381		
16				
17				
18		8,647,265		
19				
20				
21		204,110		
22		8,851,375		
23				
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31				
32				
33		8,851,375		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.  
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.  
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.  
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	1,149,241	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,149,241	
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		

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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	Base Load Liquefied Natural Gas Terminaling and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminaling and		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,		
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights		6,744,124
84	365.2 Rights-of-Way		349,640,165
85	366 Structures and Improvements		72,016,142
86	367 Mains		1,069,934,432
87	368 Compressor Station Equipment		199,534,696
88	369 Measuring and Regulating Station Equipment		45,497,523
89	370 Communication Equipment		
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)		1,743,367,082
93	DISTRIBUTION PLAN		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements		
113	391 Office Furniture and Equipment		
114	392 Transportation Equipment		
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment		36,835
117	395 Laboratory Equipment		
118	396 Power Operated Equipment		
119	397 Communication Equipment		
120	398 Miscellaneous Equipment		
121	Subtotal (Enter Total of lines 111 thru 120)		36,835
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)		36,835
125	TOTAL (Accounts 101 and 106)	1,149,241	1,743,403,917
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	1,149,241	1,743,403,917

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<b>Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)</b>
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including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				
3				
4			598,824	1,748,065
5			598,824	1,748,065
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7				
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)				
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Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				
82				
83				6,744,124
84				349,640,165
85				72,016,142
86				1,069,934,432
87				199,534,696
88				45,497,523
89				
90				
91				
92				1,743,367,082
93				
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116				36,835
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119				
120				
121				36,835
122				
123				
124				36,835
125			598,824	1,745,151,982
126				
127				
128				
129			598,824	1,745,151,982

**Gas Property and Capacity Leased from Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
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44				
45	Total			

**Gas Property and Capacity Leased to Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
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44				
45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1				
2				
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44				
45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Construction Work in Progress-Gas (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).

2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).

3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Mainline and Laterals	2,955,909,524	406,769,721
2	Compressor Stations and Meter Stations	429,090,250	11,602,901
3			
4			
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7			
8			
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11			
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31			
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33			
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36			
37			
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39			
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42			
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44			
45	Total	3,384,999,774	418,372,622

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Non-Traditional Rate Treatment Afforded New Projects**

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility  (a)	CP Docket No.  (b)	Type of Rate Treatment  (c)	Gas Plant in Service  (d)
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36				
	<b>Total</b>			<b>0</b>

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Non-Traditional Rate Treatment Afforded New Projects (continued)							
6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility. 7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense). 8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility. 9. In column i, report the amount of depreciation expense accrued on the facility during the year. 10. In column j, list any other expenses(including taxes) allocated to the facility. 11. In column k, report the incremental revenues associated with the facility. 12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project. 13. Provide the total amounts for each column.							
Line No.	Accumulated Depreciation  (e)	Accumulated Deferred Income Taxes (f)	Operating Expense  (g)	Maintenance Expense  (h)	Depreciation Expense  (i)	Other Expenses (including taxes) (j)	Incremental Revenues  (k)
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>General Description of Construction Overhead Procedure</b>			

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

### 1. Construction Overhead

Direct company labor costs, including costs for supervisory personnel who devote time to capital projects, are direct-charged to work orders based on actual hours devoted to specific projects. Related employee benefit costs are charged to construction, retirement, and other work-in-progress projects monthly based on a loading rate applied to labor charges. Capitalized overhead amounts are calculated by applying a capital overhead rate to actual capital spend for the associated entity. The capital overhead rate was derived from an entity wide time study.

### 2. Allowance for funds used during construction ("AFUDC")

Allowance for funds used during construction is charged on all construction projects in Construction Work in Progress which have not been completed by the end of the month for which the allowance for funds used is being charged. For construction projects, an allowance for funds used during construction is charged up to the date the property is actually placed in service. The amount capitalized during the construction period is calculated pursuant to FERC rules which includes allowance for the cost of debt and equity funds. The amount is computed monthly by applying 1/12 of an annual rate to the balance of prior month plus half of the current month to each work order. Costs excluded from the AFUDC base are contract retentions, capital accruals, and purchase order accruals. The allowance for each month is credited to Allowance for Other Funds Used During Construction, Account 419.1, and Allowance for Borrowed Funds Used During Construction, Account 432.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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General Description of Construction Overhead Procedure (continued)			
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>			

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S		
	(2) Short-Term Interest			s
	(3) Long-Term Debt	D 21,666,951,034	44.96	d 4.98
	(4) Preferred Stock	P		p
	(5) Common Equity	C 26,527,276,405	55.04	c 13.00
	(6) Total Capitalization	48,194,227,438	100.00	
	(7) Average Construction Work In Progress Balance	W 1,818,106,224		
2. Gross Rate for Borrowed Funds    s(S/W) + d[(D/(D+P+C)) (1-(S/W))]			2.24	
3. Rate for Other Funds    [1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]			7.16	
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			2.85	
b. Rate for Other Funds -			6.50	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2017/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 218 Line No.: 6 Column: b**

Energy Transfer Partners, L.P. was used as the source for the capital structure.

**Schedule Page: 218 Line No.: 5 Column: d**

The reported rate is calculated by 50% of weighted average cost of debt of parent's debt structure and 50% of filed Rover's rate of equity. The certificate filing is Docket No. CP15-93, et al.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description  (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of								
2	Gas Delivered to Storage				1,550,492				1,550,492
3	Gas Withdrawn from				1,889,000				1,889,000
4	Other Debits and Credits				97,630				97,630
5	Balance at End of Year				( 240,878)				( 240,878)
6	Dth				85,663				85,663
7	Amount Per Dth				( 2.8119)				( 2.8119)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 136 - Temporary Cash Investments		54,789,526	60,895,348
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
1			115,684,874	150,473	
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7					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment  (a)	Date Acquired  (b)	Date of Maturity  (c)	Amount of Investment at Beginning of Year (d)
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40	TOTAL Cost of Account 123.1 \$			TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)

PREPAYMENTS (ACCOUNT 165)

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

Line No.	Nature of Payment (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	
6	TOTAL	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)</b> <b>(continued)</b>
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<b>EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)</b>
--

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							

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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Other Regulatory Assets (Account 182.3)**

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
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 a footnote, 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)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	AFUDC Equity Gross Up	78,248,473	83,579,832				161,828,305
2	Deferred Cashout		199,987	407.3	135,255		64,732
3							
4							
5							
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40	Total	78,248,473	83,779,819		135,255	0	161,893,037

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 2 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 232 Line No.: 1 Column: a**

AFUDC Equity Gross Up was recorded in accordance with ASC 740.

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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Accumulated Deferred Income Taxes (Account 190)**

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

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas	21,261		225,972,938
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)	21,261		225,972,938
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)	21,261		225,972,938
8	Classification of TOTAL			
9	Federal Income Tax	17,982		191,118,500
10	State Income Tax	3,279		34,854,438
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Changes During Year  Amounts Debited to Account 410.2 (e)	Changes During Year  Amounts Credited to Account 411.2 (f)	Adjustments  Debits  Account No. (g)	Adjustments  Debits  Amount (h)	Adjustments  Credits  Account No. (i)	Adjustments  Credits  Amount (j)	Balance at End of Year  (k)
1							
2							
3			254	48,211,465			177,782,734
4							
5				48,211,465			177,782,734
6							
7				48,211,465			177,782,734
8							
9			254	54,794,945			136,341,537
10			254	( 6,583,480)			41,441,197
11							



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 7 Column: b**

Estimated balances of deferred income taxes that could be included in the development of jurisdictional recourse rates at 01/01/2017:

None

**Schedule Page: 234 Line No.: 7 Column: k**

Estimated balances of deferred income taxes that could be included in the development of jurisdictional recourse rates at 12/31/2017:

None

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Capital Stock (Accounts 201 and 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange	Number of Shares Authorized by Charter	Par or Stated Value per Share	Call Price at End of Year
	(a)	(b)	(c)	(d)
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**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
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40	Total		0	0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Other Paid-In Capital (Accounts 208-211)**

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

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Other Paid-In Capital	
2	Balance at January 1, 2017	1,783,950,398
3	Net income	197,342,488
4	Partners' contributions	2,755,980,773
5	Non-cash contribution	82,178
6	Total Account 211 at December 31, 2017	4,737,355,837
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40	Total	4,737,355,837

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<b>DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)</b>		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
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12		
13		
14		
TOTAL		

<b>CAPITAL STOCK EXPENSE (ACCOUNT 214)</b>		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

<p>1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p> <p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1				
2				
3				
4				
5				
6				
7				
8				
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40	TOTAL			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year  Rate (in %) (e)	Interest for Year  Amount  (f)	Held by Respondent  Reacquired Bonds (Acct 222) (g)	Held by Respondent  Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year  (i)
1					
2					
3					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1					
2					
3					
4					
5					
6					
7					
8					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)
1				
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3				
4				
5				
6				
7				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<p align="center"><b>Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)</b></p>
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<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>
--

Line No.	Designation of Long-Term Debt  (a)	Date Reacquired  (b)	Principal of Debt Reacquired  (c)	Net Gain or Loss  (d)	Balance at Beginning of Year  (e)	Balance at End of Year  (f)
1						
2						
3						
4						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	197,342,488
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Contribution in Aid of Construction	2,892,295
6		
7		
8	TOTAL	2,892,295
9	Deductions Recorded on Books Not Deducted for Return	
10	Current and Deferred Income Tax Expense	125,642,672
11	Net Operating Loss	579,735,575
12	Other	1,175,434
13	TOTAL	706,553,681
14	Income Recorded on Books Not Included in Return	
15	AFUDC Equity Gross up	( 83,579,832)
16		
17		
18	TOTAL	( 83,579,832)
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation over Book Depreciation	( 596,767,298)
21	AFUDC Debt	( 143,880,941)
22	AFUDC Equity	( 82,560,393)
23		
24		
25		
26	TOTAL	( 823,208,632)
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29	Federal Tax Rate	35
30		
31		
32		
33		
34		
35		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 12 Column: b**

Fuel Tracker	\$	648,160
Accrued Compensation		286,462
Capitalized Start Up Cost		237,098
Nondeductible Expenses		3,714
	\$	1,175,434

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1	FICA		
2	Federal Income	69,501	
3	Unemployment		
4	FHIT		
5	Subtotal Federal	69,501	
6			
7	State Unemployment - Ohio		
8	Subtotal State Unemployment		
9			
10	Ad Valorem Tax - Michigan 2017		
11	Ad Valorem Tax - Michigan 2016	28,158	
12	Ad Valorem Tax - Ohio 2017		
13	Ad Valorem Tax - Ohio 2016	14,339	
14	Ad Valorem Tax - Oklahoma 2017		
15	Ad Valorem Tax - Pennsylvania 2017		
16	Ad Valorem Tax - Pennsylvania 2016	( 94)	
17	Ad Valorem Tax - Texas 2017		
18	Ad Valorem Tax - West Virginia 2017		
19	Ad Valorem Tax - West Virginia 2016	2,037	
20	Subtotal Ad Valorem Tax	44,440	
21			
22	Other State Taxes - Ohio	12,676	
23	Subtotal Other State Taxes	12,676	
24			
25	Sales and Use - Michigan		
26	Sales and Use - Ohio	323	
27	Sales and Use - Pennsylvania		
28	Sales and Use - Texas	( 10,521)	
29	Sales and Use - West Virginia	( 7,433)	
30	Subtotal Sales and Use	( 17,631)	
31			
32			
33			
34			
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37			
38			
39			
<b>TOTAL</b>		108,986	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	61,279	61,279			
2		69,501			
3	48	48			
4	18,747	18,747			
5	80,074	149,575			
6					
7	550	550			
8	550	550			
9					
10	19,632	5,510		14,122	
11		27,014		1,144	
12	71,835			71,835	
13		50,161		( 35,822)	
14	157,924	153,864		4,060	
15	52	51		1	
16				( 94)	
17	1,210,776	25,666		1,185,110	
18	14,592	14,218		374	
19		5,182		( 3,145)	
20	1,474,811	281,666		1,237,585	
21					
22	2,634,207	12,676		2,634,207	
23	2,634,207	12,676		2,634,207	
24					
25	73	80		( 7)	
26	172,518	151,482		21,359	
27	1,010	6,882		( 5,872)	
28	87		10,521	87	
29	281,273	297		273,543	
30	454,961	158,741	10,521	289,110	
31					
32					
33					
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39					
<b>TOTAL</b>	4,644,603	603,208	10,521	4,160,902	



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b>  1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
--

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Electric (Account 408.1, 409.1)  (i)	Gas (Account 408.1, 409.1)  (j)	Other Utility Dept. (Account 408.1, 409.1)  (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1		61,279		
2				
3		48		
4		18,747		
5		80,074		
6				
7		550		
8		550		
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22		2,634,207		
23		2,634,207		
24				
25				
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39				
TOTAL		2,714,831		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<p><b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b></p> <p align="center"><b>(continued)</b></p> <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p> <p>11. Report in column (q) the applicable effective state income tax rate.</p>
---

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439)  (o)	Other  (p)	State/Local Income Tax Rate  (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10				19,632	
11					
12				71,835	
13					
14				157,924	
15				52	
16					
17				1,210,776	
18				14,592	
19					
20				1,474,811	
21					
22					6.00
23					
24					
25				73	
26				172,518	
27				1,010	
28				87	
29				281,273	
30				454,961	
31					
32					
33					
34					
35					
36					
37					
38					
39					
<b>TOTAL</b>				1,929,772	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 262   Line No.: 28   Column: f**

Adjustment on prior year accruals.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Miscellaneous Current and Accrued Liabilities (Account 242)**

1. Describe and report the amount of other current and accrued liabilities at the end of year.  
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item  (a)	Balance at End of Year (b)
1	Capital expenditures	524,386,625
2	Other (less than \$250,000)	179,600
3		
4		
5		
6		
7		
8		
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11		
12		
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34		
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39		
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41		
42		
43		
44		
45	Total	524,566,225

Other Deferred Credits (Account 253)
--------------------------------------

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Other (less than \$250,000)	4,188	234	4,188		
2						
3						
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7						
8						
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42						
43						
44						
45	Total	4,188		4,188	0	0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Accumulated Deferred Income Taxes-Other Property (Account 282)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.  
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas		232,142,479	
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)		232,142,479	
6	Other (Specify) (footnote details)	84,793,400	88,085,679	1,125,103
7	TOTAL Account 282 (Enter Total of lines 5 thr	84,793,400	320,228,158	1,125,103
8	Classification of TOTAL			
9	Federal Income Tax	71,714,726	270,835,640	951,565
10	State Income Tax	13,078,674	49,392,518	173,538
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3					254	78,534,577	153,607,902
4							
5						78,534,577	153,607,902
6					254	58,104,944	113,649,032
7						136,639,521	267,256,934
8							
9					254	136,639,521	204,959,280
10							62,297,654
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 274 Line No.: 6 Column: b**

AFUDC Equity \$ 84,793,400

**Schedule Page: 274 Line No.: 6 Column: k**

AFUDC Equity	\$ 77,358,555
AFUDC Debt	37,034,954
Contribution in Aid of Construction	(744,477)
	<u>\$ 113,649,032</u>

**Schedule Page: 274 Line No.: 5 Column: k**

Estimated balances of deferred income taxes that could be included in the development of jurisdictional recourse rates at 12/31/2017:

Book Depreciation \$ 153,607,902



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
 2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)	30,438,656	32,512,555	
7	TOTAL Account 283 (Total of lines 5 thru 6)	30,438,656	32,512,555	
8	Classification of TOTAL			
9	Federal Income Tax	25,743,748	27,497,765	
10	State Income Tax	4,694,908	5,014,790	
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
4							
5							
6					254	21,296,605	41,654,606
7						21,296,605	41,654,606
8							
9					254	21,296,605	31,944,908
10							9,709,698
11							

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 276 Line No.: 6 Column: b**

AFUDC Gross-up \$ 30,438,656

**Schedule Page: 276 Line No.: 6 Column: k**

AFUDC Gross-up \$ 41,654,606

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	Fuel Tracker		407.4	25,330		738,222	712,892
2	Federal Tax Rate Change					109,724,661	109,724,661
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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37							
38							
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43							
44							
45	Total	0		25,330	0	110,462,883	110,437,553

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 2 Column: a**

In December 2017, the "Tax Cuts and Jobs Act" was signed into law. Among other provisions, the highest corporate federal income tax rate was reduced from 35% to 21% for taxable years beginning after December 31, 2017. Under regulatory accounting the effect on deferred tax assets and liabilities of a change in tax rate is recognized as regulatory assets or liabilities in the period that includes the enactment date.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
3	FT	27,845,996			16,456,287	16,456,287
4	IT	766,748			392,652	392,652
5						
6						
7						
8						
9						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Monthly Quantity & Revenue Data by Rate Schedule (continued)						
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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	28,612,744			16,848,939	16,848,939
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)					
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues					
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	28,612,744			16,848,939	16,848,939

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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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.	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										
2										
3	27,028,077			15,763,548	15,763,548	15,447,869			10,067,149	10,067,149
4	1,196,816			612,890	612,890	2,454,967			1,188,390	1,188,390
5										
6										
7										
8										
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42										
43										
44										
45										
46										
47										



Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	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)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	28,224,893			16,376,438	16,376,438	17,902,836			11,255,539	11,255,539
64										
65										
66										
67										
68										
69										
70										
71										
72										
73										
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90										
91										
92										
93										
94										
95										
96										
97										
98										
99										
100										
101	28,224,893			16,376,438	16,376,438	17,902,836			11,255,539	11,255,539

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Gas Operating Revenues

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<p align="center"><b>Gas Operating Revenues</b></p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</p>
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	54,793,365		54,793,365		94,637,464	
11						
12						
13						
14						
15						
16						
17						
18						
19	54,793,365		54,793,365			
20						
21	54,793,365		54,793,365			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)</b>
--

- |  |
|--|
| 1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).<br>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. |
|--|

Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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25					

Empty space for additional reporting
--------------------------------------

Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)
---

<p>3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<b>Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)</b>
--

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).
---

Line No.	Zone of Delivery, Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Mainline - FT				
2	Mainline - IT				
3	Market South - FT				
4	Supply - FT				
5	Total				
6					
7					
8					
9					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)

4. Delivered Dth of gas must not be adjusted for discounting.  
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.  
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1	35,028,852		35,028,852		73,085,431	
2	4,023,857		4,023,857		8,019,406	
3	15,740,555		15,740,555		13,532,627	
4	101		101			
5	54,793,365		54,793,365		94,637,464	
6						
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<b>Revenues from Storing Gas of Others (Account 489.4)</b>  1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).
---

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	(a)	(b)	(c)	(d)	(e)
2					
3					
4					
5					
6					
7					
8					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<p align="center"><b>Revenues from Storing Gas of Others (Account 489.4)</b></p> <p>4. Dth of gas withdrawn from storage must not be adjusted for discounting.</p> <p>5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Discounted Rate Services and Negotiated Rate Services**

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

Line No.	Account  (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue	Volumes	Revenue	Volumes
		(b)	(c)	(d)	(e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	1,188,077	4,866,847	29,778,161	48,550,000
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
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39					
	<b>Total</b>	1,188,077	4,866,847	29,778,161	48,550,000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 313 Line No.: 2 Column: c**

The volumes in column (c) include discounted reservation contract quantities and commodity transactions.

**Schedule Page: 313 Line No.: 2 Column: e**

The volumes in column (c) include negotiated reservation contract quantities and commodity transactions.

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
<b>Gas Operation and Maintenance Expenses</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. PRODUCTION EXPENSES				
2	A. Manufactured Gas Production				
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0		
4	B. Natural Gas Production				
5	B1. Natural Gas Production and Gathering				
6	Operation				
7	750 Operation Supervision and Engineering	0	0		
8	751 Production Maps and Records	0	0		
9	752 Gas Well Expenses	0	0		
10	753 Field Lines Expenses	0	0		
11	754 Field Compressor Station Expenses	0	0		
12	755 Field Compressor Station Fuel and Power	0	0		
13	756 Field Measuring and Regulating Station Expenses	0	0		
14	757 Purification Expenses	0	0		
15	758 Gas Well Royalties	0	0		
16	759 Other Expenses	0	0		
17	760 Rents	0	0		
18	TOTAL Operation (Total of lines 7 thru 17)	0	0		
19	Maintenance				
20	761 Maintenance Supervision and Engineering	0	0		
21	762 Maintenance of Structures and Improvements	0	0		
22	763 Maintenance of Producing Gas Wells	0	0		
23	764 Maintenance of Field Lines	0	0		
24	765 Maintenance of Field Compressor Station Equipment	0	0		
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0		
26	767 Maintenance of Purification Equipment	0	0		
27	768 Maintenance of Drilling and Cleaning Equipment	0	0		
28	769 Maintenance of Other Equipment	0	0		
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0		

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	0	0		
34	771 Operation Labor	0	0		
35	772 Gas Shrinkage	0	0		
36	773 Fuel	0	0		
37	774 Power	0	0		
38	775 Materials	0	0		
39	776 Operation Supplies and Expenses	0	0		
40	777 Gas Processed by Others	0	0		
41	778 Royalties on Products Extracted	0	0		
42	779 Marketing Expenses	0	0		
43	780 Products Purchased for Resale	0	0		
44	781 Variation in Products Inventory	0	0		
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0		
46	783 Rents	0	0		
47	TOTAL Operation (Total of lines 33 thru 46)	0	0		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	0	0		
50	785 Maintenance of Structures and Improvements	0	0		
51	786 Maintenance of Extraction and Refining Equipment	0	0		
52	787 Maintenance of Pipe Lines	0	0		
53	788 Maintenance of Extracted Products Storage Equipment	0	0		
54	789 Maintenance of Compressor Equipment	0	0		
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0		
56	791 Maintenance of Other Equipment	0	0		
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0		
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0		

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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
59	C. Exploration and Development				
60	Operation				
61	795 Delay Rentals	0	0		
62	796 Nonproductive Well Drilling	0	0		
63	797 Abandoned Leases	0	0		
64	798 Other Exploration	0	0		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0		
66	D. Other Gas Supply Expenses				
67	Operation				
68	800 Natural Gas Well Head Purchases	0	0		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0		
70	801 Natural Gas Field Line Purchases	0	0		
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0		
72	803 Natural Gas Transmission Line Purchases	0	0		
73	804 Natural Gas City Gate Purchases	0	0		
74	804.1 Liquefied Natural Gas Purchases	0	0		
75	805 Other Gas Purchases	0	0		
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	0	0		
78	806 Exchange Gas	( 986,668)	0		
79	Purchased Gas Expenses				
80	807.1 Well Expense-Purchased Gas	0	0		
81	807.2 Operation of Purchased Gas Measuring Stations	0	0		
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0		
83	807.4 Purchased Gas Calculations Expenses	0	0		
84	807.5 Other Purchased Gas Expenses	0	0		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0		

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account  (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	0	0		
150	844.2 LNG Processing Terminal Labor and Expenses	0	0		
151	844.3 Liquefaction Processing Labor and Expenses	0	0		
152	844.4 Liquefaction Transportation Labor and Expenses	0	0		
153	844.5 Measuring and Regulating Labor and Expenses	0	0		
154	844.6 Compressor Station Labor and Expenses	0	0		
155	844.7 Communication System Expenses	0	0		
156	844.8 System Control and Load Dispatching	0	0		
157	845.1 Fuel	0	0		
158	845.2 Power	0	0		
159	845.3 Rents	0	0		
160	845.4 Demurrage Charges	0	0		
161	(less) 845.5 Wharfage Receipts-Credit	0	0		
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0		
163	846.1 Gas Losses	0	0		
164	846.2 Other Expenses	0	0		
165	TOTAL Operation (Total of lines 149 thru 164)	0	0		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	0	0		
168	847.2 Maintenance of Structures and Improvements	0	0		
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0		
170	847.4 Maintenance of LNG Transportation Equipment	0	0		
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0		
172	847.6 Maintenance of Compressor Station Equipment	0	0		
173	847.7 Maintenance of Communication Equipment	0	0		
174	847.8 Maintenance of Other Equipment	0	0		
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0		
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0		

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	0	0		
236	905 Miscellaneous Customer Accounts Expenses	0	0		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	0	0		
241	908 Customer Assistance Expenses	0	0		
242	909 Informational and Instructional Expenses	0	0		
243	910 Miscellaneous Customer Service and Informational Expenses	0	0		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	0	0		
248	912 Demonstrating and Selling Expenses	0	0		
249	913 Advertising Expenses	0	0		
250	916 Miscellaneous Sales Expenses	0	0		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	958,647	0		
255	921 Office Supplies and Expenses	193,862	0		
256	(Less) 922 Administrative Expenses Transferred-Credit	131,805	0		
257	923 Outside Services Employed	52,667	0		
258	924 Property Insurance	0	0		
259	925 Injuries and Damages	60,036	0		
260	926 Employee Pensions and Benefits	162,838	0		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	0	0		
263	(Less) 929 Duplicate Charges-Credit	0	0		
264	930.1General Advertising Expenses	0	0		
265	930.2Miscellaneous General Expenses	0	0		
266	931 Rents	26,158	0		
267	TOTAL Operation (Total of lines 254 thru 266)	1,322,403	0		
268	Maintenance				
269	932 Maintenance of General Plant	0	0		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	1,322,403	0		
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	30,133,585	0		

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Gas Used in Utility Operations						
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).						
Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	120,689	306,558		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Other fuel and power for compressor stations	855	156,133	380,129		
7	Mains expense	856	862	1,990		
8	Unaccounted for	813	( 157,432)	( 408,258)		
9						
10						
11						
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24						
25	Total		120,252	280,419		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Transmission and Compression of Gas by Others (Account 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Company and Description of Service Performed  (a)	*  (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	Panhandle Eastern Pipe Line Company, LP	*	14,072,483	13,371,311
2	Trunkline Gas Company, LLC	*	14,625,138	12,760,199
3	Other		17,903	
4				
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25	Total		28,715,524	26,131,510



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Other Gas Supply Expenses (Account 813)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Gas Loss and Unaccounted for	( 408,258)
2	Other	( 97,630)
3		
4		
5		
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24		
25	<b>Total</b>	( 505,888)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Miscellaneous General Expenses (Account 930.2)

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Industry association dues.	
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	
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25	Total	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)</b>
1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown. 2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	8,645,809			
9	Distribution plant				
10	General plant				
11	Common plant-gas				
12	TOTAL	8,645,809			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)</b>
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obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

<b>Section A. Summary of Depreciation, Depletion, and Amortization Charges</b>
--

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)  (f)	Amortization of Other Gas Plant (Account 405)  (g)	Total (b to g)  (h)	Functional Classification  (a)
1	192,994		192,994	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			8,645,809	Transmission plant
9				Distribution plant
10				General plant
11				Common plant-gas
12	192,994		8,838,803	TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)**

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

**Section B. Factors Used in Estimating Depreciation Charges**

Line No.	Functional Classification  (a)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	1,739,043	2.50
8	General Plant (footnote details)	37	20.00
9	Intangibles (footnote details)	1,748	33.00
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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**Schedule Page: 338 Line No.: 7 Column: b**

The depreciation plant bases reflect the balances as of 12/31/2017.

This footnote also applies to line 8 and 9.

**Schedule Page: 338 Line No.: 7 Column: c**

Depreciation Rate was approved by FERC RP 15-93-000 settlement.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<p align="center"><b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b></p> <p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.</p>
---

Line No.	Item (a)	Amount (b)
1	Account 426.1- Donations	114,633
2	Account 426.4 - Expenditure for certain civic, political and related activities	10,365
3	Account 430 - Interest on debt to associated companies (interest rate at 10.25%)	4,218,589
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Empty space for additional information
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1					
2					
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4					
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24					
25	Total				



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To  Department (f)	Expenses Incurred During Year Charged Currently To  Account No. (g)	Expenses Incurred During Year Charged Currently To  Amount (h)	Expenses Incurred During Year  Deferred to Account 182.3 (i)	Amortized During Year  Contra Account (j)	Amortized During Year  Amount (k)	Deferred in Account 182.3 End of Year  (l)
1							
2							
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24							
25							

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

<b>Total</b>	<b>162,838</b>
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Distribution of Salaries and Wages

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

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

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission		941,882		941,882
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General		958,647		958,647
38	TOTAL Operation (Total of lines 28 thru 37)		1,900,529		1,900,529
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission				
45	Distribution				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Distribution of Salaries and Wages (continued)**

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)				
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)				
54	Transmission (Total of lines 32 and 44)		941,882		941,882
55	Distribution (Total of lines 33 and 45)				
56	Customer Accounts (Total of line 34)				
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)		958,647		958,647
60	Total Operation and Maintenance (Total of lines 50 thru 59)		1,900,529		1,900,529
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)		1,900,529		1,900,529
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant		1,441,131		1,441,131
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)		1,441,131		1,441,131
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES		3,341,660		3,341,660

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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### Charges for Outside Professional and Other Consultative Services

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Precision Pipeline LLC	1,545,867,596
2	US Pipeline Inc	317,040,246
3	Pumpco Inc	120,375,872
4	Cleveland Integrity Svcs Inc	82,847,096
5	Midway Oilfield Constructors Inc	45,648,670
6	Six C Fabrication Inc	34,891,585
7	Vortech Contracting Inc	34,581,087
8	Grae-Con Construction Inc	32,191,707
9	Mott Macdonald Group Inc	23,577,717
10	Gullett & Assoc Inc	22,934,312
11	VEC Inc	21,227,110
12	Project Consulting Svcs Inc	11,355,744
13	Kestrel Field Svcs Inc	11,095,512
14	Chapman Corp	5,983,416
15	Kleinfelder Inc	3,999,822
16	Gibson Dunn & Crutcher LLP	3,840,863
17	Performance Pipeline Svcs LLC	3,645,214
18	Veritas Advisory Group Inc	3,051,088
19	Geoengineers Inc	2,995,835
20	Step toe & Johnson PLLC	2,943,588
21	GHD Svcs Inc	2,731,450
22	FIS Operations LLC	2,452,554
23	Zabel Freeman	2,109,610
24	Land Stewards LLC	1,916,436
25	AE2S Construction LLC	1,792,156
26	TRC Environmental Corp	1,773,228
27	Reminger Co LPA	1,723,246
28	Cardno Inc	1,671,748
29	Leighton Security Svcs Inc	1,439,635
30	Tulsa Inspection Resources LLC	1,424,800
31	Mika Meyers Beckett & Jones PLC	1,402,684
32	Crandell Environmental LLC	1,200,000
33	Black & Veatch Corp	1,173,244
34	Aerotek Inc	855,270
35	DCI Group AZ LLC	799,867

Charges for Outside Professional and Other Consultative Services (continued)

Line No.	Description (a)	Amount (in dollars) (b)
1	PERC Engineering LLC	651,833
2	Kiefner & Assoc Inc	585,770
3	Rettew Assoc Inc	546,028
4	Integra Cincinnati Columbus Inc	488,949
5	Gordon Rees Scully Mansukhani LLP	480,610
6	Groundwater & Environmental Services	371,244
7	Norton Rose Fulbright US LLP	369,106
8	Hillard Heintze LLC	366,865
9	Duff & Phelps LLC	312,930
10	Orrick Herrington & Sutcliffe LLP	303,054
11	Milbank Tweed Hadley & Mccloy LLP	261,243
12	Other (Less than \$250,000)	4,094,410
13	Total	2,363,392,050
14		
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Transactions with Associated (Affiliated) Companies**

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Salaries, Benefits and Taxes	See footnote	See Col b footnote	4,138,560
3	Assets Transfer	See footnote	See Col b footnote	598,825
4	Material and Supplies	See footnote	See Col b footnote	573,971
5	Transportation and Compression Service Charges	See footnote	See Col b footnote	28,697,664
6	Other	See footnote	See Col b footnote	312,617
7				
8	Total			34,321,637
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16				
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19				
20	Goods or Services Provided for Affiliated Company			
21	Material and Supplies	Regency Marcellus Gas Gathering LLC	154	19,236
22				
23	Total			19,236
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 358 Line No.: 2 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Salaries, Benefits & Taxes	Energy Transfer Interstate Holdings, LLC (a)	107, 108,408.1, 851, 920, 922, 926	\$ 731,853
	Energy Transfer Interstate Holdings, LLC (b), (d)	107, 850. 853, 856, 857	1,793,104
	Energy Transfer Partners, L.P. (c)	107, 108, 408.1, 850, 920, 922, 926	1,166,829
	Energy Transfer Partners, L.P. (b), (d)	107	165,320
	LaGrange Acquisition, L.P. (b ), (d)	107, 850, 408.1	166,047
	Panhandle Eastern Pipe Line Company, LP (b), (d)	107	73,368
	Lake Charles LNG Company, LLC (b), (d)	107	42,039
<b>Salaries, Benefits &amp; Payroll Taxes Total</b>			<b>\$ 4,138,560</b>

Allocation Basis: (a) Modified Massachusetts Formula

Allocation Basis: (b) Direct charges and purchases.

Allocation Basis: (c) Modified Massachusetts Formula, headcount, etc.

(d) Energy Transfer Employee Management Company, an affiliated company of Rover, processes the payroll for affiliated companies and direct bills to Rover the salaries, benefits and payroll taxes of affiliated company employees for services provided by them to Rover.

**Schedule Page: 358 Line No.: 3 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Assets Transfer	Energy Transfer Partners, L.P. (b)	101	\$ 598,825
<b>Assets Transfer Total</b>			<b>\$ 598,825</b>

Allocation Basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 4 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Material and Supplies	Ohio River System LLC (b)	154	\$ 573,971
<b>Material and Supplies Total</b>			<b>\$ 573,971</b>

Allocation Basis: (b ) Direct charges and purchases.

**Schedule Page: 358 Line No.: 5 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Transportation and Compression Service Charges	Panhandle Eastern Pipe Line Company, LP (b)	858	14,072,483
	Trunkline Gas Company, LLC (b)	858	14,625,181
<b>Transporation and Compression Service Charges Total</b>			<b>\$ 28,697,664</b>

Allocation Basis: (b ) Direct charges and purchases.

**Schedule Page: 358 Line No.: 6 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Other	Energy Transfer Interstate Holdings, LLC (a)	851. 860, 921, 923, 931	\$ 40,926
	Energy Transfer Partners, L.P. (b),(c)	107, 850, 856, 860, 921, 931	266,684
	Panhandle Eastern Pipe Line Company, LP (b)	107	5,007
<b>Other Total</b>			<b>\$ 312,617</b>



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>FOOTNOTE DATA</b>			

Allocation Basis: (a) Modified Massachusetts Formula

Allocation Basis: (b) Direct charges and purchases.

Allocation Basis: (c) Modified Massachusetts Formula, headcount, etc.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	TRANSMISSION COMPRESSOR STATIONS:			
2	OH - Sherrodsville-Carroll-Leesville	6	42,190	108,423,690
3	OH - Wooster-Wayne	6	38,745	
4	OH - Summerfield-Noble-Seneca	4	18,940	55,943,969
5	OH - Cadiz-Harrison	4	15,980	46,413,917
6	OH - Powhatan Point-Monroe-Clarington	2	9,470	38,331,467
7				
8	Total	22	125,325	249,113,043
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25				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes)  Fuel (e)	Expenses (except depreciation and taxes)  Power (f)	Expenses (except depreciation and taxes)  Other (g)	Gas for Compressor Fuel in Dth  (h)	Electricity for Compressor Station in kWh (i)	Operational Data  Total Compressor Hours of Operation During Year (j)	Operational Data  Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
1								
2	305,365		1,098	120,246		3,211	3	11/06/2017
3	1,193		2,553	443				
4								
5								
6								
7								
8	306,558		3,651	120,689		3,211	3	
9								
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>FOOTNOTE DATA</b>			

**Schedule Page: 508 Line No.: 2 Column: a**

October 10, 2017, Rover placed in-service at Mainline Compressor Station 1 ("CS 1") one of four authorized Caterpillar G16CM34s (Unit 204) and two of two authorized Caterpillar G3616s (Units 205 and 206).

In compliance with Ordering Paragraph (F)(2) of the Commission's Order, and Section 157.20(d)(2) of the Commission's regulations, Rover Pipeline LLC ("Rover") notifies the Commission that on February 21, 2018, Rover placed Mainline Compressor Station 1 in full service.

**Schedule Page: 508 Line No.: 3 Column: a**

On February 22, 2018, Mainline Compressor Station 2 was placed in full service.

**Schedule Page: 508 Line No.: 4 Column: a**

On December 15, 2017, Rover placed in-service the the Seneca Compressor Station.

**Schedule Page: 508 Line No.: 5 Column: a**

On December 15, 2017, Rover placed in-service the Cadiz Compressor Station.

**Schedule Page: 508 Line No.: 6 Column: a**

On January 1, 2018, Rover placed in-service the Clarington Compressor Station.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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<b>Gas Storage Projects</b>
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1. Report injections and withdrawals of gas for all storage projects used by respondent.
--

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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<p align="center"><b>Gas Storage Projects</b></p> <p>1. On line 4, enter the total storage capacity certificated by FERC.</p> <p>2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.</p>
---

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Transmission Lines			
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.			
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Operated by Respondent:		
2	Ohio		277.80
3			
4			
5	Total;		277.80
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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### Transmission System Peak Deliveries

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

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date: 03/07/2018			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	1,501,079		1,501,079
5	Interruptible Transportation	612		612
6	Other (Describe) (footnote details)			
7	TOTAL	1,501,691		1,501,691
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 03/07/2018-03/08/2018-03/09/2018			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation	4,449,446		4,449,446
24	Interruptible Transportation	1,836		1,836
25	Other (Describe) (footnote details)			
26	TOTAL	4,451,282		4,451,282
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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**Auxiliary Peaking Facilities**

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

Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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### Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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
01 Name of System:				
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	94,637,464	74,740,473
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		
10	Gas Received as Imbalances (Account 806)	328	44,480	44,480
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	26,131,510	26,131,510
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		391,688	351,847
14	Gas Received from Shippers as Lost and Unaccounted for			
15	Other Receipts (Specify) (footnote details)		359,926	214,738
16	Total Receipts (Total of lines 3 thru 15)		121,565,068	101,483,048
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	94,637,464	74,740,473
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		
25	Gas Delivered as Imbalances (Account 806)	328	401,580	258,356
26	Deliveries of Gas to Others for Transportation (Account 858)	332	26,131,510	26,131,510
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	120,689	120,689
29	Other Deliveries and Gas Used for Other Operations		431,257	412,306
30	Total Deliveries (Total of lines 18 thru 29)		121,722,500	101,663,334
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		( 157,432)	( 180,286)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		121,565,068	101,483,048

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 15 Column: d**  
Other Receipts include linepack. This footnote also applies to column (c).

**Schedule Page: 520 Line No.: 20 Column: c**  
For the purpose of the Annual Charge Adjustment (ACA) calculation, the throughput volumes is 94,637,464 Dth as represented. No additional volumes are needed to calculate total volumes eligible for the ACA surcharge.

**Schedule Page: 520 Line No.: 29 Column: d**  
Other Deliveries include linepack.

	(Dth)
Gas used as fuel	156,995
Reported on page 521 line 22 columns (e), (s) and (gg)	156,995
Line pack	255,311
Reported on page 520 line 29 column (d)	412,306

**Schedule Page: 520 Line No.: 29 Column: c**  
Other Deliveries include linepack.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission		107,041	55,456	162,497
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>		107,041	55,456	162,497
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>				
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>				
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission		( 18,797)	( 9,739)	( 28,536)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>		( 18,797)	( 9,739)	( 28,536)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission		125,838	65,195	191,033
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)		125,838	65,195	191,033
38	DISPOSITION OF EXCESS GAS:				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas		125,838	5,195	131,033
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas		125,838	5,195	131,033
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT	
66	Forwardhaul Volume in Dths for the Quarter 74,740,473
67	Backhaul Volume in Dths for the Quarter
68	TOTAL (Lines 66 and 67) 74,740,473

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
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 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission		52,322	55,244	107,566
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>		52,322	55,244	107,566
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission		81,207	85,742	166,949
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>		81,207	85,742	166,949
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission		595	629	1,224
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>		595	629	1,224
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission		( 20,738)	( 21,896)	( 42,634)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>		( 20,738)	( 21,896)	( 42,634)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission		( 8,742)	( 9,231)	( 17,973)
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>		( 8,742)	( 9,231)	( 17,973)
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>				
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas		8,742	9,231	17,973
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>		8,742	9,231	17,973

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	8,633	72,614	537	81,784
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	8,633	72,614	537	81,784
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	( 4,883)	( 41,073)	( 304)	( 46,260)
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	( 4,883)	( 41,073)	( 304)	( 46,260)
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	16,442	138,306	1,023	155,771
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	16,442	138,306	1,023	155,771
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 11,518)	( 96,881)	( 717)	( 109,116)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 11,518)	( 96,881)	( 717)	( 109,116)



**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	8,592	72,262	535	81,389
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	8,592	72,262	535	81,389
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas		72,262	535	72,797
42	Gas returned to shippers	8,592			8,592
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	8,592	72,262	535	81,389
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

Shipper Supplied Gas for the Current Quarter (continued)										

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4		307,939	159,539	467,478					805	805
5										
6										
7		307,939	159,539	467,478						
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26		( 47,725)	( 24,726)	( 72,451)					812	813
27										
28										
29										
30		( 47,725)	( 24,726)	( 72,451)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34		355,664	184,265	539,929					407.3	407.4
35										
36										
37		355,664	184,265	539,929						
38										
39										
40										
41		355,664	184,265	539,929					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51		355,664	184,265	539,929						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4		103,293	109,060	212,353					805	805
5										
6										
7		103,293	109,060	212,353						
8										
9										
10										
11		199,078	210,193	409,271					854	810
12										
13										
14		199,078	210,193	409,271						
15										
16										
17										
18		1,457	1,539	2,996					855	812
19										
20										
21										
22		1,457	1,539	2,996						
23										
24										
25										
26		( 6,652)	( 7,023)	( 13,675)					812	813
27										
28										
29										
30		( 6,652)	( 7,023)	( 13,675)						

Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34		( 90,590)	( 95,649)	( 186,239)					407.4	407.3
35										
36										
37		( 90,590)	( 95,649)	( 186,239)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53		90,590	95,649	186,239					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65		90,590	95,649	186,239						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	22,661	190,613	1,410	214,684					805	805
5										
6										
7	22,661	190,613	1,410	214,684						
8										
9										
10										
11	( 10,842)	( 91,196)	( 675)	( 102,713)					810	854
12										
13										
14	( 10,842)	( 91,196)	( 675)	( 102,713)						
15										
16										
17										
18	40,018	336,614	2,490	379,122					855	812
19										
20										
21										
22	40,018	336,614	2,490	379,122						
23										
24										
25										
26	( 39,985)	( 336,331)	( 2,488)	( 378,804)					812	813
27										
28										
29										
30	( 39,985)	( 336,331)	( 2,488)	( 378,804)						

Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	33,470	281,526	2,083	317,079					407.3	407.4
35										
36										
37	33,470	281,526	2,083	317,079						
38										
39										
40										
41	33,470	281,526	2,083	317,079					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	33,470	281,526	2,083	317,079						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) line No. 7, 14, 30, 37, 51, and 65.



Name of Respondent	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) /   /	Year/Period of Report
Rover Pipeline LLC			2017/Q4
<b>System Maps</b>			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

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THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 12/31/2020)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2019/Q4

# 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 Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.

(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 <u>Schedules Pages</u>
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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(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: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. 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 18<sup>th</sup> 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 1,623 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 250 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.

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

#### General Penalties

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

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2019/Q4</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Alicia D. Mitchell		06 Title of Contact Person Manager - Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-2118		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 12/31/2019	

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name Thomas E. Long	12 Title Chief Financial Officer
13 Signature	14 Date Signed 04/28/2020

Title 18, U.S.C. 1001, makes it a crime for any person 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 Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**List of Schedules (Natural Gas Company)**

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		NA
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
9	Statement of Retained Earnings for the Year	118-119		NA
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		NA
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		NA
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		NA
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		NA
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		NA
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		NA

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
<b>List of Schedules (Natural Gas Company) (continued)</b>					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
38	Unamortized Loss and Gain on Recquired Debt	260		NA	
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		NA	
40	Taxes Accrued, Prepaid, and Charged During Year	262-263			
41	Miscellaneous Current and Accrued Liabilities	268			
42	Other Deferred Credits	269		NA	
43	Accumulated Deferred Income Taxes-Other Property	274-275		NA	
44	Accumulated Deferred Income Taxes-Other	276-277		NA	
45	Other Regulatory Liabilities	278			
	INCOME ACCOUNT SUPPORTING SCHEDULES				
46	Monthly Quantity & Revenue Data by Rate Schedule	299			
47	Gas Operating Revenues	300-301			
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA	
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305			
50	Revenues from Storage Gas of Others	306-307		NA	
51	Other Gas Revenues	308		NA	
52	Discounted Rate Services and Negotiated Rate Services	313			
53	Gas Operation and Maintenance Expenses	317-325			
54	Exchange and Imbalance Transactions	328			
55	Gas Used in Utility Operations	331			
56	Transmission and Compression of Gas by Others	332			
57	Other Gas Supply Expenses	334			
58	Miscellaneous General Expenses-Gas	335			
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338			
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340			
	COMMON SECTION				
61	Regulatory Commission Expenses	350-351		NA	
62	Employee Pensions and Benefits (Account 926)	352			
63	Distribution of Salaries and Wages	354-355			
64	Charges for Outside Professional and Other Consultative Services	357			
65	Transactions with Associated (Affiliated) Companies	358			
	GAS PLANT STATISTICAL DATA				
66	Compressor Stations	508-509			
67	Gas Storage Projects	512-513		NA	
68	Transmission Lines	514			
69	Transmission System Peak Deliveries	518			
70	Auxiliary Peaking Facilities	519		NA	
71	Gas Account-Natural Gas	520			
72	Shipper Supplied Gas for the Current Quarter	521			
73	System Map	522			
74	Footnote Reference	551			
75	Footnote Text	552			
76	Stockholder's Reports (check appropriate box)				
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**General Information**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Thomas E. Long  
Chief Financial Officer  
1300 Main Street  
Houston, TX 77002

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Limited Liability Company  
Delaware  
06/26/2014

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Rover is an interstate natural gas pipeline constructed to connect Marcellus and Utica shale supply areas to markets in the Midwest, Great Lakes, and Gulf Coast regions of the United States and Canada. Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged:  
(2) ☒ No





Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 102 Line No.: 8 Column: d**

Energy Transfer Operating, L.P. has a 99.999% limited partner interest in Heritage ETC, L.P. and a 100% membership interest in Heritage ETC GP, L.L.C.

Heritage ETC GP, L.L.C. has a 0.001% general partner interest in Heritage ETC, L.P.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Corporations Controlled by Respondent**

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

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

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
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22					
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27					
28					
29					
30					

[illegible]

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

By Proxy:

[illegible]

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
Important Changes During the Quarter/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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Important Changes During the Quarter/Year			

12. None

13. Not Applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,640,375,972	6,301,485,440	
3	Construction Work in Progress (107)	200-201	4,053,520	9,369,084	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,644,429,492	6,310,854,524	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		266,378,142	105,128,694	
6	Net Utility Plant (Total of line 4 less 5)		6,378,051,350	6,205,725,830	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		6,378,051,350	6,205,725,830	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 1,223,978)	( 630,464)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	123,237,898	115,731,116	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		64,246,936	65,676,732	
38	Other Accounts Receivable (143)		0	40,575	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		42,100,971	579,898	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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Comparative Balance Sheet (Assets and Other Debits)(continued)					
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)	
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
45	Plant Materials and Operating Supplies (154)		27,162,967	20,877,707	
46	Merchandise (155)		0	0	
47	Other Materials and Supplies (156)		0	0	
48	Nuclear Materials Held for Sale (157)		0	0	
49	Allowances (158.1 and 158.2)		0	0	
50	(Less) Noncurrent Portion of Allowances		0	0	
51	Stores Expense Undistributed (163)		0	0	
52	Gas Stored Underground-Current (164.1)	220	0	0	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0	
54	Prepayments (165)	230	483,945	430,647	
55	Advances for Gas (166 thru 167)		0	0	
56	Interest and Dividends Receivable (171)		0	0	
57	Rents Receivable (172)		0	0	
58	Accrued Utility Revenues (173)		0	0	
59	Miscellaneous Current and Accrued Assets (174)		60,866	212,213	
60	Derivative Instrument Assets (175)		0	0	
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		0	0	
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		257,293,583	203,548,888	
65	DEFERRED DEBITS				
66	Unamortized Debt Expense (181)		0	0	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	0	0	
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0	
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0	
72	Clearing Accounts (184)		0	0	
73	Temporary Facilities (185)		0	0	
74	Miscellaneous Deferred Debits (186)	233	97,771,571	104,795,636	
75	Deferred Losses from Disposition of Utility Plant (187)		0	0	
76	Research, Development, and Demonstration Expend. (188)		0	0	
77	Unamortized Loss on Reacquired Debt (189)		0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	0	0	
79	Unrecovered Purchased Gas Costs (191)		0	0	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		97,771,571	104,795,636	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		6,731,892,526	6,513,439,890	





Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		0	0	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		0	0	
36	<b>CURRENT AND ACCRUED LIABILITIES</b>				
37	Current Portion of Long-Term Debt		0	0	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		7,070,724	5,066,403	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		13,985,139	18,653,800	
42	Customer Deposits (235)		755,000	350,000	
43	Taxes Accrued (236)	262-263	181,294,313	78,517,523	
44	Interest Accrued (237)		0	0	
45	Dividends Declared (238)		0	0	
46	Matured Long-Term Debt (239)		0	0	
47	Matured Interest (240)		0	0	
48	Tax Collections Payable (241)		0	0	
49	Miscellaneous Current and Accrued Liabilities (242)	268	109,236,256	213,838,882	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		0	0	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		312,341,432	316,426,608	
56	<b>DEFERRED CREDITS</b>				
57	Customer Advances for Construction (252)		3,263,645	6,557,330	
58	Accumulated Deferred Investment Tax Credits (255)		0	0	
59	Deferred Gains from Disposition of Utility Plant (256)		0	0	
60	Other Deferred Credits (253)	269	7	0	
61	Other Regulatory Liabilities (254)	278	7,280,934	5,385,122	
62	Unamortized Gain on Reacquired Debt (257)	260	0	0	
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0	
64	Accumulated Deferred Income Taxes - Other Property (282)		0	0	
65	Accumulated Deferred Income Taxes - Other (283)		0	0	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		10,544,586	11,942,452	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		6,731,892,526	6,513,439,890	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	770,653,843	539,328,887	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	169,448,988	139,378,058	0	0
5	Maintenance Expenses (402)	317-325	2,746,584	977,987	0	0
6	Depreciation Expense (403)	336-338	160,231,202	95,465,367	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	1,024,076	813,408	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		3,931,915	5,534,786	0	0
13	(Less) Regulatory Credits (407.4)		937,854	797,824	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	188,743,640	86,861,334	0	0
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	0	178,527,211	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	309,656,017	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		525,188,551	197,104,310	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		245,465,292	342,224,577	0	0

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4	
Statement of Income(continued)						
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)
27	Net Utility Operating Income (Carried forward from page 114)		245,465,292	342,224,577	0	0
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		255,244	331,552	0	0
38	Allowance for Other Funds Used During Construction (419.1)		656,239	105,586,802	0	0
39	Miscellaneous Nonoperating Income (421)		( 6)	111,433,121	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		911,477	217,351,475	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		7,024,065	7,259,546	0	0
45	Donations (426.1)	340	196,798	134,086	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	472,655	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		68,350	80,357	0	0
49	Other Deductions (426.5)		30,080	161,828,305	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	7,319,293	169,774,949	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0
54	Income Taxes-Other (409.2)	262-263	0	0	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		( 6,407,816)	47,576,526	0	0
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	671,741	5,336	0	0
68	Other Interest Expense (431)	340	0	11	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		49,943	37,986,532	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		621,798	( 37,981,185)	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		238,435,678	427,782,288	0	0
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		238,435,678	427,782,288	0	0

Patient Information	
First Name	
Last Name	
Address	
City	
State	
Zip	
Phone	
Insurance	
Physician Information	
Physician Name	
Physician Address	
Physician City	
Physician State	
Physician Zip	
Physician Phone	
Physician Insurance	
Referral Information	
Referral Number	
Referral Date	
Referral Type	
Referral Source	
Referral Reason	
Referral Status	
Referral Notes	

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

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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Statement of Retained Earnings**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	238,435,678	427,782,288
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	160,231,202	95,465,367
5	Amortization of (Specify) (footnote details)	8,048,141	8,072,954
6	Deferred Income Taxes (Net)		( 131,128,806)
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	2,100,645	( 54,533,690)
9	Net (Increase) Decrease in Inventory	( 5,691,746)	( 694,265)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	99,330,997	66,220,277
12	Net (Increase) Decrease in Other Regulatory Assets		161,893,037
13	Net Increase (Decrease) in Other Regulatory Liabilities	1,895,812	( 105,052,431)
14	(Less) Allowance for Other Funds Used During Construction	656,239	105,586,802
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	( 53,291)	( 411,257)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	503,641,199	362,026,672
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 440,275,993)	( 1,487,499,937)
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	( 656,239)	( 105,586,802)
27	Net Salvage Proceeds and Cost of Removal	( 14,663)	
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 439,634,417)	( 1,381,913,135)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
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		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 439,634,417)	( 1,381,913,135)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Contributions	343,000,000	1,314,932,705
57	Net Increase in Short-term Debt (c)		
58	Other: Increase (Decrease) in Note Payable from Associated Company	24,500,000	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	367,500,000	1,314,932,705
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other: Distributions	( 424,000,000)	( 295,000,000)
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	( 56,500,000)	1,019,932,705
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	7,506,782	46,242
75			
76	Cash and Cash Equivalents at Beginning of Period	115,731,116	115,684,874
77			
78	Cash and Cash Equivalents at End of Period	123,237,898	115,731,116

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	Amount
Utility plant (404-405)	\$ 1,024,076
Miscellaneous amortization (425)	7,024,065
	<u>\$ 8,048,141</u>

**Schedule Page: 120 Line No.: 16 Column: b**

Other Operating:	Amount
Prepayments, net	\$ (53,298)
Other	<u>7</u>
	<u>\$ (53,291)</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
<b>Notes to Financial Statements</b>			

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.

## NOTE A – ORGANIZATION AND OPERATIONS:

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65% by ET Rover Pipeline, LLC (“Rover Holdco”), 20% by Traverse Rover LLC and 15% by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively the “Traverse Member”) are wholly-owned subsidiaries of Traverse Midstream Holdings LLC, which is primarily owned by The Energy & Minerals Group. In October 2017, Energy Transfer Operating, L.P. (“ETO”) completed a contribution transaction with a fund managed by Blackstone Energy Partners and Blackstone Capital Partners (“Blackstone”), pursuant to which ETO exchanged a 49.9% interest in Rover Holdco for funds to reimburse ETO for its pro rata share of the Rover construction costs incurred by ETO through the closing date, along with the payment of additional amounts subject to certain adjustments. As a result, Rover Holdco is now owned 50.1% by ETO and 49.9% by Blackstone.

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Rover Pipeline LLC			
Notes to Financial Statements			

**Operations.** Rover is a 713-mile natural gas pipeline designed to transport 3.25 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada. Rover is subject to the jurisdiction of the Federal Energy Regulatory Commission (“FERC”). Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project. The pipeline is substantially subscribed with 15- and 20-year fee-based contracts. Rover was completed and available for full commercial operation since November 2018.

Rover evaluated subsequent events through April 28, 2020, the date on which the financial statements were available to be issued. Any material subsequent events that occurred during this time have been properly recognized and/or disclosed in these financial statements.

## NOTE B – ESTIMATES AND SIGNIFICANT ACCOUNTING POLICIES:

### 1. Basis of Presentation

Rover’s financial statements presented herein are prepared in accordance with the accounting requirements of the FERC, as set forth in the applicable Uniform System of Accounts and published accounting releases, which constitute a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (“GAAP”). Rover’s accounting policies generally conform to Accounting Standards Codification (“ASC”) *Topic 980, Regulated Operations*. The most significant differences between GAAP and the financial statements presented herein are: (1) the classification of certain accounts on the balance sheet, statement of income and statement of cash flows, and (2) under ASC 980 certain assets and liabilities from the regulated ratemaking process are recorded that would not be recorded under GAAP for non-regulated entities.

### 2. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### 3. Change in Accounting Policy

**Adoption of Lease Accounting Standard.** In February 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, which has amended the FASB Accounting Standards Codification (“ASC”) and introduced Topic 842, Leases. On January 1, 2019, Rover adopted ASC Topic 842 (“Topic 842”). Topic 842 requires entities to recognize lease assets and liabilities on the balance sheet for all leases with a term of more than one year, including operating leases, which historically were not recorded on the balance sheet in accordance with the prior standard. The adoption of the standard did not have a material impact on its balance sheets, statement of income or cash flows.

On December 27, 2018, the FERC issued guidance for the accounting and financial reporting for leases (Docket No. A119-1-000). The guidance addressed how to apply the FERC’s accounting and reporting requirements related to lease arrangements in response to Topic 842. Under the FERC’s accounting regulations, operating leases are not required to be capitalized and reported in the balance sheet accounts established for capital leases. However, the FERC will permit jurisdictional entities to record operating leases that may be capitalized under Topic 842 in the FERC balance

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
<b>Notes to Financial Statements</b>			

sheet accounts that have already been established for capital lease assets and liabilities if certain tracking, reporting and internal controls are in place. All other provisions of the FERC's accounting and reporting requirements for lease accounting are not affected by Topic 842. Topic 842 will have no impact on the existing ratemaking treatment or practices.

#### **4. Cash and Cash Equivalents**

Cash equivalents consist of highly liquid investments, which are readily convertible into cash and have original maturities of three months or less. Rover places cash deposits and temporary cash investments with high credit quality financial institutions. At times, cash and cash equivalents may be uninsured or in deposit accounts that exceed the Federal Deposit Insurance Corporation insurance limit.

#### **5. Materials and Supplies**

Materials and supplies are carried at the lower of weighted average cost or market. Materials transferred out of warehouses are priced at weighted average cost.

#### **6. Natural Gas Imbalances**

Natural gas imbalances occur as a result of differences in volumes of natural gas received and delivered. Rover records natural gas imbalance in-kind receivables and payables at the current market prices. Shipper imbalances are recorded at contractual prices.

#### **7. Fuel Tracker**

The fuel tracker is the cumulative balance owed to Rover by its customers or owed by Rover to its customers for gas used in the operation of its system. The fuel gas reimbursement percentages are based on specific percentages pursuant to Rover's tariff in order to provide fuel to cover gas used in the operation of its system. The net difference between the fuel reimbursement percentage received and gas used in the operation of its system is recorded as a regulatory asset or regulatory liability. Semi-annually in April and November, the fuel gas reimbursement will be adjusted pursuant to the tariff. The fuel reimbursement is in-kind and non-discountable.

#### **8. Property, Plant and Equipment**

**Additions.** Ongoing additions of property, plant and equipment are stated at cost. Rover capitalizes all construction related direct labor and material costs, as well as indirect construction costs. Such indirect construction costs primarily include labor and related costs of departments associated with supporting construction activities and allowance for funds used during construction. The indirect capitalized labor and related costs are largely based upon results of periodic time studies or management reviews of time allocations, which provide an estimate of time spent supporting construction projects. The cost of replacements and betterments that extend the useful life of property, plant and equipment is also capitalized. The cost of repairs and replacements of minor property, plant and equipment items is charged to expense as incurred.

**Retirements.** When ordinary retirements of property, plant and equipment occur, the original cost plus cost of removal less salvage value is removed by a charge to accumulated depreciation and amortization, with no gain or loss recorded. When entire regulated operating units of property, plant and equipment are retired or sold, the original cost less salvage value and related accumulated depreciation and amortization accounts are removed, with any resulting

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Notes to Financial Statements			

gain or loss recorded in earnings.

**Depreciation.** Rover computes depreciation expense under the composite method at straight-line rates based on the FERC-mandated useful lives of the assets.

**Allowance for Funds Used During Construction ("AFUDC").** AFUDC represents the cost of servicing the capital invested in construction work-in-progress in accordance with the guidelines prescribed by the FERC and capitalized as part of the cost of utility plant with an offsetting amount recorded into other income.

## **9. Environmental Expenditures**

Environmental expenditures that relate to an existing condition caused by past operations that do not contribute to current or future revenue generation are expensed. Environmental expenditures relating to current or future revenues are expensed or capitalized as appropriate. Liabilities are recorded when environmental assessments and/or clean-ups are probable and the costs can be reasonably estimated. Remediation obligations are not discounted because the timing of future cash flow streams is not predictable. As of December 31, 2019 and 2018, there were no amounts accrued for future environmental expenditures.

## **10. Revenue Recognition**

Rover's revenues from transportation of natural gas are based on capacity reservation charges and commodity usage charges. Reservation revenues are based on contracted rates and capacity reserved by the customers and are recognized monthly. Revenues from commodity usage charges are also recognized monthly based on the volumes delivered for the customer based on Rover's tariff.

Revenues collected during the pendency of a rate proceeding may be required by the FERC to be refunded in the final order. Rover establishes reserves for such potential refunds, as appropriate. No such reserves were required at December 31, 2019 and 2018.

## **11. Accounts Receivable and Allowance for Doubtful Accounts**

Rover primarily generates its revenues from firm transportation contracts with natural gas producers. This concentration of customers may impact Rover's overall exposure to credit risk, either positively or negatively, in that the customers may be similarly affected by changes in economic or other conditions. Rover manages credit risk to mitigate credit losses and exposure to uncollectible trade receivables. Prospective and existing customers are reviewed regularly for creditworthiness based upon pre-established standards consistent with FERC filed tariffs to manage credit risk within approved tolerances. Customers that do not meet minimum credit standards are required to provide additional credit support in the form of a letter of credit, prepayment, or other forms of security.

Rover establishes an allowance for doubtful accounts on trade receivables based on the expected ultimate recovery of these receivables and considers many factors including historical customer collection experience, general and specific economic trends, and known specific issues related to individual customers, sectors, and transactions that might impact collectability. Increases in the allowance are recorded as a component of operating expenses; reductions in the allowance are recorded when receivables are subsequently collected or written-off. Past due receivable balances are written-off when Rover's efforts have been unsuccessful in collecting the amount due. Rover had no allowance for doubtful accounts recorded as of December 31, 2019 and 2018.

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The following table presents the relative contribution to Rover's total operating revenue from each customer that comprised at least 10% of its operating revenues:

	Years Ended December 31,	
	2019	2018
Customer A	33%	38%
Customer B	19%	27%
Customer C	-	10%

Rover has the following transportation receivables from these customers at the dates indicated:

	December 31,	
	2019	2018
	(In thousands)	
Customer A	\$ 21,239	\$ 20,675
Customer B	12,334	12,423
Customer C	-	5,968

## **12. Asset Retirement Obligations ("ARO")**

Legal obligations associated with the retirement of long-lived assets are recorded at fair value at the time the obligations are incurred, if a reasonable estimate of fair value can be made. Present value techniques are used which reflect assumptions such as removal and remediation costs, inflation, and profit margins that third parties would demand to settle the amount of the future obligation. Upon initial recognition of the liability, costs are capitalized as a part of the long-lived asset and depreciated over the useful life of the related asset. The liability is accreted to its present value each period with accretion being recorded to operating expense or regulatory asset, as applicable, with a corresponding increase in the carrying amount of the liability. Rover was not able to reasonably measure the fair value of the asset retirement obligations as of December 31, 2019 or 2018 as the expected settlement dates were indeterminable. Rover will record an asset retirement obligation in the period in which Rover can reasonably determine the settlement date.

## **13. Income Taxes**

In 2018, the FERC issued Revised Policy Statement on Treatment of Income Taxes ("Revised Policy Statement"), Docket No. PL17-1, stating that it would no longer permit master limited partnerships including a pipeline like Rover

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that does not pay taxes itself and is owned by a master limited partnership, to recover an income tax allowance in their cost of service.

#### **14. Taxes, other than income taxes**

Taxes, other than income taxes consist of ad valorem tax paid on the assessed value of our natural gas transmission lines based on fixed rates established by the applicable federal, state or local taxing authorities. Ad valorem taxes are generally based on assessed property value at the beginning of each year. Ad valorem taxes for the years ended December 31, 2019 and 2018 were \$172 million and \$68 million, respectively.

#### **15. Fair Value Measurement**

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, and long-term note payable - affiliate approximate fair value.

#### **16. Deferred Contract Cost**

In 2016, Rover acquired 600,000 Dth/d capacity on a third party pipeline that began July 1, 2016 and continued until the contract was terminated in December 2017. The deferred contract cost is amortized under straight-line method until November 30, 2033 and is reflected in the Miscellaneous amortization, Account 425. Amortization expenses were \$7 million and \$7.3 million for the years ended December 31, 2019 and 2018, respectively.

#### **NOTE C – RELATED PARTY TRANSACTIONS:**

The following table provides a summary of affiliate transactions for the period presented:

	Years Ended December 31,	
	2019	2018
	(In thousands)	
Operating revenues (1)	\$ -	\$ 614
Operations and maintenance (2)	3,104	4,343
General and administrative (2)	9,340	8,693
Taxes, other than income (3)	884	980
Transportation and compression expense (4)	91,159	88,166
Interest expense (5)	672	-

(1) Rover provides natural gas transportation services to ETC Marketing, Ltd., an indirect subsidiary of ETO.

(2) Primarily represents corporate charges and services provided by ETO and its subsidiaries.

(3) Payroll taxes associated with the corporate charges and services provided by ETO and its subsidiaries.

(4) Transportation and compression gas services from Trunkline Gas Company, LLC and Panhandle Eastern Pipe Line Company, LP, both indirect subsidiaries of ETO. These expenses are reflected on the accompanying statements of income in operations and maintenance expense.

(5) Interest expense on a promissory note payable to Rover Holdco.



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Accounts receivable and accounts payable to and by affiliates primarily relate to materials and services provided by ETO and its subsidiaries for Rover's pipeline construction and operating activities.

On October 3, 2019, Rover entered into a promissory note with Rover Holdco in an aggregate principal amount of \$24.5 million at the Prime Rate plus 6% and due on December 31, 2022.

Rover received capital contributions from its Members of \$343 million and \$1.3 billion during the years ended December 31, 2019 and 2018, respectively. Rover has \$42 million recorded on Account receivable from associated companies, Account 146 for deferred cash contributions from Traverse Member as of December 31, 2019. Rover paid cash distributions to its Members of \$424 million and \$295 million during the years ended December 31, 2019 and 2018, respectively.

Rover has transportation and exchange gas receivables and payables with various affiliates as a result of differences in volumes of gas received and delivered on behalf of those affiliates. The imbalances are settled based on the operator balancing agreements that Rover has with those affiliates. Rover has an imbalance receivable from affiliates of nil and \$0.2 million as of December 31, 2019 and 2018, respectively.

#### NOTE D – INCOME TAXES:

Rover's net deferred income tax liability was impacted by the change in the U.S. federal income tax statutory rate from 35% to 21% in 2017. Rover applied regulatory accounting and recorded \$109.7 million in Other regulatory liabilities, Account 254. In 2018, the regulatory liability related to the Federal Tax Rate Change was written off to Miscellaneous nonoperating income, Account 421, due to disallowance of income tax recovery on master limited partnerships.

For the year ended December 31, 2018, deferred income tax balances of \$131.1 million were recognized in income due to the disallowance of Rover's rate recovery of income taxes based on the FERC's 2018 issuance of a Revised Policy Statement, which stated that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service.

#### NOTE E – UTILITY PLANT:

The following table provides a summary of utility plant:

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	Lives in	December 31,	
	Year	2019	2018
		(In thousands)	
Transmission	40	\$ 6,635,863	\$ 6,297,852
General	5	675	256
Intangibles	5	3,837	3,378
Construction work-in-progress		4,054	9,369
Total property, plant and equipment		<u>\$ 6,644,429</u>	<u>\$ 6,310,855</u>

#### NOTE F – REGULATORY MATTERS, COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

**Regulatory Matters.** The ability of interstate pipelines held in tax pass through entities to include an allowance for income taxes as a cost-of-service element in their regulated rates has been subject to extensive litigation before the FERC and the courts for a number of years. Effective January 2018, the 2017 Tax Cuts and Jobs Act (the “Tax Act”) changed several provisions of the federal tax code, including a reduction in the maximum corporate tax rate. On March 15, 2018, in a set of related proposals, the FERC addressed treatment of federal income tax allowances in regulated entity rates. The FERC issued a Revised Policy Statement stating that it will no longer permit master limited partnerships to recover an income tax allowance in their cost of service. While Rover is not a master limited partnership pipeline, the reference the FERC makes to a master limited partnership pipeline in its Final Rule (Order 849) includes pipelines, such as Rover, that do not pay taxes itself and is owned by master limited partnerships. The FERC issued the Revised Policy Statement in response to a remand from the United States Court of Appeals for the District of Columbia Circuit in *United Airlines v. FERC*, in which the court determined that the FERC had not justified its conclusion that a pipeline organized as a master limited partnership would not “double recover” its taxes under the current policy by both including an income-tax allowance in its cost of service and earning a return on equity calculated using the discounted cash flow methodology. On July 18, 2018, the FERC issued an order denying requests for rehearing and clarification of its Revised Policy Statement because it is non-binding policy and parties will have the opportunity to address the policy as applied in future cases. In the rehearing order, the FERC clarified that a pipeline organized as a master limited partnership will not be precluded in a future proceeding from arguing and providing evidentiary support that it is entitled to an income tax allowance and demonstrating that its recovery of an income tax allowance does not result in a double-recovery of investors’ income tax costs. As a consequence of the Revised Policy Statement, in 2018 Rover did not record income taxes and accumulated deferred income tax balances were written off to Provision of deferred income taxes, Accounts 410.1 and 411.1.

Included in the March 15, 2018 proposals is a Notice of Proposed Rulemaking (“NOPR”) proposing rules for

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implementation of the Revised Policy Statement and the corporate income tax rate reduction with respect to natural gas pipeline rates. On July 18, 2018, the FERC issued a Final Rule (Order No. 849) adopting procedures that are generally the same as proposed in the NOPR with a few clarifications and modifications. With limited exceptions, the Final Rule requires all FERC regulated natural gas pipelines that have cost-based rates for service to make a one-time Form No. 501-G filing providing certain financial information and to make an election on how to treat its existing rates. The Final Rule suggests that this information will allow the FERC and other stakeholders to evaluate the impacts of the Tax Act and the Revised Policy Statement on each individual pipeline's rates. The Final Rule also requires that each FERC regulated natural gas pipeline select one of four options: file a limited Natural Gas Act ("NGA") Section 4 filing reducing its rates only as required related to the Tax Act and the Revised Policy Statement, commit to filing a general NGA Section 4 rate case in the near future, file a statement explaining why an adjustment to rates is not needed, or take no other action. For the limited NGA Section 4 option, the FERC clarified that, notwithstanding the Revised Policy Statement, a pipeline organized as a master limited partnership does not need to eliminate its income tax allowance but, instead, can reduce its rates to reflect the reduction in the maximum corporate tax rate. Rover filed their FERC Form No. 501-G on October 08, 2018 in which it explained why an adjustment to its rates was not needed. On March 20, 2019 the FERC issued an order terminating FERC Form No. 501-G proceedings (Docket No. RP19-422-000) without taking any further action finding that Rover had complied with the filing requirements of Order No. 849.

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of December 31, 2019 and 2018, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency ("Ohio EPA") filed suit against Rover and other defendants (collectively, the "Defendants") seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. The Defendants filed several motions to dismiss, which were granted on all counts. The Ohio EPA appealed, and on December 9, 2019, the Fifth District Court of Appeals entered a unanimous judgment affirming the trial court. The Ohio EPA sought review from the Ohio Supreme Court, which Defendants intend to oppose.

**Environmental Matters.** Rover's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulation may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

#### NOTE G –REVENUE:

FERC FORM NO. 2/3-Q (REV 12-07)	122.9
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**Contract Balances with Customers.** Rover satisfies its obligations by transferring goods or services in exchange for consideration from customers. The timing of performance may differ from the timing the associated consideration is paid to or received from the customer, thus resulting in the recognition of a contract asset or a contract liability.

Rover recognizes a contract asset when making upfront consideration payments to certain customers or when providing services to customers prior to the time at which Rover is contractually allowed to bill for such services. As of December 31, 2019 and 2018, no contract assets have been recognized.

Rover recognizes a contract liability if the customer's payment of consideration precedes Rover's fulfillment of the performance obligations. As of December 31, 2019 and 2018, no contract liabilities have been recognized.

**Performance Obligation.** At contract inception, Rover assesses the goods and services promised in its contracts with customers and identifies a performance obligation for each promise to transfer a good or service (or bundle of goods or services) that is distinct. To identify the performance obligations, Rover considers all the goods or services promised in the contract, whether explicitly stated or implied based on customary business practices. For a contract that has more than one performance obligation, Rover allocates the total expected contract consideration to each distinct performance obligation based on a standalone-selling price basis. Revenue is recognized when (or as) the performance obligations are satisfied, that is, when the customer obtains control of the good or service. Certain of our contracts contain variable components, which, when combined with the fixed component are considered a single performance obligation. For these types of contracts, only the fixed component of the contracts are included in the amount of revenue expected to be recognized on contracts with customers existing as of December 31, 2019.

As of December 31, 2019, the aggregate amount of transaction price allocated to unsatisfied (or partially satisfied) performance obligations is approximately \$10.4 billion and Rover expects to recognize this amount as revenue from years 2020 through 2038.

**Practical Expedients Utilized by Rover.** Rover elected the following practical expedients in accordance with Topic 606:

- **Right to invoice** – Rover elected to utilize an output method to recognize revenue that is based on the amount to which Rover has a right to invoice a customer for services performed to date, if that amount corresponds directly with the value provided to the customer for the related performance or its obligation completed to date. As such, Rover recognized revenue in the amount to which it had the right to invoice customers.
- **Significant financing component** – Rover elected not to adjust the promised amount of consideration for the effects of significant financing component if Rover expects, at contract inception, that the period between the transfer of a promised good or service to a customer and when the customer pays for that good or service will be one year or less.
- **Unearned variable consideration** – Rover elected to only disclose the unearned fixed consideration associated with unsatisfied performance obligations related to our various customer contracts which contain both fixed and variable components.

#### NOTE H - SUPPLEMENTAL CASH FLOW INFORMATION:

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	Years Ended December 31,		
	2019		2018
	(In thousands)		
Non-cash investing activities:			
Accrued capital expenditures	\$107,617		\$211,034
Non-cash financing activities:			
Capital contribution from Traverse Member	42,000		-

#### NOTE I – SUBSEQUENT EVENT:

In March 2020, as a result of multiple significant factors impacting supply and demand in the global oil and natural gas markets, including a global outbreak of COVID-19, the announced price reductions and possible production increases by members of the Organization of the Petroleum Exporting Countries and other oil exporting nations, the posted price for West Texas Intermediate oil declined sharply and may continue to decline. Oil and natural gas commodity prices are expected to continue to be volatile. Rover cannot reasonably predict or forecast the duration or effects of this sudden decrease, but a prolonged depression of demand for oil and natural gas supply and the resulting decline in prices for oil and natural gas production could have a significant adverse effect on the Rover's financial condition, results of operations and cash flows relative to the amounts reflected in recent periods. The potential effects of these conditions, or the results of any Rover plans to respond to these conditions, have not been recognized in its 2019 financial statements.

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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	6,087,241
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	6,634,288,731
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,640,375,972
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	4,053,520
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,644,429,492
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	266,378,142
15	Net Utility Plant (Total of lines 13 and 14)	6,378,051,350
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	264,327,715
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	2,050,427
22	TOTAL In Service (Total of lines 18 thru 21)	266,378,142
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)	266,378,142

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		6,087,241		
4				
5				
6		6,634,288,731		
7				
8		6,640,375,972		
9				
10				
11		4,053,520		
12				
13		6,644,429,492		
14		266,378,142		
15		6,378,051,350		
16				
17				
18		264,327,715		
19				
20				
21		2,050,427		
22		266,378,142		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		266,378,142		

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

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.  
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.  
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.  
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	3,377,577	460,383
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	3,377,577	460,383
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		



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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	Base Load Liquefied Natural Gas Terminating and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminating and		

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,		
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	18,775,675	
84	365.2 Rights-of-Way	297,230,981	37,015,841
85	366 Structures and Improvements	120,348,775	5,020,762
86	367 Mains	5,157,917,258	278,614,245
87	368 Compressor Station Equipment	601,882,719	20,898,215
88	369 Measuring and Regulating Station Equipment	101,696,378	( 3,475,255)
89	370 Communication Equipment		( 62,927)
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	6,297,851,786	338,010,881
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements		
113	391 Office Furniture and Equipment	211,756	233,377
114	392 Transportation Equipment		
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	36,835	
117	395 Laboratory Equipment		
118	396 Power Operated Equipment		
119	397 Communication Equipment	7,486	185,891
120	398 Miscellaneous Equipment		
121	Subtotal (Enter Total of lines 111 thru 120)	256,077	419,268
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	256,077	419,268
125	TOTAL (Accounts 101 and 106)	6,301,485,440	338,890,532
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	6,301,485,440	338,890,532

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				
3				
4				3,837,960
5				3,837,960
6				
7				
8				
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
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Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				
82				
83				18,775,675
84				334,246,822
85				125,369,537
86				5,436,531,503
87				622,780,934
88				98,221,123
89				( 62,927)
90				
91				
92				6,635,862,667
93				
94				
95				
96				
97				
98				
99				
100				
101				
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105				
106				
107				
108				
109				
110				
111				
112				
113				445,133
114				
115				
116				36,835
117				
118				
119				193,377
120				
121				675,345
122				
123				
124				675,345
125				6,640,375,972
126				
127				
128				
129				6,640,375,972

<p align="center"><b>Gas Property and Capacity Leased from Others</b></p> <p>1. Report below the information called for concerning gas property and capacity leased from others for gas operations.</p> <p>2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).</p>				
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Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
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44				
45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Gas Property and Capacity Leased to Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
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6				
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42				
43				
44				
45	Total			

Gas Plant Held for Future Use (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.

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

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
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45	Total			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Construction Work in Progress-Gas (Account 107)</b></p> <p>1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (less than \$1,000,000) may be grouped.</p>
--

Line No.	Description of Project  (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project  (c)
1	Compressor Stations and Meter Stations	4,053,520	
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39			
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41			
42			
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44			
45	Total	4,053,520	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility  (a)	CP Docket No.  (b)	Type of Rate Treatment  (c)	Gas Plant in Service  (d)
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	Total			0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Non-Traditional Rate Treatment Afforded New Projects (continued)							
6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility. 7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense). 8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility. 9. In column i, report the amount of depreciation expense accrued on the facility during the year. 10. In column j, list any other expenses(including taxes) allocated to the facility. 11. In column k, report the incremental revenues associated with the facility. 12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project. 13. Provide the total amounts for each column.							
Line No.	Accumulated Depreciation  (e)	Accumulated Deferred Income Taxes (f)	Operating Expense  (g)	Maintenance Expense  (h)	Depreciation Expense  (i)	Other Expenses (including taxes) (j)	Incremental Revenues  (k)
1							
2							
3							
4							
5							
6							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
<b>General Description of Construction Overhead Procedure</b>			

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

#### 1. Construction Overhead

Direct company labor costs, including costs for supervisory personnel who devote time to capital projects, are direct-charged to work orders based on actual hours devoted to specific projects. Related employee benefit costs are charged to construction, retirement, and other work-in-progress projects monthly based on a loading rate applied to labor charges. Capitalized overhead amounts are calculated by applying a capital overhead rate to actual capital spend for the associated entity. The capital overhead rate was derived from an entity wide time study.

#### 2. Allowance for funds used during construction ("AFUDC")

Allowance for funds used during construction is charged on all construction projects in Construction Work in Progress which have not been completed by the end of the month for which the allowance for funds used is being charged. For construction projects, an allowance for funds used during construction is charged up to the date the property is actually placed in service. The amount capitalized during the construction period is calculated pursuant to FERC rules which includes allowance for the cost of debt and equity funds. The amount is computed monthly by applying 1/12 of an annual rate to the balance of prior month plus half of the current month to each work order. Costs excluded from the AFUDC base are contract retentions, capital accruals, and purchase order accruals. The allowance for each month is credited to Allowance for other funds used during construction, Account 419.1, and Allowance for borrowed funds used during construction, Account 432.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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General Description of Construction Overhead Procedure (continued)			
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>			

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S		
	(2) Short-Term Interest			s
	(3) Long-Term Debt	D	50.00	d 5.66
	(4) Preferred Stock	P		p
	(5) Common Equity	C	50.00	c 13.00
	(6) Total Capitalization		100.00	
	(7) Average Construction Work In Progress Balance	W		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$				
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			2.83	
b. Rate for Other Funds -			6.50	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 218 Line No.: 5 Column: d**

The return on equity is as approved by the Commission in Docket No. CP15-93.

**Schedule Page: 218 Line No.: 3 Column: d**

The rate for borrowed funds is 2.83% and rate of other fund is 6.50% based on the authorized capital structure of 50% equity and 50% debt reference in Docket No. CP15-93. The rate for borrowed funds is based upon an imputed weighted average cost of Members' debt, which is weighted based on each Member's ownership percentage in Rover.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)**

1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.

2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.

3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).

Line No.	Description  (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of				( 630,464)				( 630,464)
2	Gas Delivered to Storage				32,136,259				32,136,259
3	Gas Withdrawn from				33,743,647				33,743,647
4	Other Debits and Credits				1,013,874				1,013,874
5	Balance at End of Year				( 1,223,978)				( 1,223,978)
6	Dth				( 569,867)				( 569,867)
7	Amount Per Dth				2.1478				2.1478



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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.

(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 136 - Temporary Cash Investments		115,731,116	7,506,782
2				
3				
4				
5				
6				
7				
8				
9	TOTAL		115,731,116	7,506,782
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
1			123,237,898	220,305	
2					
3					
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6					
7					
8					
9			123,237,898		
10					
11					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment  (a)	Date Acquired  (b)	Date of Maturity  (c)	Amount of Investment at Beginning of Year (d)
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40	TOTAL Cost of Account 123.1 \$			TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**

**PREPAYMENTS (ACCOUNT 165)**

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

Line No.	Nature of Payment  (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	483,945
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	
6	TOTAL	483,945

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)  
 (continued)

EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)
--

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Other Regulatory Assets (Account 182.3)**

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
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 a footnote, 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)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1							
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39							
40	Total	0	0		0	0	0



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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Accumulated Deferred Income Taxes (Account 190)</b></p>
--

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

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

**Accumulated Deferred Income Taxes (Account 190) (continued)**

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
2							
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11							

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Capital Stock (Accounts 201 and 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange	Number of Shares Authorized by Charter	Par or Stated Value per Share	Call Price at End of Year
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
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11				
12				
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**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
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40	Total		0	0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Other Paid-In Capital (Accounts 208-211)**

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

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Other Paid-In Capital	
2	Balance at January 1, 2019	6,185,070,830
3	Net income	238,435,678
4	Members' contribution	385,000,000
5	Members' distribution	( 424,000,000)
6	Total Account 211 at December 31, 2019	6,384,506,508
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38		
39		
40	<b>Total</b>	<b>6,384,506,508</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 253 Line No.: 4 Column: b**

Includes deferred cash contribution of \$42 million from Traverse Member.

See page 122, Note C - Related Party Transactions.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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<b>DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)</b>		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
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14		
TOTAL		

<b>CAPITAL STOCK EXPENSE (ACCOUNT 214)</b>		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Advances from Associated Companies (223)			
2	Rover Holdco	10/03/2019	12/31/2022	24,500,000
3				
4				
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16				
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36				
37				
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40	TOTAL			24,500,000

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.

6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.

7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.

8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.

9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year  Rate (in %) (e)	Interest for Year  Amount  (f)	Held by Respondent  Reacquired Bonds (Acct 222) (g)	Held by Respondent  Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year  (i)
1					
2	0.000	670,687			
3					
4					
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39					
40		670,687			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

**Schedule Page: 256    Line No.: 2    Column: e**

Prime Rate plus 6%.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1					
2					
3					
4					
5					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year  (f)	Debits During Year  (g)	Credits During Year  (h)	Balance at End of Year  (i)
1				
2				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.

Line No.	Designation of Long-Term Debt  (a)	Date Reacquired  (b)	Principal of Debt Reacquired  (c)	Net Gain or Loss  (d)	Balance at Beginning of Year  (e)	Balance at End of Year  (f)
1						
2						
3						
4						
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**Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18	TOTAL	
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26	TOTAL	
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29		
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1			
2	FICA		
3	Unemployment		
4	FHIT		
5	Subtotal Federal		
6			
7	State Unemployment - Michigan		
8	State Unemployment - Illinois		
9	State Unemployment - Kentucky		
10	State Unemployment - Ohio		
11	State Unemployment - Pennsylvania		
12	State Unemployment - Texas		
13	State Unemployment - West Virginia		
14	Subtotal State Unemployment		
15			
16	Ad Valorem Tax - Michigan 2019		
17	Ad Valorem Tax - Ohio 2019		
18	Ad Valorem Tax - Ohio 2018	69,021,773	
19	Ad Valorem Tax - Pennsylvania 2019		
20	Ad Valorem Tax - Pennsylvania 2017		
21	Ad Valorem Tax - Texas 2019		
22	Ad Valorem Tax - West Virginia 2019		
23	Ad Valorem Tax - West Virginia 2018		
24	Subtotal Ad Valorem Tax	69,021,773	
25			
26	Other State Taxes - Ohio	8,826,197	
27	Subtotal Other State Taxes	8,826,197	
28			
29	Sales and Use - Michigan	( 183)	
30	Sales and Use - Ohio	189,968	
31	Sales and Use - Pennsylvania	( 6,672)	
32	Sales and Use - Texas	1,338	
33	Sales and Use - West Virginia	485,102	
34	Subtotal Sales and Use	669,553	
35			
36			
37			
38			
39			
<b>TOTAL</b>		78,517,523	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2	1,187,159	1,187,159			
3	3,337	3,337			
4	287,123	287,123			
5	1,477,619	1,477,619			
6					
7	39	39			
8	111	111			
9	176	176			
10	18,068	18,068			
11	408	408			
12	534	534			
13	4,283	4,283			
14	23,619	23,619			
15					
16	6,794,043	6,794,043			
17	172,076,655			172,076,655	
18	10,336	69,032,109			
19	9,678	9,678			
20		12,104	12,104		
21	14,569	14,569			
22	1,105,055	1,105,055			
23		6,691	6,691		
24	180,010,336	76,974,249	18,795	172,076,655	
25					
26	7,234,698	7,015,068		9,045,827	
27	7,234,698	7,015,068		9,045,827	
28					
29	818	1,031		( 397)	
30	( 89,278)	26,221		74,469	
31	4,880	3,422		( 5,214)	
32	115,626			116,964	
33	128,015	627,109		( 13,991)	
34	160,061	657,783		171,831	
35					
36					
37					
38					
39					
<b>TOTAL</b>	188,906,333	86,148,338	18,795	181,294,313	

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
<b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b>					
<p>1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>					
<b>DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)</b>					
Line No.	Electric (Account 408.1, 409.1)  (i)	Gas (Account 408.1, 409.1)  (j)	Other Utility Dept. (Account 408.1, 409.1)  (k)	Other Income and Deductions (Account 408.2, 409.2)  (l)	
1					
2		1,187,159			
3		3,337			
4		287,123			
5		1,477,619			
6					
7		39			
8		111			
9		176			
10		18,068			
11		408			
12		534			
13		4,283			
14		23,619			
15					
16		6,794,043			
17		172,076,655			
18		( 10,998)			
19		9,678			
20		12,104			
21		14,569			
22		1,105,055			
23		6,691			
24		180,007,797			
25					
26		7,234,698			
27		7,234,698			
28					
29					
30		( 93)			
31					
32					
33					
34		( 93)			
35					
36					
37					
38					
39					
<b>TOTAL</b>		188,743,640			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18				21,334	
19					
20					
21					
22					
23					
24				21,334	
25					
26					
27					
28					
29				818	
30				( 89,185)	
31				4,880	
32				115,626	
33				128,015	
34				160,154	
35					
36					
37					
38					
39					
<b>TOTAL</b>				181,488	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 14 Column: f**

Adjustments for prior year accruals.

**Schedule Page: 262 Line No.: 17 Column: f**

Adjustments for prior year accruals.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Miscellaneous Current and Accrued Liabilities (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.  
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Capital expenditures	105,881,263
2	Transportation and exchange payables	2,532,548
3	Management incentive	526,946
4	Other (less than \$250,000)	295,499
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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31		
32		
33		
34		
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43		
44		
45	Total	109,236,256

Other Deferred Credits (Account 253)
--------------------------------------

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

Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debit Contra Account (c)	Debit Amount (d)	Credits (e)	Balance at End of Year (f)
1	Other (less than \$250,000)				7	7
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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40						
41						
42						
43						
44						
45	Total	0		0	7	7



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Accumulated Deferred Income Taxes-Other Property (Account 282)</b></p>
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1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 282 (Enter Total of lines 5 thr			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
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9							
10							
11							

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 283 (Total of lines 5 thru			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							

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	Fuel Tracker	3,305,900	407.4	5,134,664		7,856,639	6,027,875
2	Deferred Cashout	2,079,222	407.4	2,261,383		1,435,220	1,253,059
3							
4							
5							
6							
7							
8							
9							
10							
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44							
45	Total	5,385,122		7,396,047	0	9,291,859	7,280,934

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 2 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489..3)					
3	FT	103,045,528			63,436,594	63,436,594
4	GPS				28,201	28,201
5	IT	4,594,978			1,049,849	1,049,849
6						
7						
8						
9						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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Monthly Quantity & Revenue Data by Rate Schedule (continued)						
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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	107,640,506			64,514,644	64,514,644
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
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83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)					
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues					
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	107,640,506			64,514,644	64,514,644



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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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.	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										
2										
3	100,138,630			63,056,155	63,056,155	99,790,477			63,314,135	63,314,135
4				43,222	43,222				16,449	16,449
5	880,071			132,517	132,517	3,116,384			443,823	443,823
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	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)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	101,018,701			63,231,894	63,231,894	102,906,861			63,774,407	63,774,407
64										
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66										
67										
68										
69										
70										
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94										
95										
96										
97										
98										
99										
100										
101	101,018,701			63,231,894	63,231,894	102,906,861			63,774,407	63,774,407

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages. 2. Revenues in columns (b) and (c) include transition costs from upstream pipelines. 3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Gas Operating Revenues</b></p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</p>
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	770,653,843	539,328,882	770,653,843	539,328,882	1,150,849,777	795,240,320
11						
12						
13						
14						
15						
16						
17						
18		5		5		
19	770,653,843	539,328,887	770,653,843	539,328,887		
20						
21	770,653,843	539,328,887	770,653,843	539,328,887		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<b>Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)</b>
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- |  |
|--|
| 1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).<br>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. |
|--|

Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
1					
2					
3					
4					
5					
6					
7					
8					
9					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)
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<p>3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e).</p> <p>4. Delivered Dth of gas must not be adjusted for discounting.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<b>Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)</b>
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<p>1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p> <p>3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).</p>
--

Line No.	Zone of Delivery, Rate Schedule  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Mainline - FT				
2	Mainline - IT				
3	Market North - FT				
4	Market North - IT				
5	Market South - FT				
6	Market South - IT				
7	Supply - FT				
8	Supply - IT				
9	Supply - GPS				
10	Total				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

4. Delivered Dth of gas must not be adjusted for discounting.  
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.  
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1	262,704,277	255,411,982	262,704,277	255,411,982	674,326,092	492,002,482
2	2,289,699	895,189	2,289,699	895,189	13,142,621	3,074,871
3	290,737,183	159,252,817	290,737,183	159,252,817	355,900,661	195,643,393
4	294,044	124,260	294,044	124,260	1,533,366	1,288,492
5	209,489,492	121,177,221	209,489,492	121,177,221	104,575,421	102,457,776
6	296,124	60,429	296,124	60,429	1,297,931	605,378
7	4,645,945	2,357,173	4,645,945	2,357,173	71,632	56,877
8	470	49,811	470	49,811	2,053	111,051
9	196,609		196,609			
10	770,653,843	539,328,882	770,653,843	539,328,882	1,150,849,777	795,240,320
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**Revenues from Storing Gas of Others (Account 489.4)**

1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	(a)				
2					
3					
4					
5					
6					
7					
8					
9					
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11					
12					
13					
14					
15					
16					
17					
18					
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20					
21					
22					
23					
24					
25					

**Revenues from Storing Gas of Others (Account 489.4)**

4. Dth of gas withdrawn from storage must not be adjusted for discounting.  
5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Discounted Rate Services and Negotiated Rate Services**

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

Line No.	Account  (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue	Volumes	Revenue	Volumes
		(b)	(c)	(d)	(e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	15,409,873	218,914,036	732,086,391	1,116,094,481
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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21					
22					
23					
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27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
	<b>Total</b>	<b>15,409,873</b>	<b>218,914,036</b>	<b>732,086,391</b>	<b>1,116,094,481</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 313 Line No.: 2 Column: c**

The volumes in column (c) includes discounted reservation contract quantities and commodity transactions.

**Schedule Page: 313 Line No.: 2 Column: e**

The volumes in column (c) includes negotiated reservation contract quantities and commodity transactions.

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
Gas Operation and Maintenance Expenses					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. PRODUCTION EXPENSES				
2	A. Manufactured Gas Production				
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0		
4	B. Natural Gas Production				
5	B1. Natural Gas Production and Gathering				
6	Operation				
7	750 Operation Supervision and Engineering	0	0		
8	751 Production Maps and Records	0	0		
9	752 Gas Well Expenses	0	0		
10	753 Field Lines Expenses	0	0		
11	754 Field Compressor Station Expenses	0	0		
12	755 Field Compressor Station Fuel and Power	0	0		
13	756 Field Measuring and Regulating Station Expenses	0	0		
14	757 Purification Expenses	0	0		
15	758 Gas Well Royalties	0	0		
16	759 Other Expenses	0	0		
17	760 Rents	0	0		
18	TOTAL Operation (Total of lines 7 thru 17)	0	0		
19	Maintenance				
20	761 Maintenance Supervision and Engineering	0	0		
21	762 Maintenance of Structures and Improvements	0	0		
22	763 Maintenance of Producing Gas Wells	0	0		
23	764 Maintenance of Field Lines	0	0		
24	765 Maintenance of Field Compressor Station Equipment	0	0		
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0		
26	767 Maintenance of Purification Equipment	0	0		
27	768 Maintenance of Drilling and Cleaning Equipment	0	0		
28	769 Maintenance of Other Equipment	0	0		
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0		
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0		

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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	0	0		
34	771 Operation Labor	0	0		
35	772 Gas Shrinkage	0	0		
36	773 Fuel	0	0		
37	774 Power	0	0		
38	775 Materials	0	0		
39	776 Operation Supplies and Expenses	0	0		
40	777 Gas Processed by Others	0	0		
41	778 Royalties on Products Extracted	0	0		
42	779 Marketing Expenses	0	0		
43	780 Products Purchased for Resale	0	0		
44	781 Variation in Products Inventory	0	0		
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0		
46	783 Rents	0	0		
47	TOTAL Operation (Total of lines 33 thru 46)	0	0		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	0	0		
50	785 Maintenance of Structures and Improvements	0	0		
51	786 Maintenance of Extraction and Refining Equipment	0	0		
52	787 Maintenance of Pipe Lines	0	0		
53	788 Maintenance of Extracted Products Storage Equipment	0	0		
54	789 Maintenance of Compressor Equipment	0	0		
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0		
56	791 Maintenance of Other Equipment	0	0		
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0		
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0		

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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
59	C. Exploration and Development				
60	Operation				
61	795 Delay Rentals	0	0		
62	796 Nonproductive Well Drilling	0	0		
63	797 Abandoned Leases	0	0		
64	798 Other Exploration	0	0		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0		
66	D. Other Gas Supply Expenses				
67	Operation				
68	800 Natural Gas Well Head Purchases	0	0		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0		
70	801 Natural Gas Field Line Purchases	0	0		
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0		
72	803 Natural Gas Transmission Line Purchases	0	0		
73	804 Natural Gas City Gate Purchases	0	0		
74	804.1 Liquefied Natural Gas Purchases	0	0		
75	805 Other Gas Purchases	0	0		
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	0	0		
78	806 Exchange Gas	( 4,601,449)	( 2,057,094)		
79	Purchased Gas Expenses				
80	807.1 Well Expense-Purchased Gas	0	0		
81	807.2 Operation of Purchased Gas Measuring Stations	0	0		
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0		
83	807.4 Purchased Gas Calculations Expenses	0	0		
84	807.5 Other Purchased Gas Expenses	0	0		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0		



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Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
86	808.1 Gas Withdrawn from Storage-Debit	33,743,647	25,800,107		
87	(Less) 808.2 Gas Delivered to Storage-Credit	32,136,259	28,479,975		
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit	0	0		
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit	0	0		
90	Gas used in Utility Operation-Credit				
91	810 Gas Used for Compressor Station Fuel-Credit	16,875,298	12,948,770		
92	811 Gas Used for Products Extraction-Credit	0	0		
93	812 Gas Used for Other Utility Operations-Credit	8,227,739	5,934,982		
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	25,103,037	18,883,752		
95	813 Other Gas Supply Expenses	( 413,370)	1,302,721		
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	( 28,510,468)	( 22,317,993)		
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	( 28,510,468)	( 22,317,993)		
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES				
99	A. Underground Storage Expenses				
100	Operation				
101	814 Operation Supervision and Engineering	0	0		
102	815 Maps and Records	0	0		
103	816 Wells Expenses	0	0		
104	817 Lines Expense	0	0		
105	818 Compressor Station Expenses	0	0		
106	819 Compressor Station Fuel and Power	0	0		
107	820 Measuring and Regulating Station Expenses	0	0		
108	821 Purification Expenses	0	0		
109	822 Exploration and Development	0	0		
110	823 Gas Losses	0	0		
111	824 Other Expenses	0	0		
112	825 Storage Well Royalties	0	0		
113	826 Rents	0	0		
114	TOTAL Operation (Total of lines of 101 thru 113)	0	0		



Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	0	0		
150	844.2 LNG Processing Terminal Labor and Expenses	0	0		
151	844.3 Liquefaction Processing Labor and Expenses	0	0		
152	844.4 Liquefaction Transportation Labor and Expenses	0	0		
153	844.5 Measuring and Regulating Labor and Expenses	0	0		
154	844.6 Compressor Station Labor and Expenses	0	0		
155	844.7 Communication System Expenses	0	0		
156	844.8 System Control and Load Dispatching	0	0		
157	845.1 Fuel	0	0		
158	845.2 Power	0	0		
159	845.3 Rents	0	0		
160	845.4 Demurrage Charges	0	0		
161	(less) 845.5 Wharfage Receipts-Credit	0	0		
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0		
163	846.1 Gas Losses	0	0		
164	846.2 Other Expenses	0	0		
165	TOTAL Operation (Total of lines 149 thru 164)	0	0		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	0	0		
168	847.2 Maintenance of Structures and Improvements	0	0		
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0		
170	847.4 Maintenance of LNG Transportation Equipment	0	0		
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0		
172	847.6 Maintenance of Compressor Station Equipment	0	0		
173	847.7 Maintenance of Communication Equipment	0	0		
174	847.8 Maintenance of Other Equipment	0	0		
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0		
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0		

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	0	0		
236	905 Miscellaneous Customer Accounts Expenses	0	0		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	0	0		
241	908 Customer Assistance Expenses	0	0		
242	909 Informational and Instructional Expenses	0	0		
243	910 Miscellaneous Customer Service and Informational Expenses	0	0		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	0	0		
248	912 Demonstrating and Selling Expenses	1,228	1,724		
249	913 Advertising Expenses	0	0		
250	916 Miscellaneous Sales Expenses	0	0		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	1,228	1,724		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	8,399,386	5,490,676		
255	921 Office Supplies and Expenses	5,154,106	3,460,875		
256	(Less) 922 Administrative Expenses Transferred-Credit	166,738	27,412		
257	923 Outside Services Employed	256,736	173,363		
258	924 Property Insurance	823,534	430,335		
259	925 Injuries and Damages	297,998	315,483		
260	926 Employee Pensions and Benefits	2,421,898	1,930,456		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	0	0		
263	(Less) 929 Duplicate Charges-Credit	0	0		
264	930.1General Advertising Expenses	0	0		
265	930.2Miscellaneous General Expenses	1,619	1,057		
266	931 Rents	774,294	470,200		
267	TOTAL Operation (Total of lines 254 thru 266)	17,962,833	12,245,033		
268	Maintenance				
269	932 Maintenance of General Plant	0	0		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	17,962,833	12,245,033		
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	172,195,572	140,356,045		

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Gas Used in Utility Operations**

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

Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	7,336,098	16,875,298		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Other Fuel and Power for Compressor Station	855	3,331,071	7,583,858		
7	Mains Expense	856	18,552	43,377		
8	Unaccounted For Gas	813	137,794	600,504		
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total		10,823,515	25,103,037		



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Transmission and Compression of Gas by Others (Account 858)				
1. Report below details concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also, include in column (c) amounts paid as transition costs to an upstream pipeline. 2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system. 3. Designate associated companies with an asterisk in column (b).				
Line No.	Name of Company and Description of Service Performed  (a)	*  (b)	Amount of Payment (in dollars)  (c)	Dth of Gas Delivered  (d)
1	Panhandle Eastern Pipe Line Company, LP		44,869,642	145,518,224
2	Trunkline Gas Company, LLC		44,487,613	118,841,596
3	Ohio River System, LLC		1,801,800	
4	Vector Pipeline, LP		49,795,010	586,432,505
5	Union Gas Limited		1,185,007	
6	Other		( 175,956)	
7				
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9				
10				
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12				
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16				
17				
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19				
20				
21				
22				
23				
24				
25	Total		141,963,116	850,792,325

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Other Gas Supply Expenses (Account 813)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Gas Loss and Unaccounted For	600,504
2	Other	( 1,013,874)
3		
4		
5		
6		
7		
8		
9		
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21		
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23		
24		
<b>25</b>	<b>Total</b>	( 413,370)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Miscellaneous General Expenses (Account 930.2)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Industry association dues.	1,619
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	
5		
6		
7		
8		
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22		
23		
24		
<b>25</b>	<b>Total</b>	1,619

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.  
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	160,135,472			
9	Distribution plant				
10	General plant	95,730			
11	Common plant-gas				
12	TOTAL	160,231,202			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)	Amortization of Other Gas Plant (Account 405)	Total (b to g)	Functional Classification
	(f)	(g)	(h)	(a)
1	1,024,076		1,024,076	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			160,135,472	Transmission plant
9				Distribution plant
10			95,730	General plant
11				Common plant-gas
12	1,024,076		161,255,278	TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification  (a)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	6,635,863	2.50
8	General Plant (footnote details)	675	20.00
9	Intangibles (footnote details)	3,838	33.00
10			
11			
12			
13			
14			
15			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 338 Line No.: 7 Column: b**  
 Depreciation plant bases reflect balance as of 12/31/2019. This footnote also applies to line 8 and 9.

**Schedule Page: 338 Line No.: 7 Column: c**  
 Depreciation rate was approved by FERC RP15-93-000 settlement.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b></p> <p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.</p>
---

Line No.	Item (a)	Amount (b)
1	Account 425 - Miscellaneous Amortization	
2	Amortization of deferred contract cost, Account 186, amortization 15 years	7,024,065
3		
4	Account 426.1 - Donations	196,798
5		
6	Account 426.4 Expenditures for Certain Civic, Political and Related Activities	68,350
7		
8	Account 426.5 Other Deductions	30,080
9		
10	Account 430 Interest on Debt to Associated Companies (various rate)	671,741
11		
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Empty space for additional information or notes
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

<b>Schedule Page: 340</b>	<b>Line No.: 10</b>	<b>Column: a</b>
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Prime Rate plus 6%.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1					
2					
3					
4					
5					
6					
7					
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10					
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13					
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17					
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19					
20					
21					
22					
23					
24					
25	Total				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To  Department (f)	Expenses Incurred During Year Charged Currently To  Account No. (g)	Expenses Incurred During Year Charged Currently To  Amount (h)	Expenses Incurred During Year  Deferred to Account 182.3 (i)	Amortized During Year  Contra Account (j)	Amortized During Year  Amount (k)	Deferred in Account 182.3 End of Year  (l)
1							
2							
3							
4							
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**Employee Pensions and Benefits (Account 926)**

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

[illegible]

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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### Distribution of Salaries and Wages

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

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

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission		7,723,540		7,723,540
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General		8,297,326		8,297,326
38	TOTAL Operation (Total of lines 28 thru 37)		16,020,866		16,020,866
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission		1,044,638		1,044,638
45	Distribution				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Distribution of Salaries and Wages (continued)**

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)		1,044,638		1,044,638
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)				
54	Transmission (Total of lines 32 and 44)		8,768,178		8,768,178
55	Distribution (Total of lines 33 and 45)				
56	Customer Accounts (Total of line 34)				
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)		8,297,326		8,297,326
60	Total Operation and Maintenance (Total of lines 50 thru 59)		17,065,504		17,065,504
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)		17,065,504		17,065,504
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant		336,888		336,888
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)		336,888		336,888
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES		17,402,392		17,402,392

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Charges for Outside Professional and Other Consultative Services**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.  
(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Precision Pipeline LLC	258,863,611
2	Pumpco Inc	47,969,187
3	Cleveland Integrity Svcs Inc	10,196,979
4	Cokinos Young	3,240,122
5	Mott Macdonald Consultants Inc	3,151,753
6	Project Consulting Svcs Inc	2,888,784
7	Gibson Dunn & Crutcher LLP	2,870,325
8	Gordon Rees Scully Mansukhani LLP	2,419,910
9	Kestrel Field Svcs Inc	2,134,616
10	Steptoe & Johnson PLLC	1,652,212
11	Gullett & Associates, Inc	1,609,945
12	Cardno Inc	1,472,144
13	Mika Meyers Beckett & Jones PLC	827,070
14	TRC Environmental Corp	735,869
15	Goldman & Braunstein LLP	711,972
16	Zabel Freeman	685,479
17	Gold Khourey & Turak L.C.	602,880
18	Rettew Associates, Inc	535,108
19	S&F Construction LLC	307,000
20	Other (less than \$250,000)	2,799,293
21	Total	345,674,259
22		
23		
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Transactions with Associated (Affiliated) Companies**

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Assets Transfer	Energy Transfer Operating, L.P.	101	879,649
3	Transportation and Compression Service Charges	Panhandle Eastern Pipe Line Company, LP	858	44,869,642
4		Trunkline Gas Company, LLC	858	44,487,613
5		Ohio River System LLC	858	1,801,800
6	Rent	Energy Transfer Operating, L.P.	860, 931	389,417
7	Supplies and Expenses	See footnote	See Col b footnote	2,596,503
8	Salaries, Benefits and Taxes	See footnote	See Col b footnote	17,333,860
9	Compression Services - Labor	SEC Energy Products and Services, L.P.	107	7,299,653
10	Other	See footnote	See Col b footnote	3,087
11	Total			119,661,224
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21	Material and Supplies	See footnote	See Col b footnote	13,978,225
22	Other	See footnote	See Col b footnote	1,598,240
23	Total			15,576,465
24				
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 358 Line No.: 21 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided for Affiliated Company</b>			
Material and Supplies			
	ETC Katy Pipeline LTD (b)	154	\$ 13,356,002
	Lone Star NGL Pipeline LP (b)	154	554,936
	Energy Transfer Operating, L.P. (b)	154	67,287
<b>Material and Supplies Total</b>			<b>\$ 13,978,225</b>

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 22 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided for Affiliated Company</b>			
Other			
	Energy Transfer Operating, L.P. (c), (d)	850	\$ 1,595,770
	Energy Transfer Interstate Holdings, LLC (a), (c)	860, 931	2,470
<b>Other Total</b>			<b>\$ 1,598,240</b>

Allocation basis: (a) Modified Massachusetts Formula.

Allocation basis: (c) Weighted meter count.

Allocation Basis: (d) Modified Massachusetts Formula, headcount, etc.

**Schedule Page: 358 Line No.: 6 Column: b**

Allocation basis: (c) Weighted meter count.

Allocation Basis: (d) Modified Massachusetts Formula, headcount, etc.

**Schedule Page: 358 Line No.: 2 Column: b**

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 3 Column: b**

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 4 Column: b**

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 5 Column: b**

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 7 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided by Affiliated Company</b>			
Supplies and Expenses			
	Energy Transfer Operating, L.P. (c), (d)	851, 857, 912, 921, 930.2	\$ 2,063,018
	Energy Transfer Interstate Holdings, LLC (a), (c)	850, 921	533,485
<b>Supplies and Expenses Total</b>			<b>\$ 2,596,503</b>

Allocation basis: (a) Modified Massachusetts Formula.

Allocation basis: (c) Weighted meter count.

Allocation Basis: (d) Modified Massachusetts Formula, headcount, etc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 358 Line No.: 8 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided by Affiliated Company</b>			
Salaries, Benefits and Taxes			
	Energy Transfer Operating, L.P. (c), (d)	408.1, 850, 920, 926	\$ 8,281,800
	Energy Transfer Operating, L.P. (b)	107, 408.1, 850, 857, 926	182,991
	Energy Transfer Interstate Holdings, LLC (a), (c)	408.1, 863, 857, 920, 926	4,238,058
	Energy Transfer Interstate Holdings, LLC (b)	107, 408.1, 850, 853, 856, 926	3,578,676
	LaGrange Acquisition, LP (b)	408.1, 850, 853, 856, 857, 926	715,926
	Panhandle Eastern Pipe Line Company (b)	107, 408.1, 850, 853, 856, 926	336,409
<b>Salaries, Benefits and Taxes Total</b>			<b>\$ 17,333,860</b>

Allocation basis: (a) Modified Massachusetts Formula.

Allocation basis: (b) Direct charges and purchases.

Allocation basis: (c) Weighted meter count.

Allocation Basis: (d) Modified Massachusetts Formula, headcount, etc.

**Schedule Page: 358 Line No.: 9 Column: b**

Allocation basis: (b) Direct charges and purchases.

**Schedule Page: 358 Line No.: 10 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided by Affiliated Company</b>			
Other			
	Red Bluff Express Pipeline LLC (b)	154	\$ 3,087
<b>Other Total</b>			<b>\$ 3,087</b>

Allocation basis: (b) Direct charges and purchases.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	TRANSMISSION COMPRESSOR STATIONS:			
2	OH - Sherrodsville-Carroll County-Leesville	6	42,190	120,140,831
3	OH - Wooster-Wayne County	6	38,745	123,896,484
4	OH - Crawford - Crawford County	5	34,010	104,720,809
5	OH - Defiance-Defiance County	4	25,830	71,582,746
6	WV - Sherwood-Doddridge County	3	14,205	139,776,345
7	OH - Summerfield-Noble County-Seneca	4	18,940	56,118,364
8	OH - Cadiz-Harrison County	4	15,980	45,986,402
9	WV - Majorsville-Marshal County	3	10,650	53,252,163
10	OH - Powhatan Point-Monroe County-Clarington	2	9,470	45,793,547
11	PA - Bulger, Burgettstown-Washington	3	5,175	31,383,538
12	Total	40	215,195	792,651,229
13				
14				
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16				
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23				
24				
25				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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### Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes)  Fuel (e)	Expenses (except depreciation and taxes)  Power (f)	Expenses (except depreciation and taxes)  Other (g)	Gas for Compressor Fuel in Dth  (h)	Electricity for Compressor Station in kWh  (i)	Operational Data  Total Compressor Hours of Operation During Year (j)	Operational Data  Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak  (l)
1								
2	1,353,162		902,185	584,208		46,150	6	11/03/2019
3	4,231,179		1,830,177	1,825,805		46,735	6	03/28/2019
4	3,403,399		1,160,077	1,471,898		37,719	5	04/29/2019
5	724,585		1,124,051	328,171		9,752	4	02/06/2019
6	4,245,468		2,289,592	1,858,094		18,338	3	10/29/2019
7	609,760		927,068	270,522		12,113	2	09/20/2019
8	1,340,142		722,403	584,715		25,545	3	05/07/2019
9	865,826		390,265	376,326		19,626	3	10/16/2019
10	88,907		280,788	30,484		1,115	1	03/06/2019
11	12,870		134,924	5,875		571	2	05/10/2019
12	16,875,298		9,761,530	7,336,098		217,664	35	
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<b>Gas Storage Projects</b>
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1. Report injections and withdrawals of gas for all storage projects used by respondent.
--

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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<p align="center"><b>Gas Storage Projects</b></p> <p>1. On line 4, enter the total storage capacity certificated by FERC.</p> <p>2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.</p>			
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Line No.	Item (a)	Total Amount (b)
	STORAGE OPERATIONS	
1	Top or Working Gas End of Year	
2	Cushion Gas (Including Native Gas)	
3	Total Gas in Reservoir (Total of line 1 and 2)	
4	Certificated Storage Capacity	
5	Number of Injection - Withdrawal Wells	
6	Number of Observation Wells	
7	Maximum Days' Withdrawal from Storage	
8	Date of Maximum Days' Withdrawal	
9	LNG Terminal Companies (in Dth)	
10	Number of Tanks	
11	Capacity of Tanks	
12	LNG Volume	
13	Received at "Ship Rail"	
14	Transferred to Tanks	
15	Withdrawn from Tanks	
16	"Boil Off" Vaporization Loss	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Transmission Lines			
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.			
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Operated by Respondent:		
2	Michigan		72.40
3	Ohio		575.40
4	Pennsylvania		10.30
5	West Virginia		61.00
6	Total		719.10
7			
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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### Transmission System Peak Deliveries

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

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date: 12/04/2019			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	2,086,150	1,037,810	3,123,960
5	Interruptible Transportation	220,361	69,990	290,351
6	Other (Describe) (footnote details)			
7	TOTAL	2,306,511	1,107,800	3,414,311
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 10/26/2019, 10/27/2019, 10/28/2019			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation	7,188,932	2,988,303	10,177,235
24	Interruptible Transportation	469,028		469,028
25	Other (Describe) (footnote details)			
26	TOTAL	7,657,960	2,988,303	10,646,263
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Auxiliary Peaking Facilities**

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

Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Gas Account - Natural Gas**

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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
01 Name of System:				
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	1,150,849,777	311,566,068
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		
10	Gas Received as Imbalances (Account 806)	328	1,022,343	629,910
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	850,792,325	212,729,060
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		12,037,112	2,726,445
14	Gas Received from Shippers as Lost and Unaccounted for		24,123	5,464
15	Other Receipts (Specify) (footnote details)		4,870,787	930,971
16	Total Receipts (Total of lines 3 thru 15)		2,019,596,467	528,587,918
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	1,150,849,777	311,566,068
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		
25	Gas Delivered as Imbalances (Account 806)	328	2,543,507	746,192
26	Deliveries of Gas to Others for Transportation (Account 858)	332	850,792,325	212,729,060
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	7,336,098	2,089,407
29	Other Deliveries and Gas Used for Other Operations		7,936,966	1,929,678
30	Total Deliveries (Total of lines 18 thru 29)		2,019,458,673	529,060,405
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		137,794	( 472,487)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		2,019,596,467	528,587,918

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 15 Column: c**

Other Receipts include linepack. This footnote also applies to column (d).

**Schedule Page: 520 Line No.: 20 Column: c**

For the purpose of the Annual Charge Adjustment ("ACA") calculation, the throughput volumes is 1,150,849,777 Dth as represented. No additional volumes are needed to calculate total volumes eligible for the ACA surcharge.

**Schedule Page: 520 Line No.: 29 Column: c**

Other Deliveries include linepack and other fuel.

**Schedule Page: 520 Line No.: 29 Column: d**

Other Deliveries include linepack and other fuel.

(Dth)

Gas used as fuel	814,689
Reported on page 521 line 22 columns (e), (s) and (gg)	814,689
Line pack	1,114,989
Reported on page 520 line 29 column (d)	1,929,678

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	68,162	1,153,960	5,437	1,227,559
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	68,162	1,153,960	5,437	1,227,559
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	40,544	686,398	3,234	730,176
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	40,544	686,398	3,234	730,176
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	20,075	339,856	1,601	361,532
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	20,075	339,856	1,601	361,532
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 8,124)	( 137,533)	( 648)	( 146,305)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 8,124)	( 137,533)	( 648)	( 146,305)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	15,667	265,239	1,250	282,156
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	15,667	265,239	1,250	282,156
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	15,667	265,239	1,250	282,156
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	15,667	265,239	1,250	282,156
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

**SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT**

66	Forwardhaul Volume in Dths for the Quarter	311,566,068
67	Backhaul Volume in Dths for the Quarter	
68	<b>TOTAL (Lines 66 and 67)</b>	311,566,068

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of <u>2019/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
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 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	47,502	696,716	4,894	749,112
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	47,502	696,716	4,894	749,112
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	42,923	629,551	4,422	676,896
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	42,923	629,551	4,422	676,896
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	14,456	212,032	1,490	227,978
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	14,456	212,032	1,490	227,978
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 14,442)	( 211,829)	( 1,488)	( 227,759)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 14,442)	( 211,829)	( 1,488)	( 227,759)

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	4,565	66,962	470	71,997
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	4,565	66,962	470	71,997
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	4,565	66,962	470	71,997
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	4,565	66,962	470	71,997
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	26,954	723,799	4,485	755,238
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	26,954	723,799	4,485	755,238
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	24,352	653,931	4,052	682,335
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	24,352	653,931	4,052	682,335
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	8,037	215,805	1,337	225,179
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	8,037	215,805	1,337	225,179
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 3,512)	( 94,326)	( 585)	( 98,423)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 3,512)	( 94,326)	( 585)	( 98,423)



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report End of 2019/Q4
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 1,923)	( 51,611)	( 319)	( 53,853)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 1,923)	( 51,611)	( 319)	( 53,853)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	1,923	51,611	319	53,853
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	1,923	51,611	319	53,853

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	114,741	1,942,526	9,153	2,066,420					805	805
5										
6										
7	114,741	1,942,526	9,153	2,066,420						
8										
9										
10										
11	68,244	1,155,345	5,443	1,229,032					854	810
12										
13										
14	68,244	1,155,345	5,443	1,229,032						
15										
16										
17										
18	33,795	572,136	2,696	608,627					855	812
19										
20										
21										
22	33,795	572,136	2,696	608,627						
23										
24										
25										
26	( 16,825)	( 284,834)	( 1,342)	( 303,001)					812	813
27										
28										
29										
30	( 16,825)	( 284,834)	( 1,342)	( 303,001)						

[illegible]

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	112,176	1,645,295	11,558	1,769,029					805	805
5										
6										
7	112,176	1,645,295	11,558	1,769,029						
8										
9										
10										
11	101,362	1,486,684	10,444	1,598,490					854	810
12										
13										
14	101,362	1,486,684	10,444	1,598,490						
15										
16										
17										
18	34,071	499,719	3,510	537,300					855	812
19										
20										
21										
22	34,071	499,719	3,510	537,300						
23										
24										
25										
26	( 27,823)	( 408,081)	( 2,866)	( 438,770)					812	813
27										
28										
29										
30	( 27,823)	( 408,081)	( 2,866)	( 438,770)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34	4,566	66,973	470	72,009					407.3	407.4
35										
36										
37	4,566	66,973	470	72,009						
38										
39										
40										
41	4,566	66,973	470	72,009					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	4,566	66,973	470	72,009						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	57,061	1,532,283	9,495	1,598,839					805	805
5										
6										
7	57,061	1,532,283	9,495	1,598,839						
8										
9										
10										
11	51,553	1,384,372	8,579	1,444,504					854	810
12										
13										
14	51,553	1,384,372	8,579	1,444,504						
15										
16										
17										
18	17,038	457,519	2,835	477,392					855	812
19										
20										
21										
22	17,038	457,519	2,835	477,392						
23										
24										
25										
26	( 7,840)	( 210,531)	( 1,305)	( 219,676)					812	813
27										
28										
29										
30	( 7,840)	( 210,531)	( 1,305)	( 219,676)						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	( 3,690)	( 99,077)	( 614)	( 103,381)					407.4	407.3
35										
36										
37	( 3,690)	( 99,077)	( 614)	( 103,381)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	3,690	99,077	614	103,381					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	3,690	99,077	614	103,381						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) line No. 7, 14, 30, 37, 51, and 65.

**Schedule Page: 521 Line No.: 7 Column: f**

The basis for valuing the gas reported in columns (f), (g), and (h) is the gas daily monthly average for Supply Zone, Mainline Zone, Market Zone N, and Market Zone S.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2019	Year/Period of Report 2019/Q4
Rover Pipeline LLC			
<b>System Maps</b>			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

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from transportation of gas through gathering facilities	302-303
from transportation of gas through transmission facilities	304-305
gas operating	300
Salaries and wages, distribution of	354-355
Sales	
300-301	
Securities	
disposed of during year	222-223
holders and voting powers	107
investment in associated companies	222-223
investment, others	222-223
issued or assumed during year	255
refunded or retired during year	255
registered on a national exchange	250-251,

	256-257
Stock liability for conversion	252
Storage	
of natural gas, underground	512-513
revenues	306-307
Taxes	
accrued and prepaid	262-263
charged during the year	262-263
on income, deferred -- accumulated	222-223, 234-235
reconciliation of net income for	261
Transmission	
and compression of gas by others	332
lines	514
revenues	304-305
system peak deliveries	518
Unamortized	
debt discount and expense	258-259
loss and gain on reacquired debt	260
premium on debt	258-259
Underground	
storage of natural gas, expense, operating data, plant	512-513
Unrecovered plant and regulatory study costs	230

THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 04/30/2021)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2020/Q4

# 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 Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.

(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 <u>Schedules Pages</u>
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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>

(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: <http://www.ferc.gov/docs-filing/eforms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/eforms/form-2a/form-2a.pdf>, respectively. 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 18<sup>th</sup> 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 1,623 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 250 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.

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

#### General Penalties

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

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2020/Q4</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Heather Lieu		06 Title of Contact Person Manager - Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-7746		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 12/31/2020	

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

11 Name A. Troy Sturrock	12 Title Senior Vice President and Controller
13 Signature	14 Date Signed 04/09/2021

Title 18, U.S.C. 1001, makes it a crime for any person 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 Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**List of Schedules (Natural Gas Company)**

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		NA
4	Security Holders and Voting Powers	107		NA
5	Important Changes During the Year	108		
6	Comparative Balance Sheet	110-113		
7	Statement of Income for the Year	114-116		
8	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
9	Statement of Retained Earnings for the Year	118-119		NA
10	Statements of Cash Flows	120-121		
11	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
12	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
13	Gas Plant in Service	204-209		
14	Gas Property and Capacity Leased from Others	212		NA
15	Gas Property and Capacity Leased to Others	213		NA
16	Gas Plant Held for Future Use	214		NA
17	Construction Work in Progress-Gas	216		
18	Non-Traditional Rate Treatment Afforded New Projects	217		NA
19	General Description of Construction Overhead Procedure	218		
20	Accumulated Provision for Depreciation of Gas Utility Plant	219		
21	Gas Stored	220		
22	Investments	222-223		
23	Investments in Subsidiary Companies	224-225		NA
24	Prepayments	230		
25	Extraordinary Property Losses	230		NA
26	Unrecovered Plant and Regulatory Study Costs	230		NA
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234-235		NA
	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
30	Capital Stock	250-251		NA
31	Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252		NA
32	Other Paid-in Capital	253		
33	Discount on Capital Stock	254		NA
34	Capital Stock Expense	254		NA
35	Securities issued or Assumed and Securities Refunded or Retired During the Year	255		NA
36	Long-Term Debt	256-257		
37	Unamortized Debt Expense, Premium, and Discount on Long-Term Debt	258-259		NA

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
<b>List of Schedules (Natural Gas Company) (continued)</b>					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
38	Unamortized Loss and Gain on Reacquired Debt	260		NA	
39	Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		NA	
40	Taxes Accrued, Prepaid, and Charged During Year	262-263			
41	Miscellaneous Current and Accrued Liabilities	268			
42	Other Deferred Credits	269			
43	Accumulated Deferred Income Taxes-Other Property	274-275		NA	
44	Accumulated Deferred Income Taxes-Other	276-277		NA	
45	Other Regulatory Liabilities	278			
	INCOME ACCOUNT SUPPORTING SCHEDULES				
46	Monthly Quantity & Revenue Data by Rate Schedule	299			
47	Gas Operating Revenues	300-301			
48	Revenues from Transportation of Gas of Others Through Gathering Facilities	302-303		NA	
49	Revenues from Transportation of Gas of Others Through Transmission Facilities	304-305			
50	Revenues from Storage Gas of Others	306-307		NA	
51	Other Gas Revenues	308		NA	
52	Discounted Rate Services and Negotiated Rate Services	313			
53	Gas Operation and Maintenance Expenses	317-325			
54	Exchange and Imbalance Transactions	328			
55	Gas Used in Utility Operations	331			
56	Transmission and Compression of Gas by Others	332			
57	Other Gas Supply Expenses	334			
58	Miscellaneous General Expenses-Gas	335		NA	
59	Depreciation, Depletion, and Amortization of Gas Plant	336-338			
60	Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340			
	COMMON SECTION				
61	Regulatory Commission Expenses	350-351			
62	Employee Pensions and Benefits (Account 926)	352			
63	Distribution of Salaries and Wages	354-355			
64	Charges for Outside Professional and Other Consultative Services	357			
65	Transactions with Associated (Affiliated) Companies	358			
	GAS PLANT STATISTICAL DATA				
66	Compressor Stations	508-509			
67	Gas Storage Projects	512-513		NA	
68	Transmission Lines	514			
69	Transmission System Peak Deliveries	518			
70	Auxiliary Peaking Facilities	519		NA	
71	Gas Account-Natural Gas	520			
72	Shipper Supplied Gas for the Current Quarter	521			
73	System Map	522			
74	Footnote Reference	551			
75	Footnote Text	552			
76	Stockholder's Reports (check appropriate box)				
	<input type="checkbox"/> Four copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**General Information**

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

A. Troy Sturrock  
Senior Vice President and Controller  
1300 Main Street  
Houston, TX 77002

2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Limited Liability Company  
Delaware  
06/26/2014

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Rover is an interstate natural gas pipeline constructed to connect Marcellus and Utica shale supply areas to markets in the Midwest, Great Lakes, and Gulf Coast regions of the United States and Canada. Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged:  
(2) ☒ No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Rover Pipeline LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12/31/2020	End of <u>2020/Q4</u>

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	Traverse Rover II LLC	D	DE	15.00
2	Traverse Rover LLC	D	DE	20.00
3	ET Rover Pipeline LLC	D	DE	65.00
4	BCP Renaissance L.L.C	I	DE	49.90
5	Energy Transfer Interstate Holdings, LLC	I	DE	50.10
6	Heritage ETC, L.P.	I	DE	100.00
7	Heritage ETC GP, L.L.C.	I	DE	100.00
8	Energy Transfer Operating, L.P.	M	DE	100.00
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 102 Line No.: 8 Column: d**

Energy Transfer Operating, L.P. has a 99.999% limited partner interest in Heritage ETC, L.P. and a 100% membership interest in Heritage ETC GP, L.L.C.

Heritage ETC GP, L.L.C. has a 0.001% general partner interest in Heritage ETC, L.P.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Corporations Controlled by Respondent**

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

**DEFINITIONS**

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

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Reference (e)
1					
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
Important Changes During the Quarter/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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Important Changes During the Quarter/Year			

12. None

13. Not applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
<b>Comparative Balance Sheet (Assets and Other Debits)</b>					
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,671,598,448	6,640,375,972	
3	Construction Work in Progress (107)	200-201	975,270	4,053,520	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,672,573,718	6,644,429,492	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		431,866,800	266,378,142	
6	Net Utility Plant (Total of line 4 less 5)		6,240,706,918	6,378,051,350	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		6,240,706,918	6,378,051,350	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 1,530,819)	( 1,223,978)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	156,742,030	123,237,898	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		71,456,476	64,246,936	
38	Other Accounts Receivable (143)		10,036,084	0	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		14,556	42,100,971	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
Comparative Balance Sheet (Assets and Other Debits)(continued)					
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)	
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
45	Plant Materials and Operating Supplies (154)		26,837,169	27,162,967	
46	Merchandise (155)		0	0	
47	Other Materials and Supplies (156)		0	0	
48	Nuclear Materials Held for Sale (157)		0	0	
49	Allowances (158.1 and 158.2)		0	0	
50	(Less) Noncurrent Portion of Allowances		0	0	
51	Stores Expense Undistributed (163)		0	0	
52	Gas Stored Underground-Current (164.1)	220	0	0	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0	
54	Prepayments (165)	230	603,882	483,945	
55	Advances for Gas (166 thru 167)		0	0	
56	Interest and Dividends Receivable (171)		0	0	
57	Rents Receivable (172)		0	0	
58	Accrued Utility Revenues (173)		0	0	
59	Miscellaneous Current and Accrued Assets (174)		63,171	60,866	
60	Derivative Instrument Assets (175)		0	0	
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		0	0	
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		265,753,368	257,293,583	
65	DEFERRED DEBITS				
66	Unamortized Debt Expense (181)		0	0	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	1,562,581	0	
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0	
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0	
72	Clearing Accounts (184)		0	0	
73	Temporary Facilities (185)		0	0	
74	Miscellaneous Deferred Debits (186)	233	91,701,218	97,771,571	
75	Deferred Losses from Disposition of Utility Plant (187)		0	0	
76	Research, Development, and Demonstration Expend. (188)		0	0	
77	Unamortized Loss on Reacquired Debt (189)		0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	0	0	
79	Unrecovered Purchased Gas Costs (191)		0	0	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		93,263,799	97,771,571	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		6,598,193,266	6,731,892,526	





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Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		0	0	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		0	0	
36	<b>CURRENT AND ACCRUED LIABILITIES</b>				
37	Current Portion of Long-Term Debt		0	0	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		5,431,613	7,070,724	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		11,923,244	13,985,139	
42	Customer Deposits (235)		35,719,583	755,000	
43	Taxes Accrued (236)	262-263	224,855,318	181,294,313	
44	Interest Accrued (237)		0	0	
45	Dividends Declared (238)		0	0	
46	Matured Long-Term Debt (239)		0	0	
47	Matured Interest (240)		0	0	
48	Tax Collections Payable (241)		0	0	
49	Miscellaneous Current and Accrued Liabilities (242)	268	32,060,717	109,236,256	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		0	0	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		309,990,475	312,341,432	
56	<b>DEFERRED CREDITS</b>				
57	Customer Advances for Construction (252)		2,154,605	3,263,645	
58	Accumulated Deferred Investment Tax Credits (255)		0	0	
59	Deferred Gains from Disposition of Utility Plant (256)		0	0	
60	Other Deferred Credits (253)	269	14,249	7	
61	Other Regulatory Liabilities (254)	278	6,332,244	7,280,934	
62	Unamortized Gain on Reacquired Debt (257)	260	0	0	
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0	
64	Accumulated Deferred Income Taxes - Other Property (282)		0	0	
65	Accumulated Deferred Income Taxes - Other (283)		0	0	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		8,501,098	10,544,586	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		6,598,193,266	6,731,892,526	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	754,900,480	770,653,843	0	0
3	Operating Expenses					
4	Operation Expenses (401)	317-325	173,578,081	169,448,988	0	0
5	Maintenance Expenses (402)	317-325	2,513,362	2,746,584	0	0
6	Depreciation Expense (403)	336-338	165,838,656	160,231,202	0	0
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	( 342,851)	1,024,076	0	0
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		1,267,340	3,931,915	0	0
13	(Less) Regulatory Credits (407.4)		2,299,541	937,854	0	0
14	Taxes Other than Income Taxes (408.1)	262-263	181,845,581	188,743,640	0	0
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	0	0	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	0	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		522,400,628	525,188,551	0	0
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		232,499,852	245,465,292	0	0

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Statement of Income(continued)						
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)
27	Net Utility Operating Income (Carried forward from page 114)		232,499,852	245,465,292	0	0
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		82,489	255,244	0	0
38	Allowance for Other Funds Used During Construction (419.1)		105,181	656,239	0	0
39	Miscellaneous Nonoperating Income (421)		2,917,365	( 6)	0	0
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		3,105,035	911,477	0	0
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		7,024,065	7,024,065	0	0
45	Donations (426.1)	340	166,989	196,798	0	0
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		132,932	68,350	0	0
49	Other Deductions (426.5)		13,353	30,080	0	0
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	7,337,339	7,319,293	0	0
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0
54	Income Taxes-Other (409.2)	262-263	0	0	0	0
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		( 4,232,304)	( 6,407,816)	0	0
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	4,239,608	671,741	0	0
68	Other Interest Expense (431)	340	0	0	0	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		44,155	49,943	0	0
70	Net Interest Charges (Total of lines 62 thru 69)		4,195,453	621,798	0	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		224,072,095	238,435,678	0	0
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		224,072,095	238,435,678	0	0

Patient Information	
First Name	
Last Name	
Address	
City	
State	
Zip	
Phone	
Insurance	
Physician Information	
Physician Name	
Physician Address	
Physician City	
Physician State	
Physician Zip	
Physician Phone	
Physician Insurance	
Referral Information	
Referral Number	
Referral Date	
Referral Type	
Referral Source	
Referral Reason	
Referral Status	
Referral Notes	

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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

[illegible]

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Statement of Retained Earnings**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			

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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	224,072,095	238,435,678
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	165,838,655	160,231,202
5	Amortization of (Specify) (footnote details)	6,681,215	8,048,141
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	( 17,161,514)	2,100,645
9	Net (Increase) Decrease in Inventory	632,639	( 5,691,746)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	76,544,800	99,330,997
12	Net (Increase) Decrease in Other Regulatory Assets	( 1,562,581)	
13	Net Increase (Decrease) in Other Regulatory Liabilities	( 948,690)	1,895,812
14	(Less) Allowance for Other Funds Used During Construction	105,181	656,239
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	( 1,059,407)	( 53,291)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	452,932,031	503,641,199
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 108,149,023)	( 440,275,993)
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	( 105,181)	( 656,239)
27	Net Salvage Proceeds and Cost of Removal	( 7,147)	( 14,663)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 108,050,989)	( 439,634,417)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		



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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
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		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 108,050,989)	( 439,634,417)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other: Capital Contributions	113,131,405	343,000,000
57	Net Increase in Short-term Debt (c)		
58	Other: Notes Payable to Related Party	27,118,595	24,500,000
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	140,250,000	367,500,000
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other: Distributions	( 451,626,910)	( 424,000,000)
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	( 311,376,910)	( 56,500,000)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	33,504,132	7,506,782
75			
76	Cash and Cash Equivalents at Beginning of Period	123,237,898	115,731,116
77			
78	Cash and Cash Equivalents at End of Period	156,742,030	123,237,898

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FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	Amount
Utility plant (404-405)	\$ (342,850)
Miscellaneous amortization (425)	7,024,065
	<u>\$ 6,681,215</u>

**Schedule Page: 120 Line No.: 16 Column: b**

Other operating:	Amount
Prepayments, net	\$ (119,937)
FERC annual charge adjustment, net	(953,712)
Other	14,242
	<u>\$ (1,059,407)</u>

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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.

## NOTE A – ORGANIZATION AND OPERATIONS:

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65% by ET Rover Pipeline, LLC (“Rover Holdco”), 20% by Traverse Rover LLC and 15% by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively, the “Traverse Members”) are wholly-owned subsidiaries of Traverse Midstream Holdings LLC, which is primarily owned by The Energy & Minerals Group. Rover Holdco is owned 50.1% by Energy Transfer Operating, L.P. (“ETO”), which is a consolidated subsidiary of Energy Transfer LP (“ET”), and 49.9% by a fund managed by Blackstone Energy Partners and Blackstone Capital Partners. On April 1, 2021, ETO merged with and into ET, with ET surviving the merger.

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**Operations.** Rover is a 719-mile natural gas pipeline designed to transport 3.4 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada. Rover is subject to the jurisdiction of the Federal Energy Regulatory Commission (“FERC”). Rover has secured multiple, long-term binding shipper agreements on its natural gas pipeline project. The pipeline is substantially subscribed with 15- and 20-year fee-based contracts. Rover was completed and available for full commercial operation since November 2018.

Rover evaluated subsequent events through April 9, 2021, the date on which the financial statements were available to be issued. Any material subsequent events that occurred during this time have been properly recognized and/or disclosed in these financial statements.

## NOTE B – ESTIMATES AND SIGNIFICANT ACCOUNTING POLICIES:

### **1. Basis of Presentation**

Rover’s financial statements have been prepared in accordance with accounting requirements of the FERC, as set forth in the applicable Uniform System of Accounts and published accounting releases, which constitute a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (“GAAP”). Rover’s accounting policies generally conform to Accounting Standards Codification (“ASC”) *Topic 980, Regulated Operations*. The most significant differences between GAAP and the financial statements presented herein are: (1) the classification of certain accounts on the balance sheet, statement of income and statement of cash flows, and (2) under ASC 980 certain assets and liabilities from the regulated ratemaking process are recorded that would not be recorded under GAAP for non-regulated entities.

### **2. Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **3. Cash and Cash Equivalents**

Cash equivalents consist of highly liquid investments, which are readily convertible into cash and have original maturities of three months or less. Rover places cash deposits and temporary cash investments with high credit quality financial institutions. At times, cash and cash equivalents may be uninsured or in deposit accounts that exceed the Federal Deposit Insurance Corporation insurance limit.

### **4. Materials and Supplies**

Materials and supplies are carried at the lower of weighted average cost or market. Materials transferred out of warehouses are priced at weighted average cost.

### **5. Natural Gas Imbalances**

Natural gas imbalances occur as a result of differences in volumes of natural gas received and delivered. Rover records natural gas imbalance in-kind receivables and payables at the current market prices. Shipper imbalances are

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recorded at contractual prices.

## **6. Fuel Tracker**

The fuel tracker is the cumulative balance owed to Rover by its customers or owed by Rover to its customers for gas used in the operation of its system. The fuel gas reimbursement percentages are based on specific percentages pursuant to Rover's tariff in order to provide fuel to cover gas used in the operation of its system. The net difference between the fuel reimbursement percentage received and gas used in the operation of its system is recorded as a regulatory asset or regulatory liability. Semi-annually in April and November, the fuel gas reimbursement will be adjusted pursuant to the tariff. The fuel reimbursement is in-kind and non-discountable.

## **7. Utility Plant**

**Additions.** Ongoing additions of utility plant are stated at cost. Rover capitalizes all construction-related direct labor and material costs, as well as indirect construction costs. Such indirect construction costs primarily include labor and related costs of departments associated with supporting construction activities and allowance for funds used during construction. The indirect capitalized labor and related costs are largely based upon results of periodic time studies or management reviews of time allocations, which provide an estimate of time spent supporting construction projects. The cost of replacements and betterments that extend the useful life of utility plant is also capitalized. The cost of repairs and replacements of minor utility plant items is charged to expense as incurred.

**Retirements.** When ordinary retirements of utility plant occur, the original cost plus cost of removal less salvage value is removed by a charge to accumulated depreciation and amortization, with no gain or loss recorded. When entire regulated operating units of utility plant are retired or sold, the original cost less salvage value and related accumulated depreciation and amortization accounts are removed, with any resulting gain or loss recorded in earnings.

**Depreciation.** Rover computed depreciation expense under the straight-line method using FERC approved depreciation rates.

**Allowance for Funds Used During Construction ("AFUDC").** Rover capitalizes the cost of funds used during construction for capital projects. The rates used by Rover are calculated pursuant to FERC rules, which include an allowance for the cost of debt and equity funds.

## **8. Environmental Expenditures**

Environmental expenditures that relate to an existing condition caused by past operations that do not contribute to current or future revenue generation are expensed. Environmental expenditures relating to current or future revenues are expensed or capitalized as appropriate. Liabilities are recorded when environmental assessments and/or clean-ups are probable and the costs can be reasonably estimated. Remediation obligations are not discounted because the timing of future cash flow streams is not predictable. As of December 31, 2020 and 2019, there were no amounts accrued for future environmental expenditures.

## **9. Revenue Recognition**

Rover's revenues from transportation of natural gas are based on capacity reservation charges and commodity usage charges. Reservation revenues are based on contracted rates and capacity reserved by the customers and are recognized monthly. Revenues from commodity usage charges are also recognized monthly based on the volumes delivered for the customer based on Rover's tariff.

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Revenues collected during the pendency of a rate proceeding may be required by the FERC to be refunded in the final order. Rover establishes reserves for such potential refunds, as appropriate. No such reserves were required at December 31, 2020 and 2019. (See Note F – Revenue)

#### **10. Accounts Receivable and Allowance for Expected Credit Losses**

Rover primarily generates its revenues from firm transportation contracts with natural gas producers. This concentration of customers may impact Rover's overall exposure to credit risk, either positively or negatively, in that the customers may be similarly affected by changes in economic or other conditions. Rover manages credit risk to mitigate credit losses and exposure to uncollectible trade receivables. Prospective and existing customers are reviewed regularly for creditworthiness based upon pre-established standards consistent with FERC filed tariffs to manage credit risk within approved tolerances. Customers that do not meet minimum credit standards are required to provide additional credit support in the form of a letter of credit, prepayment, or other forms of security.

Rover establishes an allowance for expected credit losses on trade receivables based on the expected ultimate recovery of these receivables and considers many factors including historical customer collection experience, general and specific economic trends, and known specific issues related to individual customers, sectors, and transactions that might impact collectability. Changes in the allowance are recorded as a component of operating expenses; reductions in the allowance are recorded when receivables are subsequently collected or written-off. Past due receivable balances are written-off when Rover's efforts have been unsuccessful in collecting the amount due. Rover's allowance for expected credit losses was not material as of December 31, 2020 and 2019.

The following table presents the relative contribution to Rover's total operating revenue from each customer that comprised at least 10% of its operating revenues:

	Years Ended December 31,	
	2020	2019
Customer A	33%	33%
Customer B	20%	19%
Customer C	14%	-

Rover has the following transportation receivables from these customers at the dates indicated:

	December 31,	
	2020	2019
	(In thousands)	
Customer A	\$ 21,239	\$ 21,239
Customer B	12,869	12,334
Customer C	9,142	-

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### **11. Asset Retirement Obligations (“ARO”)**

Legal obligations associated with the retirement of long-lived assets are recorded at fair value at the time the obligations are incurred, if a reasonable estimate of fair value can be made. Present value techniques are used which reflect assumptions such as removal and remediation costs, inflation, and profit margins that third parties would demand to settle the amount of the future obligation. Upon initial recognition of the liability, costs are capitalized as a part of the long-lived asset and depreciated over the useful life of the related asset. The liability is accreted to its present value each period with accretion being recorded to operating expense or regulatory asset, as applicable, with a corresponding increase in the carrying amount of the liability. Rover was not able to reasonably measure the fair value of the AROs as of December 31, 2020 or 2019 as the expected settlement dates were indeterminable. Rover will record an ARO in the period in which Rover can reasonably determine the settlement date.

### **12. Income Taxes**

The FERC’s Revised Policy Statement on Treatment of Income Taxes (“Revised Policy Statement”), Docket No. PL17-1, states that it no longer permits master limited partnerships including a company that does not pay taxes itself and is owned by a master limited partnership, to recover an income tax allowance in their cost of service.

### **13. Taxes, other than on income**

Taxes, other than on income consist of ad valorem tax paid on the assessed value of our natural gas transmission lines based on fixed rates established by the applicable federal, state or local taxing authorities. Ad valorem taxes are generally based on assessed property value at the beginning of each year. Ad valorem taxes for the years ended December 31, 2020 and 2019 were \$220 million and \$172 million, respectively.

### **14. Fair Value Measurement**

The carrying amounts of cash and cash equivalents, accounts receivable, accounts payable, and long-term note payable - affiliate approximate fair value.

### **15. Deferred Contract Cost**

In 2016, Rover acquired 600,000 Dekatherms per day (“Dth/d”) capacity on a third-party pipeline that began July 1, 2016 and continued until the contract was terminated in December 2017. The payments are reflected as deferred contract cost on the accompanying balance sheets. The deferred contract cost is amortized under straight-line method until November 30, 2033 and is reflected on the accompanying statements of operations in other income (expense). Amortization expenses were \$7 million during each of the years ended December 31, 2020 and 2019.

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## NOTE C – RELATED PARTY TRANSACTIONS:

The following table provides a summary of affiliate transactions for the periods presented:

	Years Ended December 31,	
	2020	2019
	(In thousands)	
Operating revenues <sup>(1)</sup>	\$ 6	\$ -
Operations and maintenance <sup>(2)</sup>	4,312	3,104
General and administrative <sup>(2)</sup>	13,255	9,340
Taxes, other than on income <sup>(3)</sup>	930	884
Transportation and compression expense <sup>(4)</sup>	91,065	91,159
Interest expense <sup>(5)</sup>	4,240	672

(1) Rover provides natural gas transportation services to ETC Northeast Pipeline, LLC., an indirect subsidiary of ETO.

(2) Primarily represents corporate charges and services provided by ETO and its subsidiaries.

(3) Payroll taxes associated with the corporate charges and services provided by ETO and its subsidiaries.

(4) Transportation and compression gas services from primarily Trunkline Gas Company, LLC and Panhandle Eastern Pipe Line Company, LP, both indirect subsidiaries of ETO. These expenses are reflected on the accompanying statements of operations in operations and maintenance expense.

(5) Interest expense on a promissory note payable to Rover Holdco.

Accounts receivable and accounts payable to and by affiliates primarily relate to materials and services provided by ETO and its subsidiaries for Rover's pipeline construction and operating activities.

As of December 31, 2020 and 2019, Rover had notes payable in aggregate principal amounts of \$51.6 million and \$24.5 million, respectively, at the Prime Rate plus 6% and due to Rover Holdco on December 31, 2022. During the year ended December 31, 2020, Rover paid interest of \$3 million to Rover Holdco.

Rover received capital contributions from its Members of \$113 million and \$343 million during the years ended December 31, 2020 and 2019, respectively. As of December 31, 2019, Rover had \$42 million recorded in accounts receivable - affiliates for deferred cash contributions from the Traverse Members. In 2020, the Members determined that the Traverse Members' contributions would be deferred on a long-term basis; consequently, Rover reversed the equity impact of the contributions by recording a non-cash distribution of \$42 million to the Traverse Members in 2020. Rover paid cash distributions to its Members of \$452 million and \$424 million during the years ended



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December 31, 2020 and 2019, respectively.

Rover has transportation and exchange gas payables with various affiliates as a result of differences in volumes of gas received and delivered on behalf of those affiliates. The imbalances are settled based on the operator balancing agreements that Rover has with those affiliates. Rover had an imbalance payable to affiliates of \$1.1 million as of December 31, 2020 and 2019.

#### NOTE D – UTILITY PLANT:

The following table provides a summary of utility plant.

	Lives in Year	December 31,	
		2020	2019
		(In thousands)	
Transmission	54-61	\$ 6,665,131	\$ 6,635,863
General	3-40	1,758	675
Intangibles	3-11	4,710	3,837
Construction work-in-progress		975	4,054
Total utility plant		<u>\$ 6,672,574</u>	<u>\$ 6,644,429</u>

#### NOTE E – COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of December 31, 2020 and 2019, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency (“Ohio EPA”) filed suit against Rover and other defendants (collectively, the “Defendants”) seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. The Defendants filed several motions to dismiss, which were granted on all counts. The Ohio EPA appealed, and on December 9, 2019, the Fifth District Court of Appeals entered a unanimous judgment affirming the trial court. The Ohio EPA sought review from the Ohio Supreme Court, which the Defendants opposed in brief filed in February 2020. On April 22, 2020, the Ohio Supreme Court granted the Ohio EPA’s request for review. Briefing has concluded and oral argument was held on January 26, 2021, but no opinion has yet been issued.

**Environmental Matters.** Rover’s operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and

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comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulation may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

## NOTE F – REVENUE:

**Contract Balances with Customers.** Rover satisfies its obligations by transferring goods or services in exchange for consideration from customers. The timing of performance may differ from the timing the associated consideration is paid to or received from the customer, thus resulting in the recognition of a contract asset or a contract liability.

Rover recognizes a contract asset when making upfront consideration payments to certain customers or when providing services to customers prior to the time at which Rover is contractually allowed to bill for such services. As of December 31, 2020 and 2019, no contract assets have been recognized.

Rover recognizes a contract liability if the customer's payment of consideration precedes Rover's fulfillment of the performance obligations. As of December 31, 2020 and 2019, no contract liabilities have been recognized.

**Performance Obligation.** At contract inception, Rover assesses the goods and services promised in its contracts with customers and identifies a performance obligation for each promise to transfer a good or service (or bundle of goods or services) that is distinct. To identify the performance obligations, Rover considers all the goods or services promised in the contract, whether explicitly stated or implied based on customary business practices. Revenue is recognized when (or as) the performance obligations are satisfied, that is, when the customer obtains control of the good or service. Certain of our contracts contain variable components, which, when combined with the fixed component are considered a single performance obligation. For these types of contracts, only the fixed component of the contracts are included in the amount of revenue expected to be recognized on contracts with customers existing as of December 31, 2020.

As of December 31, 2020, the aggregate amount of transaction price allocated to unsatisfied (or partially satisfied) performance obligations is approximately \$9.67 billion and Rover expects to recognize this amount as revenue from years 2021 through 2038.

**Practical Expedients Utilized by Rover.** Rover elected the following practical expedients in accordance with Topic 606:

- **Right to invoice** – Rover elected to utilize an output method to recognize revenue that is based on the amount to which Rover has a right to invoice a customer for services performed to date, if that amount corresponds directly with the value provided to the customer for the related performance or its obligation completed to date. As such, Rover recognized revenue in the amount to which it had the right to invoice customers.
- **Significant financing component** – Rover elected not to adjust the promised amount of consideration for the effects of significant financing component if Rover expects, at contract inception, that the period between the transfer of a promised good or service to a customer and when the customer pays for that good or service will be one year or

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less.

- **Unearned variable consideration** – Rover elected to only disclose the unearned fixed consideration associated with unsatisfied performance obligations related to our various customer contracts which contain both fixed and variable components.

#### NOTE G – RECENT DEVELOPMENT - COVID-19:

Recent market disruptions involving the COVID-19 pandemic have negatively impacted Rover's earnings and cash flows from operations and may continue to do so. Reduced demand for natural gas, natural gas liquids, refined products and/or crude oil caused by the COVID-19 pandemic may result in the continued shut-in of production from United States oil and gas wells, which in turn may result in decreased volumes transported on our pipeline system and decreased overall utilization of Rover's services. Rover cannot reasonably predict or forecast the duration or effects of this sudden decrease, but a prolonged depression of demand for oil and the resulting decline in prices for oil could have a significant adverse effect on Rover's financial condition, results of operations and cash flows relative to the amounts reflected in recent periods.

#### NOTE H – SUPPLEMENTAL CASH FLOW INFORMATION:

	Years Ended December 31,	
	2020	2019
	(In thousands)	
Accrued capital expenditures	\$ 28,722	\$ 107,617
Non-cash financing activities:		
Capital distribution to Traverse Members	\$ (42,000)	\$ -
Capital contribution from Traverse Members	-	42,000

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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	3,135,698
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	6,668,462,750
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,671,598,448
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	975,270
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,672,573,718
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	431,866,800
15	Net Utility Plant (Total of lines 13 and 14)	6,240,706,918
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	430,156,850
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	1,709,950
22	TOTAL In Service (Total of lines 18 thru 21)	431,866,800
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)	431,866,800

**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		3,135,698		
4				
5				
6		6,668,462,750		
7				
8		6,671,598,448		
9				
10				
11		975,270		
12				
13		6,672,573,718		
14		431,866,800		
15		6,240,706,918		
16				
17				
18		430,156,850		
19				
20				
21		1,709,950		
22		431,866,800		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		431,866,800		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.  
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.  
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.  
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.  
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization		
3	302 Franchises and Consents		
4	303 Miscellaneous Intangible Plant	3,837,960	925,788
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	3,837,960	925,788
6	PRODUCTION PLANT		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Equipment		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration and Development Costs		
26	339 Asset Retirement Costs for Natural Gas Production and		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8		
28	PRODUCTS EXTRACTION PLANT		
29	340 Land and Land Rights		
30	341 Structures and Improvements		
31	342 Extraction and Refining Equipment		
32	343 Pipe Lines		
33	344 Extracted Products Storage Equipment		

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
34	345 Compressor Equipment		
35	346 Gas Measuring and Regulating Equipment		
36	347 Other Equipment		
37	348 Asset Retirement Costs for Products Extraction Plant		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)		
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and		
40	Manufactured Gas Production Plant (Submit Supplementary		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)		
42	NATURAL GAS STORAGE AND PROCESSING PLANT		
43	Underground Storage Plant		
44	350.1 Land		
45	350.2 Rights-of-Way		
46	351 Structures and Improvements		
47	352 Wells		
48	352.1 Storage Leaseholds and Rights		
49	352.2 Reservoirs		
50	352.3 Non-recoverable Natural Gas		
51	353 Lines		
52	354 Compressor Station Equipment		
53	355 Other Equipment		
54	356 Purification Equipment		
55	357 Other Equipment		
56	358 Asset Retirement Costs for Underground Storage Plant		
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru		
58	Other Storage Plant		
59	360 Land and Land Rights		
60	361 Structures and Improvements		
61	362 Gas Holders		
62	363 Purification Equipment		
63	363.1 Liquefaction Equipment		
64	363.2 Vaporizing Equipment		
65	363.3 Compressor Equipment		
66	363.4 Measuring and Regulating Equipment		
67	363.5 Other Equipment		
68	363.6 Asset Retirement Costs for Other Storage Plant		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)		
70	Base Load Liquefied Natural Gas Terminating and Processing Plant		
71	364.1 Land and Land Rights		
72	364.2 Structures and Improvements		
73	364.3 LNG Processing Terminal Equipment		
74	364.4 LNG Transportation Equipment		
75	364.5 Measuring and Regulating Equipment		
76	364.6 Compressor Station Equipment		
77	364.7 Communications Equipment		
78	364.8 Other Equipment		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas		
80	TOTAL Base Load Liquefied Nat'l Gas, Terminating and		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,		
82	TRANSMISSION PLAN		
83	365.1 Land and Land Rights	18,775,675	
84	365.2 Rights-of-Way	334,246,822	10,372,254
85	366 Structures and Improvements	125,369,537	( 2,768,514)
86	367 Mains	5,436,531,503	15,854,882
87	368 Compressor Station Equipment	622,780,934	3,744,358
88	369 Measuring and Regulating Station Equipment	98,221,123	1,997,724
89	370 Communication Equipment	( 62,927)	67,192
90	371 Other Equipment		
91	372 Asset Retirement Costs for Transmission Plant		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	6,635,862,667	29,267,896
93	DISTRIBUTION PLANT		
94	374 Land and Land Rights		
95	375 Structures and Improvements		
96	376 Mains		
97	377 Compressor Station Equipment		
98	378 Measuring and Regulating Station Equipment-General		
99	379 Measuring and Regulating Station Equipment-City Gate		
100	380 Services		
101	381 Meters		
102	382 Meter Installations		
103	383 House Regulators		
104	384 House Regulator Installations		
105	385 Industrial Measuring and Regulating Station Equipment		
106	386 Other Property on Customers' Premises		
107	387 Other Equipment		
108	388 Asset Retirement Costs for Distribution Plant		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)		
110	GENERAL PLANT		
111	389 Land and Land Rights		
112	390 Structures and Improvements		
113	391 Office Furniture and Equipment	445,133	235,886
114	392 Transportation Equipment		
115	393 Stores Equipment		
116	394 Tools, Shop, and Garage Equipment	36,835	61,485
117	395 Laboratory Equipment		
118	396 Power Operated Equipment		
119	397 Communication Equipment	193,377	731,421
120	398 Miscellaneous Equipment		
121	Subtotal (Enter Total of lines 111 thru 120)	675,345	1,028,792
122	399 Other Tangible Property		
123	399.1 Asset Retirement Costs for General Plant		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	675,345	1,028,792
125	TOTAL (Accounts 101 and 106)	6,640,375,972	31,222,476
126	Gas Plant Purchased (See Instruction 8)		
127	(Less) Gas Plant Sold (See Instruction 8)		
128	Experimental Gas Plant Unclassified		
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	6,640,375,972	31,222,476



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1				
2				
3				
4				4,763,748
5				4,763,748
6				
7				
8				
9				
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**Gas Plant in Service (Accounts 101, 102, 103, and 106) (continued)**

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
34				
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80				

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

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81				
82				
83				18,775,675
84				344,619,076
85				122,601,023
86				5,452,386,385
87				626,525,292
88				100,218,847
89				4,265
90				
91				
92				6,665,130,563
93				
94				
95				
96				
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99				
100				
101				
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103				
104				
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106				
107				
108				
109				
110				
111				
112				
113				681,019
114				
115				
116				98,320
117				
118				
119				924,798
120				
121				1,704,137
122				
123				
124				1,704,137
125				6,671,598,448
126				
127				
128				
129				6,671,598,448

**Gas Property and Capacity Leased from Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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11				
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44				
45	Total			

**Gas Property and Capacity Leased to Others**

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

Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)
1				
2				
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6				
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42				
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44				
45	Total			

<p align="center"><b>Gas Plant Held for Future Use (Account 105)</b></p> <p>1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>
---

Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1				
2				
3				
4				
5				
6				
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44				
45	Total			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Construction Work in Progress-Gas (Account 107)</b></p> <p>1. Report below descriptions and balances at end of year of projects in process of construction (Account 107).</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (less than \$1,000,000) may be grouped.</p>
--

Line No.	Description of Project  (a)	Construction Work in Progress-Gas (Account 107)  (b)	Estimated Additional Cost of Project  (c)
1	Compressor Stations and Meter Stations	975,270	
2			
3			
4			
5			
6			
7			
8			
9			
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11			
12			
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41			
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44			
45	Total	975,270	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Non-Traditional Rate Treatment Afforded New Projects

1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.

2. In column b, list the CP Docket Number where the Commission authorized the facility.

3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)

4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.

5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.

Line No.	Name of Facility  (a)	CP Docket No.  (b)	Type of Rate Treatment  (c)	Gas Plant in Service  (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
13				
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35				
36				
	Total			0



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Non-Traditional Rate Treatment Afforded New Projects (continued)							
6. In column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, Accumulated Deferred Income Taxes – Other Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility. 7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense). 8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility. 9. In column i, report the amount of depreciation expense accrued on the facility during the year. 10. In column j, list any other expenses(including taxes) allocated to the facility. 11. In column k, report the incremental revenues associated with the facility. 12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project. 13. Provide the total amounts for each column.							
Line No.	Accumulated Depreciation  (e)	Accumulated Deferred Income Taxes (f)	Operating Expense  (g)	Maintenance Expense  (h)	Depreciation Expense  (i)	Other Expenses (including taxes) (j)	Incremental Revenues  (k)
1							
2							
3							
4							
5							
6							
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8							
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
<b>General Description of Construction Overhead Procedure</b>			

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

### 1. Construction Overhead

Direct company labor costs, including costs for supervisory personnel who devote time to capital projects, are direct-charged to work orders based on actual hours devoted to specific projects. Related employee benefit costs are charged to construction, retirement, and other work-in-progress projects monthly based on a loading rate applied to labor charges. Capitalized overhead amounts are calculated by applying a capital overhead rate to actual capital spend for the associated entity. The capital overhead rate was derived from an entity wide time study.

### 2. Allowance for funds used during construction ("AFUDC")

Allowance for funds used during construction is charged on all construction projects in Construction work-in-progress which have not been completed by the end of the month for which the allowance for funds used is being charged. For construction projects, an allowance for funds used during construction is charged up to the date the property is actually placed in service. The amount capitalized during the construction period is calculated pursuant to FERC rules which includes allowance for the cost of debt and equity funds. The amount is computed monthly by applying 1/12 of an annual rate to the balance of prior month plus half of the current month to each work order. Costs excluded from the AFUDC base are contract retentions, capital accruals, and purchase order accruals. The allowance for each month is credited to Allowance for other funds used during construction, Account 419.1, and Allowance for borrowed funds used during construction, Account 432.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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General Description of Construction Overhead Procedure (continued)			
<p>COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES</p> <p>1. For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>2. Identify, in a footnote, the specific entity used as the source for the capital structure figures.</p> <p>3. Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate.</p>			

1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ration (percent) (c)	Cost Rate Percentage (d)
	(1) Average Short-Term Debt	S		
	(2) Short-Term Interest			s
	(3) Long-Term Debt	D	50.00	d 5.42
	(4) Preferred Stock	P		p
	(5) Common Equity	C	50.00	c 13.00
	(6) Total Capitalization		100.00	
	(7) Average Construction Work In Progress Balance	W		
2. Gross Rate for Borrowed Funds $s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$				
3. Rate for Other Funds $[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$				
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			2.71	
b. Rate for Other Funds -			6.50	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 218 Line No.: 3 Column: d**

The rate for borrowed funds is 2.71% and rate of other funds is 6.50% based on the authorized capital structure of 50% equity and 50% debt reference in Docket No. CP15-93. The rate for borrowed funds is based upon an imputed weighted average cost of Members' debt, which is weighted based on each Member's ownership percentage in Rover.

**Schedule Page: 218 Line No.: 5 Column: d**

The return on equity is as approved by the FERC in Docket No. CP15-93.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	264,327,715	264,327,715		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	165,838,656	165,838,656		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Expense of Gas Plant Leased to Others				
6	Transportation Expenses - Clearing				
7	Other Clearing Accounts				
8	Other Clearing (Specify) (footnote details):				
9					
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	165,838,656	165,838,656		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired				
13	Cost of Removal	( 7,147)	( 7,147)		
14	Salvage (Credit)				
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	( 7,147)	( 7,147)		
16	Other Debit or Credit Items (Describe) (footnote details):	( 2,374)	( 2,374)		
17					
18	Book Cost of Asset Retirement Costs				
19	Balance End of Year (Total of lines 1,10,15,16 and 18)	430,156,850	430,156,850		
	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions-Manufactured Gas				
22	Production and Gathering-Natural Gas				
23	Products Extraction-Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminaling and Processing Plant	429,826,426	429,826,426		
27	Transmission				
28	Distribution				
29	General	330,424	330,424		
30	TOTAL (Total of lines 21 thru 29)	430,156,850	430,156,850		

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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 16 Column: c**

Other (debit) or credit items:

Adjustments to accumulated depreciation \$ (2,374)

Name of Respondent Rover Pipeline LLC				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020		Year/Period of Report End of <u>2020/Q4</u>	
<b>Gas Stored (Accounts 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, and 164.3)</b>									
<p>1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.</p> <p>2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts.</p> <p>3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).</p>									
Line No.	Description	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of				( 1,223,978)				( 1,223,978)
2	Gas Delivered to Storage				25,850,229				25,850,229
3	Gas Withdrawn from				27,854,364				27,854,364
4	Other Debits and Credits				1,697,294				1,697,294
5	Balance at End of Year				( 1,530,819)				( 1,530,819)
6	Dth				( 673,317)				( 673,317)
7	Amount Per Dth				2.2735				2.2735

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 220 Line No.: 5 Column: i**  
Rover uses the fixed asset method to account for gas owed to the system.

**Schedule Page: 220 Line No.: 7 Column: e**  
Rover has no storage facilities, therefore account 117.4 is used to record operational fluctuations in line pack.



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Investments (Account 123, 124, and 136)

1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.
2. Provide a subheading for each account and list thereunder the information called for:
- (a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investments) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.
- (b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances that are properly includable in Account 123. Include advances subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment  (a)	*	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference) (c)	Purchases or Additions During the Year (d)
1	Account 136 - Temporary Cash Investments		123,237,898	33,504,132
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Investments (Account 123, 124, and 136) (continued)**

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Line No.	Sales or Other Dispositions During Year  (e)	Principal Amount or No. of Shares at End of Year  (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)  (g)	Revenues for Year  (h)	Gain or Loss from Investment Disposed of  (i)
1			156,742,030	82,489	
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Investments in Subsidiary Companies (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment  (a)	Date Acquired  (b)	Date of Maturity  (c)	Amount of Investment at Beginning of Year (d)
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40	TOTAL Cost of Account 123.1 \$			TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Investments in Subsidiary Companies (Account 123.1) (continued)**

4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost), and the selling price thereof, not including interest adjustments includible in column (f).
8. Report on Line 40, column (a) the total cost of Account 123.1.

Line No.	Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)**

**PREPAYMENTS (ACCOUNT 165)**

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

Line No.	Nature of Payment  (a)	Balance at End of Year (in dollars) (b)
1	Prepaid Insurance	603,882
2	Prepaid Rents	
3	Prepaid Taxes	
4	Prepaid Interest	
5	Miscellaneous Prepayments	
6	TOTAL	603,882

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p><b>Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2)</b></p> <p align="center"><b>(continued)</b></p>
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<p><b>EXTRAORDINARY PROPERTY LOSSES (ACCOUNT 182.1)</b></p>
---

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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Prepayments (Acct 165), Extraordinary Property Losses (Acct 182.1), Unrecovered Plant and Regulatory Study Costs (Acct 182.2) (continued)							

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)
--

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

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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No. 1.

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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Accumulated Deferred Income Taxes (Account 190)**

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

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Changes During Year  Amounts Debited to Account 410.1 (c)	Changes During Year  Amounts Credited to Account 411.1 (d)
1	Account 190			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 190 (Total of lines 5 thru 6)			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2	Amounts Credited to Account 411.2	Debits	Debits	Credits	Credits	
	(e)	(f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	
1							
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Capital Stock (Accounts 201 and 204)**

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

Line No.	Class and Series of Stock and Name of Stock Exchange	Number of Shares Authorized by Charter	Par or Stated Value per Share	Call Price at End of Year
	(a)	(b)	(c)	(d)
1				
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**Capital Stock (Accounts 201 and 204)**

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Capital Stock: Subscribed, Liability for Conversion, Premium on, and Installments Recieved on (Accts 202, 203, 205, 206, 207, and 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.

2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.

3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.

4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
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40	Total		0	0

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Other Paid-In Capital (Accounts 208-211)**

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

(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 211 - Other Paid-in Capital	
2	Balance at January 1, 2020	6,384,506,508
3	Net income	224,072,095
4	Members' contribution	113,131,405
5	Members' distribution	( 493,626,910)
6	Total Account 211 at December 31, 2020	6,228,083,098
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39		
40	<b>Total</b>	<b>6,228,083,098</b>



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 253 Line No.: 5 Column: b**

Includes non-cash distribution of \$42 million to Traverse Members.

See page 122, Note C - Related Party Transactions.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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<b>DISCOUNT ON CAPITAL STOCK (ACCOUNT 213)</b>		
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the account charged.		

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
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11		
12		
13		
14		
<b>TOTAL</b>		

<b>CAPITAL STOCK EXPENSE (ACCOUNT 214)</b>		
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
<b>Securities Issued or Assumed and Securities Refunded or Retired During the Year</b>			

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.
2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.
3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.
4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, cite the Commission authorization for the different accounting and state the accounting method.
5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

- Report by Balance Sheet Account the details concerning long-term debt included in Account 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
- For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange  (a)	Nominal Date of Issue  (b)	Date of Maturity  (c)	Outstanding (Total amount outstanding without reduction for amts held by respondent) (d)
1	Advances from Associated Companies (223)			
2	Rover Holdco	10/03/2019	12/31/2022	51,618,595
3				
4				
5				
6				
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40	<b>TOTAL</b>			51,618,595

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Long-Term Debt (Accounts 221, 222, 223, and 224)**

5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Interest for Year  Rate (in %) (e)	Interest for Year  Amount  (f)	Held by Respondent  Reacquired Bonds (Acct 222) (g)	Held by Respondent  Sinking and Other Funds (h)	Redemption Price per \$100 at End of Year  (i)
1					
2	0.000	4,239,608			
3					
4					
5					
6					
7					
8					
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39					
40		4,239,608			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

<b>Schedule Page: 256</b>	<b>Line No.: 2</b>	<b>Column: e</b>
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Prime rate plus 6%.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt.

2. Show premium amounts by enclosing the figures in parentheses.

3. In column (b) show the principal amount of bonds or other long-term debt originally issued.

4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.

Line No.	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense Premium or Discount  (c)	Amortization Period  Date From (d)	Amortization Period  Date To (e)
1					
2					
3					
4					
5					
6					
7					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Unamortized Debt Expense, Premium and Discount on Long-Term Debt (Accounts 181, 225, 226)**

5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.

Line No.	Balance at Beginning of Year  (f)	Debits During Year  (g)	Credits During Year  (h)	Balance at End of Year  (i)
1				
2				
3				
4				
5				
6				
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Unamortized Loss and Gain on Reacquired Debt (Accounts 189, 257)</b></p>
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<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>
--

Line No.	Designation of Long-Term Debt  (a)	Date Reacquired  (b)	Principal of Debt Reacquired  (c)	Net Gain or Loss  (d)	Balance at Beginning of Year  (e)	Balance at End of Year  (f)
1						
2						
3						
4						
5						
6						
7						
8						
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**Reconciliation of Reported Net Income with Taxable Income for Feder Income Taxes**

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal Income Tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group that files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments, or sharing of the consolidated tax among the group members.

Line No.	Details (a)	Amount (b)
1	Net Income for the Year (Page 116)	
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8	TOTAL	
9	Deductions Recorded on Books Not Deducted for Return	
10		
11		
12		
13	TOTAL	
14	Income Recorded on Books Not Included in Return	
15		
16		
17		
18	TOTAL	
19	Deductions on Return Not Charged Against Book Income	
20		
21		
22		
23		
24		
25		
26	TOTAL	
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29		
30		
31		
32		
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34		
35		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5)  (a)	Balance at Beg. of Year  Taxes Accrued (b)	Balance at Beg. of Year  Prepaid Taxes (c)
1			
2	FICA		
3	Unemployment		
4	FHIT		
5	Subtotal Federal		
6			
7	State Unemployment - Illinois		
8	State Unemployment - Indiana		
9	State Unemployment - Michigan		
10	State Unemployment - Ohio		
11	State Unemployment - Pennsylvania		
12	State Unemployment - Texas		
13	State Unemployment - West Virginia		
14	Subtotal State Unemployment		
15			
16	Ad Valorem Tax - Michigan 2020		
17	Ad Valorem Tax - Ohio 2020		
18	Ad Valorem Tax - Ohio 2019	172,076,655	
19	Ad Valorem Tax - Pennsylvania 2020		
20	Ad Valorem Tax - Texas 2020		
21	Ad Valorem Tax - West Virginia 2020		
22	Subtotal Ad Valorem Tax	172,076,655	
23			
24	Other State Taxes - Ohio	9,045,827	
25	Subtotal Other State Taxes	9,045,827	
26			
27	Sales and Use - Michigan	( 397)	
28	Sales and Use - Ohio	74,469	
29	Sales and Use - Pennsylvania	( 5,214)	
30	Sales and Use - Texas	116,964	
31	Sales and Use - West Virginia	( 13,991)	
32	Subtotal Sales and Use	171,831	
33			
34			
35			
36			
37			
38			
39			
<b>TOTAL</b>		181,294,313	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**  
(continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1					
2	971,245	971,245			
3	2,035	2,035			
4	229,241	229,241			
5	1,202,521	1,202,521			
6					
7	39	39			
8	101	101			
9	8	8			
10	5,630	5,630			
11	18	18			
12	124	124			
13	2,566	2,566			
14	8,486	8,486			
15					
16	6,457,468	6,457,468			
17	181,101,918			181,101,918	
18		133,449,745		38,626,910	
19	10,681	10,681			
20	14,141	14,141			
21	2,415,792	2,415,792			
22	190,000,000	142,347,827		219,728,828	
23					
24	1,638,228	2,310,480		5,097,119	
25	1,638,228	2,310,480		5,097,119	
26					
27	1,229	1,229		( 397)	
28	( 55,417)	57,250		( 38,198)	
29	2,004	2,597		( 5,807)	
30	( 23,312)			93,652	
31	31,785	37,673		( 19,879)	
32	( 43,711)	98,749		29,371	
33					
34					
35					
36					
37					
38					
39					
<b>TOTAL</b>	192,805,524	145,968,063		224,855,318	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)**

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Line No.	Electric (Account 408.1, 409.1)  (i)	Gas (Account 408.1, 409.1)  (j)	Other Utility Dept. (Account 408.1, 409.1)  (k)	Other Income and Deductions (Account 408.2, 409.2)  (l)
1				
2		971,245		
3		2,035		
4		229,241		
5		1,202,521		
6				
7		39		
8		101		
9		8		
10		5,630		
11		18		
12		124		
13		2,566		
14		8,486		
15				
16		6,457,468		
17		181,101,918		
18				
19		10,681		
20		14,141		
21		2,415,792		
22		190,000,000		
23				
24		( 9,365,426)		
25		( 9,365,426)		
26				
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39				
<b>TOTAL</b>		181,845,581		

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
<b>Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)</b> <b>(continued)</b>					
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. Items under \$250,000 may be grouped. 11. Report in column (q) the applicable effective state income tax rate.					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Extraordinary Items (Account 409.3)  (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24				11,003,654	
25				11,003,654	
26					
27				1,229	
28				( 55,417)	
29				2,004	
30				( 23,312)	
31				31,785	
32				( 43,711)	
33					
34					
35					
36					
37					
38					
39					
<b>TOTAL</b>				10,959,943	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Miscellaneous Current and Accrued Liabilities (Account 242)

1. Describe and report the amount of other current and accrued liabilities at the end of year.  
2. Minor items (less than \$250,000) may be grouped under appropriate title.

Line No.	Item  (a)	Balance at End of Year (b)
1	Capital expenditures	28,721,650
2	Transportation and exchange payables	3,077,232
3	Other (less than \$250,000)	261,835
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
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31		
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35		
36		
37		
38		
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41		
42		
43		
44		
45	Total	32,060,717

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

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Accumulated Deferred Income Taxes-Other Property (Account 282)</b></p>
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1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Enter Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 282 (Enter Total of lines 5 thr			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

**Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
4							
5							
6							
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10							
11							

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Accumulated Deferred Income Taxes-Other (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.  
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas			
4	Other (Define) (footnote details)			
5	Total (Total of lines 2 thru 4)			
6	Other (Specify) (footnote details)			
7	TOTAL Account 283 (Total of lines 5 thru			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			

**Accumulated Deferred Income Taxes-Other (Account 283) (continued)**

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments  Debits Acct. No. (g)	Adjustments  Debits Amount (h)	Adjustments  Credits Account No. (i)	Adjustments  Credits Amount (j)	Balance at End of Year  (k)
1							
2							
3							
4							
5							
6							
7							
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9							
10							
11							

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Other Regulatory Liabilities (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Fuel Tracker	6,027,875	407.4	1,140,050		1,444,419	6,332,244
2	Deferred Cashout	1,253,059	407.4	1,431,309		178,250	
3							
4							
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43							
44							
45	Total	7,280,934		2,571,359	0	1,622,669	6,332,244

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

**Schedule Page: 278 Line No.: 2 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
3	FT	107,641,785		118,411	64,903,226	65,021,637
4	GPS				58,109	58,109
5	IT	2,173,011		2,390	797,057	799,447
6						
7						
8						
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**Monthly Quantity & Revenue Data by Rate Schedule (continued)**

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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	109,814,796		120,801	65,758,392	65,879,193
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)					
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues					
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	109,814,796		120,801	65,758,392	65,879,193



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.	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										
2										
3	98,602,737		108,463	62,886,228	62,994,691	103,947,925		114,343	67,418,421	67,532,764
4				157,854	157,854				48,467	48,467
5	5,871,769		6,459	1,693,932	1,700,391	2,758,877		3,035	279,527	282,562
6										
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45										
46										
47										

Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	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)
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	104,474,506		114,922	64,738,014	64,852,936	106,706,802		117,378	67,746,415	67,863,793
64										
65										
66										
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100										
101	104,474,506		114,922	64,738,014	64,852,936	106,706,802		117,378	67,746,415	67,863,793

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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### Gas Operating Revenues

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities			353,101	
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:			353,101	
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:			353,101	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Gas Operating Revenues</b></p> <p>4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.</p> <p>6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.</p>
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	754,545,476	770,653,843	754,898,577	770,653,843	1,212,593,165	1,150,849,777
11						
12						
13						
14						
15						
16						
17						
18	1,903		1,903			
19	754,547,379	770,653,843	754,900,480	770,653,843		
20						
21	754,547,379	770,653,843	754,900,480	770,653,843		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<b>Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)</b>
--

- |  |
|--|
| 1. Report revenues and Dth of gas delivered through gathering facilities by zone of receipt (i.e. state in which gas enters respondent's system).<br>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. |
|--|

Line No.	Rate Schedule and Zone of Receipt  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Current Year (d)
1					
2					
3					
4					
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Empty space for additional reporting
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<b>Revenues from Transporation of Gas of Others Through Gathering Facilities (Account 489.1)</b>
--

3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). 4. Delivered Dth of gas must not be adjusted for discounting.
--

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.
2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenues reflected in columns (b) through (e).

Line No.	Zone of Delivery, Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	Mainline - FT			204,310	
2	Mainline - IT			5,029	
3	Mainline - GPS				
4	Market North - FT			102,569	
5	Market North - IT			787	
6	Market South - FT			31,953	
7	Market South - IT			210	
8	Supply - FT			2,385	
9	Supply - IT			5,858	
10	Supply - GPS				
11	Total			353,101	
12					
13					
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24					
25					

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)**

4. Delivered Dth of gas must not be adjusted for discounting.  
5. Each incremental rate schedule and each individually certificated rate schedule must be separately reported.  
6. Where transportation services are bundled with storage services, report total revenues but only transportation Dth.

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1	252,688,228	262,704,277	252,892,538	262,704,277	718,684,275	674,326,092
2	3,264,604	2,289,699	3,269,633	2,289,699	15,097,958	13,142,621
3	800		800			
4	285,516,228	290,737,183	285,618,797	290,737,183	363,145,485	355,900,661
5	589,408	294,044	590,195	294,044	2,422,740	1,533,366
6	210,589,744	209,489,492	210,621,697	209,489,492	104,589,388	104,575,421
7	232,811	296,124	233,021	296,124	1,159,654	1,297,931
8	295,452	4,645,945	297,837	4,645,945	2,167,960	71,632
9	606,701	470	612,559	470	5,325,705	2,053
10	761,500	196,609	761,500	196,609		
11	754,545,476	770,653,843	754,898,577	770,653,843	1,212,593,165	1,150,849,777
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25						



<p align="center"><b>Revenues from Storing Gas of Others (Account 489.4)</b></p> <p>1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p> <p>3. Other revenues in columns (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).</p>
---

Line No.	Rate Schedule	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transaction Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	(a)	(b)	(c)	(d)	(e)
2					
3					
4					
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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<p align="center"><b>Revenues from Storing Gas of Others (Account 489.4)</b></p> <p>4. Dth of gas withdrawn from storage must not be adjusted for discounting.</p> <p>5. Where transportation services are bundled with storage services, report only Dth withdrawn from storage.</p>
---

Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)
1						
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Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.

FERC FORM NO. 2 (12-96) Page 308

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Discounted Rate Services and Negotiated Rate Services**

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

Line No.	Account	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue	Volumes	Revenue	Volumes
		(b)	(c)	(d)	(e)
1	Account 489.1, Revenues from transportation of gas of others through gathering facilities.				
2	Account 489.2, Revenues from transportation of gas of others through transmission facilities.	30,340,772	291,143,538	718,745,732	5,264,369,502
3	Account 489.4, Revenues from storing gas of others.				
4	Account 495, Other gas revenues.				
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6					
7					
8					
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36					
37					
38					
39					
	<b>Total</b>	<b>30,340,772</b>	<b>291,143,538</b>	<b>718,745,732</b>	<b>5,264,369,502</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 313 Line No.: 2 Column: c**

The volumes in column (c) includes discounted reservation contract quantities and commodity transactions.

**Schedule Page: 313 Line No.: 2 Column: e**

The volumes in column (e) includes negotiated reservation contract quantities and commodity transactions.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Gas Operation and Maintenance Expenses**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	0	0
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering	0	0
8	751 Production Maps and Records	0	0
9	752 Gas Well Expenses	0	0
10	753 Field Lines Expenses	0	0
11	754 Field Compressor Station Expenses	0	0
12	755 Field Compressor Station Fuel and Power	0	0
13	756 Field Measuring and Regulating Station Expenses	0	0
14	757 Purification Expenses	0	0
15	758 Gas Well Royalties	0	0
16	759 Other Expenses	0	0
17	760 Rents	0	0
18	TOTAL Operation (Total of lines 7 thru 17)	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering	0	0
21	762 Maintenance of Structures and Improvements	0	0
22	763 Maintenance of Producing Gas Wells	0	0
23	764 Maintenance of Field Lines	0	0
24	765 Maintenance of Field Compressor Station Equipment	0	0
25	766 Maintenance of Field Measuring and Regulating Station Equipment	0	0
26	767 Maintenance of Purification Equipment	0	0
27	768 Maintenance of Drilling and Cleaning Equipment	0	0
28	769 Maintenance of Other Equipment	0	0
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
31	B2. Products Extraction				
32	Operation				
33	770 Operation Supervision and Engineering	0	0		
34	771 Operation Labor	0	0		
35	772 Gas Shrinkage	0	0		
36	773 Fuel	0	0		
37	774 Power	0	0		
38	775 Materials	0	0		
39	776 Operation Supplies and Expenses	0	0		
40	777 Gas Processed by Others	0	0		
41	778 Royalties on Products Extracted	0	0		
42	779 Marketing Expenses	0	0		
43	780 Products Purchased for Resale	0	0		
44	781 Variation in Products Inventory	0	0		
45	(Less) 782 Extracted Products Used by the Utility-Credit	0	0		
46	783 Rents	0	0		
47	TOTAL Operation (Total of lines 33 thru 46)	0	0		
48	Maintenance				
49	784 Maintenance Supervision and Engineering	0	0		
50	785 Maintenance of Structures and Improvements	0	0		
51	786 Maintenance of Extraction and Refining Equipment	0	0		
52	787 Maintenance of Pipe Lines	0	0		
53	788 Maintenance of Extracted Products Storage Equipment	0	0		
54	789 Maintenance of Compressor Equipment	0	0		
55	790 Maintenance of Gas Measuring and Regulating Equipment	0	0		
56	791 Maintenance of Other Equipment	0	0		
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0		
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0		

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
59	C. Exploration and Development				
60	Operation				
61	795 Delay Rentals	0	0		
62	796 Nonproductive Well Drilling	0	0		
63	797 Abandoned Leases	0	0		
64	798 Other Exploration	0	0		
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0		
66	D. Other Gas Supply Expenses				
67	Operation				
68	800 Natural Gas Well Head Purchases	0	0		
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	0	0		
70	801 Natural Gas Field Line Purchases	0	0		
71	802 Natural Gas Gasoline Plant Outlet Purchases	0	0		
72	803 Natural Gas Transmission Line Purchases	2,803,752	0		
73	804 Natural Gas City Gate Purchases	0	0		
74	804.1 Liquefied Natural Gas Purchases	0	0		
75	805 Other Gas Purchases	0	0		
76	(Less) 805.1 Purchases Gas Cost Adjustments	0	0		
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	2,803,752	0		
78	806 Exchange Gas	( 3,574,799)	( 4,601,449)		
79	Purchased Gas Expenses				
80	807.1 Well Expense-Purchased Gas	0	0		
81	807.2 Operation of Purchased Gas Measuring Stations	0	0		
82	807.3 Maintenance of Purchased Gas Measuring Stations	0	0		
83	807.4 Purchased Gas Calculations Expenses	0	0		
84	807.5 Other Purchased Gas Expenses	0	0		
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	0	0		



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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
Gas Operation and Maintenance Expenses(continued)					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
115	Maintenance				
116	830 Maintenance Supervision and Engineering	0	0		
117	831 Maintenance of Structures and Improvements	0	0		
118	832 Maintenance of Reservoirs and Wells	0	0		
119	833 Maintenance of Lines	0	0		
120	834 Maintenance of Compressor Station Equipment	0	0		
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0		
122	836 Maintenance of Purification Equipment	0	0		
123	837 Maintenance of Other Equipment	0	0		
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0		
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0		
126	B. Other Storage Expenses				
127	Operation				
128	840 Operation Supervision and Engineering	0	0		
129	841 Operation Labor and Expenses	0	0		
130	842 Rents	0	0		
131	842.1 Fuel	0	0		
132	842.2 Power	0	0		
133	842.3 Gas Losses	0	0		
134	TOTAL Operation (Total of lines 128 thru 133)	0	0		
135	Maintenance				
136	843.1 Maintenance Supervision and Engineering	0	0		
137	843.2 Maintenance of Structures	0	0		
138	843.3 Maintenance of Gas Holders	0	0		
139	843.4 Maintenance of Purification Equipment	0	0		
140	843.5 Maintenance of Liquefaction Equipment	0	0		
141	843.6 Maintenance of Vaporizing Equipment	0	0		
142	843.7 Maintenance of Compressor Equipment	0	0		
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0		
144	843.9 Maintenance of Other Equipment	0	0		
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0		
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0		

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account  (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
147	C. Liquefied Natural Gas Terminaling and Processing Expenses				
148	Operation				
149	844.1 Operation Supervision and Engineering	0	0		
150	844.2 LNG Processing Terminal Labor and Expenses	0	0		
151	844.3 Liquefaction Processing Labor and Expenses	0	0		
152	844.4 Liquefaction Transportation Labor and Expenses	0	0		
153	844.5 Measuring and Regulating Labor and Expenses	0	0		
154	844.6 Compressor Station Labor and Expenses	0	0		
155	844.7 Communication System Expenses	0	0		
156	844.8 System Control and Load Dispatching	0	0		
157	845.1 Fuel	0	0		
158	845.2 Power	0	0		
159	845.3 Rents	0	0		
160	845.4 Demurrage Charges	0	0		
161	(less) 845.5 Wharfage Receipts-Credit	0	0		
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0		
163	846.1 Gas Losses	0	0		
164	846.2 Other Expenses	0	0		
165	TOTAL Operation (Total of lines 149 thru 164)	0	0		
166	Maintenance				
167	847.1 Maintenance Supervision and Engineering	0	0		
168	847.2 Maintenance of Structures and Improvements	0	0		
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0		
170	847.4 Maintenance of LNG Transportation Equipment	0	0		
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0		
172	847.6 Maintenance of Compressor Station Equipment	0	0		
173	847.7 Maintenance of Communication Equipment	0	0		
174	847.8 Maintenance of Other Equipment	0	0		
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0		
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0		
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0		

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
<b>Gas Operation and Maintenance Expenses(continued)</b>					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
235	904 Uncollectible Accounts	0	0		
236	905 Miscellaneous Customer Accounts Expenses	0	0		
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	0	0		
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
239	Operation				
240	907 Supervision	0	0		
241	908 Customer Assistance Expenses	0	0		
242	909 Informational and Instructional Expenses	0	0		
243	910 Miscellaneous Customer Service and Informational Expenses	0	0		
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	0	0		
245	7. SALES EXPENSES				
246	Operation				
247	911 Supervision	0	0		
248	912 Demonstrating and Selling Expenses	0	1,228		
249	913 Advertising Expenses	0	0		
250	916 Miscellaneous Sales Expenses	0	0		
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	1,228		
252	8. ADMINISTRATIVE AND GENERAL EXPENSES				
253	Operation				
254	920 Administrative and General Salaries	8,066,096	8,399,386		
255	921 Office Supplies and Expenses	3,411,705	5,154,106		
256	(Less) 922 Administrative Expenses Transferred-Credit	121,502	166,738		
257	923 Outside Services Employed	2,403,475	256,736		
258	924 Property Insurance	999,257	823,534		
259	925 Injuries and Damages	336,623	297,998		
260	926 Employee Pensions and Benefits	1,674,086	2,421,898		
261	927 Franchise Requirements	0	0		
262	928 Regulatory Commission Expenses	317,986	0		
263	(Less) 929 Duplicate Charges-Credit	0	0		
264	930.1General Advertising Expenses	0	0		
265	930.2Miscellaneous General Expenses	0	1,619		
266	931 Rents	907,677	774,294		
267	TOTAL Operation (Total of lines 254 thru 266)	17,995,403	17,962,833		
268	Maintenance				
269	932 Maintenance of General Plant	0	0		
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	17,995,403	17,962,833		
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	176,091,443	172,195,572		



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Gas Used in Utility Operations						
1. Report below details of credits during the year to Accounts 810, 811, and 812. 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).						
Line No.	Purpose for Which Gas Was Used  (a)	Account Charged  (b)	Natural Gas  Gas Used Dth (c)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)	Natural Gas  Amount of Credit (in dollars) (d)
1	810 Gas Used for Compressor Station Fuel - Credit	854	7,461,751	12,994,917		
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6	Other Fuel and power for compressor stations	855	3,407,509	5,965,863		
7	Mains Expense	856	49,867	99,340		
8	Unaccounted For Gas	813	( 2,222,451)	( 3,870,817)		
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
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23						
24						
25	Total		8,696,676	15,189,303		



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Transmission and Compression of Gas by Others (Account 858)**

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

Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)
1	Panhandle Eastern Pipe Line Company, LP	*	45,226,449	122,995,820
2	Trunkline Gas Company, LLC	*	44,173,640	94,007,950
3	Ohio River System, LLC	*	1,665,300	
4	Vector Pipeline, LP		50,280,697	583,461,260
5	Union Gas Limited		925,261	
6	DTE		23,400	
7	Other		( 162,546)	
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24				
25	<b>Total</b>		142,132,201	800,465,030

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Other Gas Supply Expenses (Account 813)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Gas Loss and Unaccounted For	( 3,870,817)
2	Line Pack Revaluation	( 1,697,293)
3		
4		
5		
6		
7		
8		
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24		
<b>25</b>	<b>Total</b>	( 5,568,110)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Miscellaneous General Expenses (Account 930.2)**

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

Line No.	Description  (a)	Amount (in dollars) (b)
1	Industry association dues.	
2	Experimental and general research expenses.	
	a. Gas Research Institute (GRI)	
	b. Other	
3	Publishing and distributing information and reports to stockholders, trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
4	Other expenses	
5		
6		
7		
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19		
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24		
25	Total	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)</b></p> <p>1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.</p> <p>2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are</p>
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Section A. Summary of Depreciation, Depletion, and Amortization Charges					
Line No.	Functional Classification  (a)	Depreciation Expense (Account 403)  (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	165,618,859			
9	Distribution plant				
10	General plant	219,797			
11	Common plant-gas				
12	TOTAL	165,838,656			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3)	Amortization of Other Gas Plant (Account 405)	Total (b to g)	Functional Classification
	(f)	(g)	(h)	(a)
1	( 342,851)		( 342,851)	Intangible plant
2				Production plant, manufactured gas
3				Production and gathering plant, natural gas
4				Products extraction plant
5				Underground gas storage plant
6				Other storage plant
7				Base load LNG terminaling and processing plant
8			165,618,859	Transmission plant
9				Distribution plant
10			219,797	General plant
11				Common plant-gas
12	( 342,851)		165,495,805	TOTAL

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification  (a)	Plant Bases (in thousands)  (b)	Applied Depreciation or Amortization Rates (percent)  (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)	6,665,131	2.50
8	General Plant (footnote details)	1,758	20.00
9	Intangibles (footnote details)	4,710	33.00
10			
11			
12			
13			
14			
15			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 338 Line No.: 7 Column: b**

Depreciation plant basis reflects balance as of 12/31/2020. This footnote also applies to line 8 and 9.

**Schedule Page: 338 Line No.: 7 Column: c**

Depreciation rate was approved by FERC RP15-93-000 settlement.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<p align="center"><b>Particulars Concerning Certain Income Deductions and Interest Charges Accounts</b></p> <p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)-For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.</p>
---

Line No.	Item (a)	Amount (b)
1	Account 425 - Miscellaneous Amortization	
2	Amortization of deferred contract cost, Account 186, amortization 15 years	7,024,065
3		
4	Account 426.1 Donations	166,989
5		
6	Account 426.4 Expenditures for Certain Civic, Political and Related Activities	132,932
7		
8	Account 426.5 Other Deductions	13,353
9		
10	Account 430 Interest on Debt to Associated Companies (various rate)	4,239,608
11		
12		
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Empty space for additional information or comments
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
FOOTNOTE DATA			

**Schedule Page: 340    Line No.: 10    Column: a**

Prime rate plus 6%.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Regulatory Commission Expenses (Account 928)**

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In column (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket number, and a description of the case.)	Assessed by Regulatory Commission	Expenses of Utility	Total Expenses to Date	Deferred in Account 182.3 at Beginning of Year
	(a)	(b)	(c)	(d)	(e)
1	Federal Energy Regulatory Commission, Order 472, 2020 Annual charge adjustment (Amortized over 1 year)	1,271,616		317,904	
2					
3	Other				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	<b>Total</b>	1,271,616		317,904	

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Regulatory Commission Expenses (Account 928)**

3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization.
4. Identify separately all annual charge adjustments (ACA).
5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant, or other accounts.
6. Minor items (less than \$250,000) may be grouped.

Line No.	Expenses Incurred During Year Charged Currently To  Department (f)	Expenses Incurred During Year Charged Currently To  Account No. (g)	Expenses Incurred During Year Charged Currently To  Amount (h)	Expenses Incurred During Year  Deferred to Account 182.3 (i)	Amortized During Year  Contra Account (j)	Amortized During Year  Amount (k)	Deferred in Account 182.3 End of Year (l)
1					186	317,904	
2							
3	Reg Affairs	928	82				
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
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18							
19							
20							
21							
22							
23							
24							
25			82			317,904	

**Employee Pensions and Benefits (Account 926)**

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

FERC FORM NO. 2 (NEW 12-07) Page 352

### Distribution of Salaries and Wages

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

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

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
1	Electric				
2	Operation				
3	Production				
4	Transmission				
5	Distribution				
6	Customer Accounts				
7	Customer Service and Informational				
8	Sales				
9	Administrative and General				
10	TOTAL Operation (Total of lines 3 thru 9)				
11	Maintenance				
12	Production				
13	Transmission				
14	Distribution				
15	Administrative and General				
16	TOTAL Maintenance (Total of lines 12 thru 15)				
17	Total Operation and Maintenance				
18	Production (Total of lines 3 and 12)				
19	Transmission (Total of lines 4 and 13)				
20	Distribution (Total of lines 5 and 14)				
21	Customer Accounts (line 6)				
22	Customer Service and Informational (line 7)				
23	Sales (line 8)				
24	Administrative and General (Total of lines 9 and 15)				
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)				
26	Gas				
27	Operation				
28	Production - Manufactured Gas				
29	Production - Natural Gas(Including Exploration and Development)				
30	Other Gas Supply				
31	Storage, LNG Terminaling and Processing				
32	Transmission		6,892,351		6,892,351
33	Distribution				
34	Customer Accounts				
35	Customer Service and Informational				
36	Sales				
37	Administrative and General		8,039,875		8,039,875
38	TOTAL Operation (Total of lines 28 thru 37)		14,932,226		14,932,226
39	Maintenance				
40	Production - Manufactured Gas				
41	Production - Natural Gas(Including Exploration and Development)				
42	Other Gas Supply				
43	Storage, LNG Terminaling and Processing				
44	Transmission		812,499		812,499
45	Distribution				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Distribution of Salaries and Wages (continued)**

Line No.	Classification  (a)	Direct Payroll Distribution  (b)	Payroll Billed by Affiliated Companies  (c)	Allocation of Payroll Charged for Clearing Accounts  (d)	Total  (e)
46	Administrative and General				
47	TOTAL Maintenance (Total of lines 40 thru 46)		812,499		812,499
48	Gas (Continued)				
49	Total Operation and Maintenance				
50	Production - Manufactured Gas (Total of lines 28 and 40)				
51	Production - Natural Gas (Including Expl. and Dev.)(Il. 29 and 41)				
52	Other Gas Supply (Total of lines 30 and 42)				
53	Storage, LNG Terminating and Processing (Total of Il. 31 and 43)				
54	Transmission (Total of lines 32 and 44)		7,704,850		7,704,850
55	Distribution (Total of lines 33 and 45)				
56	Customer Accounts (Total of line 34)				
57	Customer Service and Informational (Total of line 35)				
58	Sales (Total of line 36)				
59	Administrative and General (Total of lines 37 and 46)		8,039,875		8,039,875
60	Total Operation and Maintenance (Total of lines 50 thru 59)		15,744,725		15,744,725
61	Other Utility Departments				
62	Operation and Maintenance				
63	TOTAL ALL Utility Dept. (Total of lines 25, 60, and 62)		15,744,725		15,744,725
64	Utility Plant				
65	Construction (By Utility Departments)				
66	Electric Plant				
67	Gas Plant		108,969		108,969
68	Other				
69	TOTAL Construction (Total of lines 66 thru 68)		108,969		108,969
70	Plant Removal (By Utility Departments)				
71	Electric Plant				
72	Gas Plant				
73	Other				
74	TOTAL Plant Removal (Total of lines 71 thru 73)				
75	Other Accounts (Specify) (footnote details)				
76	TOTAL Other Accounts				
77	TOTAL SALARIES AND WAGES		15,853,694		15,853,694

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Charges for Outside Professional and Other Consultative Services**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.  
(b) Total charges for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	Cokinos Young	8,341,677
2	Chapman Corporation	6,750,000
3	Cozen O'connor	2,370,818
4	Gordon Rees Scully Mansukhani, LLP	1,352,389
5	Precision Pipeline, LLC	1,192,608
6	Cleveland Integrity Services, Inc.	800,815
7	Gibson, Dunn & Crutcher LLP	681,953
8	Steptoe & Johnson PLLC	650,778
9	Kestrel Field Services, Inc.	579,753
10	TRC Environmental Corp	476,344
11	Zabel Freeman	465,506
12	Berkeley Research Group, LLC	422,647
13	Project Consulting Services, Inc.	375,829
14	Other (less than \$250,000)	2,667,676
15	Total	27,128,793
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Transactions with Associated (Affiliated) Companies**

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2	Assets Transfer	Energy Transfer Operating, L.P.	107	1,743,482
3	Transportation and Compression Service Charges	Panhandle Eastern Pipe Line Company, LP	858	45,226,449
4		Trunkline Gas Company, LLC	858	44,173,640
5		Ohio River System LLC	858	1,665,300
6	Rent	Energy Transfer Operating, L.P.	860, 931	955,591
7	Supplies & Expenses	See footnote	See Col b footnote	3,979,109
8	Salaries, Benefits and Taxes	See footnote	See Col b footnote	18,360,465
9	Other (less than \$250,000)	See footnote	See Col b footnote	44,304
10	Total			116,148,340
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20	Goods or Services Provided for Affiliated Company			
21	Material and Supplies	See footnote	See Col b footnote	695,833
22	Total			695,833
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 358 Line No.: 2 Column: b**

Allocation basis: (b) Direct charges and purchases

**Schedule Page: 358 Line No.: 3 Column: b**

Allocation basis: (b) Direct charges and purchases

**Schedule Page: 358 Line No.: 4 Column: b**

Allocation basis: (b) Direct charges and purchases

**Schedule Page: 358 Line No.: 5 Column: b**

Allocation basis: (b) Direct charges and purchases

**Schedule Page: 358 Line No.: 6 Column: b**

Allocation basis: (c) Weighted meter count

Allocation Basis: (d) Headcount

**Schedule Page: 358 Line No.: 7 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided by Affiliated Company</b>			
Supplies and Expenses			
	Energy Transfer Operating, L.P. (c), (d)	850, 857, 921	\$ 3,788,896
	Energy Transfer Interstate Holdings, LLC (a), (c)	850, 857, 921	190,213
<b>Supplies and Expenses Total</b>			<b>\$ 3,979,109</b>

Allocation basis: (a) Modified Massachusetts Formula

Allocation basis: (c) Weighted meter count

Allocation Basis: (d) Headcount

Note: The Modified Massachusetts Formula is the weighted average of property, plant & equipment, gross margin, and salaries.

**Schedule Page: 358 Line No.: 8 Column: b**

Description of the Goods or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	Amount Charged or Credited
(a)	(b)	(c)	(d)
<b>Goods or Services Provided by Affiliated Company</b>			
Salaries, Benefits and Taxes			
	Energy Transfer Operating, L.P. (c), (d)	408.1, 850, 851, 920, 926	\$ 9,449,943
	Energy Transfer Operating, L.P. (b)	107, 408.1, 850, 857, 926	178,003
	Energy Transfer Interstate Holdings, LLC (a), (c)	408.1, 857, 920, 926	4,171,921
	Energy Transfer Interstate Holdings, LLC (b)	107, 408.1., 805, 850, 853, 856, 926	3,600,651
	LaGrange Acquisition, LP (b)	107, 408.1, 805, 850, 853, 856, 857, 926	627,584
	Panhandle Eastern Pipe Line Company, LP (b)	107, 408.1, 850, 853, 926	332,363
<b>Salaries, Benefits and Taxes Total</b>			<b>\$ 18,360,465</b>

Allocation basis: (a) Modified Massachusetts Formula

Allocation basis: (b) Direct charges and purchases

Allocation basis: (c) Weighted meter count

Allocation Basis: (d) Headcount

Energy Transfer Employee Management Company, an affiliated company of Rover, processes the payroll for affiliated companies, Panhandle Eastern Pipeline Company, LP and LaGrange Acquisition, LP, and directly bills to Rover the salaries, benefits and payroll taxes of affiliated company employees for services provided by them to Rover.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
<b>FOOTNOTE DATA</b>			

**Schedule Page: 358 Line No.: 9 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided by Affiliated Company</b>			
Compression Services - Labor	SEC Energy Products & Services, L.P. (b)	107	\$ 44,304
<b>Compression Services - Labor Total</b>			<b>\$ 44,304</b>

Allocation basis: (b) Direct charges and purchases

**Schedule Page: 358 Line No.: 21 Column: b**

Description of the Goods or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
<b>Goods or Services Provided for Affiliated Company</b>			
Material and Supplies	Lone Star NGL Pipeline LP (b)	154	\$ 643,586
	Southwest Gas Storage Company (b)	154	35,974
	Transwestern Pipeline Company, LLC (b)	154	16,273
<b>Material and Supplies Total</b>			<b>\$ 695,833</b>

Allocation basis: (b) Direct charges and purchases

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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### Compressor Stations

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.

2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned.

Line No.	Name of Station and Location  (a)	Number of Units at Station  (b)	Certificated Horsepower for Each Station  (c)	Plant Cost  (d)
1	TRANSMISSION COMPRESSOR STATIONS:			
2	OH - Sherrodsville-Carroll County-Leesville	6	42,190	116,340,386
3	OH - Wooster-Wayne County	6	38,745	120,894,145
4	OH - Crawford-Crawford County	5	34,010	99,062,548
5	OH - Defiance-Defiance County	4	25,830	72,011,097
6	WV - Sherwood-Doddridge County	3	14,205	51,543,447
7	OH - Summerfield-Noble County-Seneca	4	18,940	56,184,076
8	OH - Cadiz-Harrison County	4	15,980	45,944,787
9	WV - Majorsville-Marshall County	3	10,650	51,947,597
10	OH - Powhatan Point-Monroe County-Clarington	2	9,470	42,854,526
11	PA - Bulger, Burgettstown-Washington	3	5,175	31,494,402
12	Total	40	215,195	688,277,011
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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### Compressor Stations

Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.

3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Expenses (except depreciation and taxes)  Fuel (e)	Expenses (except depreciation and taxes)  Power (f)	Expenses (except depreciation and taxes)  Other (g)	Gas for Compressor Fuel in Dth  (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
1								
2	3,580,082		2,601,321	2,063,181		48,913	6	11/05/2020
3	3,291,129		2,637,478	1,901,796		46,155	6	11/02/2020
4	2,046,103		1,888,982	1,144,402		30,677	5	08/02/2020
5	428,203		936,539	243,405		7,130	3	07/25/2020
6	493,001		1,061,505	615,789		20,170	3	11/21/2020
7	1,069,375		1,117,617	285,428		13,625	3	08/21/2020
8	1,041,900		705,680	609,670		24,980	4	07/03/2020
9	791,177		457,550	456,425		25,295	3	11/12/2020
10	135,647		275,373	71,802		3,145	2	11/09/2020
11	118,300		253,858	69,853		7,094	1	08/11/2020
12	12,994,917		11,935,903	7,461,751		227,184	36	
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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<b>Gas Storage Projects</b>
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1. Report injections and withdrawals of gas for all storage projects used by respondent.
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Line No.	Item  (a)	Gas Belonging to Respondent (Dth) (b)	Gas Belonging to Others (Dth) (c)	Total Amount (Dth) (d)
	STORAGE OPERATIONS (in Dth)			
1	Gas Delivered to Storage			
2	January			
3	February			
4	March			
5	April			
6	May			
7	June			
8	July			
9	August			
10	September			
11	October			
12	November			
13	December			
14	TOTAL (Total of lines 2 thru 13)			
15	Gas Withdrawn from Storage			
16	January			
17	February			
18	March			
19	April			
20	May			
21	June			
22	July			
23	August			
24	September			
25	October			
26	November			
27	December			
28	TOTAL (Total of lines 16 thru 27)			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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Gas Storage Projects
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- |   |
|---|
| <p>1. On line 4, enter the total storage capacity certificated by FERC.</p> <p>2. Report total amount in Dth or other unit, as applicable on lines 2, 3, 4, 7. If quantity is converted from Mcf to Dth, provide conversion factor in a footnote.</p> |
|---|

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

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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Transmission Lines			
1. Report below, by state, the total miles of transmission lines of each transmission system operated by respondent at end of year. 2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned. 3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated. 4. Report the number of miles of pipe to one decimal point.			
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1	Operated by Respondent:		
2	Michigan		72.40
3	Ohio		575.40
4	Pennsylvania		10.30
5	West Virginia		61.00
6	Total		719.10
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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### Transmission System Peak Deliveries

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

Line No.	Description	Dth of Gas Delivered to Interstate Pipelines (b)	Dth of Gas Delivered to Others (c)	Total (b) + (c) (d)
	SECTION A: SINGLE DAY PEAK DELIVERIES			
1	Date: 10/26/2020			
2	Volumes of Gas Transported			
3	No-Notice Transportation			
4	Other Firm Transportation	2,533,329	988,237	3,521,566
5	Interruptible Transportation	80,845	40,629	121,474
6	Other (Describe) (footnote details)			
7	TOTAL	2,614,174	1,028,866	3,643,040
8	Volumes of gas Withdrawn form Storage under Storage Contract			
9	No-Notice Storage			
10	Other Firm Storage			
11	Interruptible Storage			
12	Other (Describe) (footnote details)			
13	TOTAL			
14	Other Operational Activities			
15	Gas Withdrawn from Storage for System Operations			
16	Reduction in Line Pack			
17	Other (Describe) (footnote details)			
18	TOTAL			
19	SECTION B: CONSECUTIVE THREE-DAY PEAK DELIVERIES			
20	Dates: 10/24/2020, 10/25/2020, 10/26/2020			
21	Volumes of Gas Transported			
22	No-Notice Transportation			
23	Other Firm Transportation	7,589,714	2,960,793	10,550,507
24	Interruptible Transportation	242,535	121,483	364,018
25	Other (Describe) (footnote details)			
26	TOTAL	7,832,249	3,082,276	10,914,525
27	Volumes of Gas Withdrawn from Storage under Storage Contract			
28	No-Notice Storage			
29	Other Firm Storage			
30	Interruptible Storage			
31	Other (Describe) (footnote details)			
32	TOTAL			
33	Other Operational Activities			
34	Gas Withdrawn from Storage for System Operations			
35	Reduction in Line Pack			
36	Other (Describe) (footnote details)			
37	TOTAL			



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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**Auxiliary Peaking Facilities**

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

Line No.	Location of Facility  (a)	Type of Facility  (b)	Maximum Daily Delivery Capacity of Facility Dth (c)	Cost of Facility (in dollars)  (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?
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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of 2020/Q4
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### Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		1,848,201	1,848,201
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	1,212,593,165	320,996,104
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		
10	Gas Received as Imbalances (Account 806)	328	602,929	1,040,243
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	800,465,030	219,895,651
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		9,017,655	2,174,026
14	Gas Received from Shippers as Lost and Unaccounted for		18,072	4,357
15	Other Receipts (Specify) (footnote details)		11,733,597	3,146,722
16	Total Receipts (Total of lines 3 thru 15)		2,036,278,649	549,105,304
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)		1,415	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	1,212,593,165	320,996,104
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		
25	Gas Delivered as Imbalances (Account 806)	328	2,869,655	690,265
26	Deliveries of Gas to Others for Transportation (Account 858)	332	800,465,030	219,895,651
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	7,461,751	2,083,150
29	Other Deliveries and Gas Used for Other Operations		15,110,084	6,033,084
30	Total Deliveries (Total of lines 18 thru 29)		2,038,501,100	549,698,254
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		( 2,222,451)	( 592,950)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		2,036,278,649	549,105,304

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 20 Column: c**

For the purpose of the Annual Charge Adjustment ("ACA") calculation, the throughput volumes is 1,212,593,165 Dth as represented on line 20. No additional volumes are needed to calculate total volumes eligible for the ACA surcharge.

**Schedule Page: 520 Line No.: 15 Column: c**

Other Receipts include linepack. This footnote also applies to column (d).

**Schedule Page: 520 Line No.: 29 Column: c**

Other Deliveries include linepack and other fuel.

**Schedule Page: 520 Line No.: 29 Column: d**

Other Deliveries include linepack and other fuel.

(Dth)

Gas used as fuel	1,063,572
Reported on page 521 line 22 columns (e), (s) and (gg)	1,063,572
Line pack	4,969,512
Reported on page 520 line 29 column (d)	6,033,084

**Schedule Page: 520 Line No.: 3 Column: c**

Gas purchases were booked to Account 803-Natural Gas Transmission line purchases.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	55,194	829,423	10,379	894,996
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	55,194	829,423	10,379	894,996
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	44,359	666,602	8,342	719,303
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	44,359	666,602	8,342	719,303
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	21,803	327,649	4,100	353,552
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	21,803	327,649	4,100	353,552
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 12,307)	( 184,941)	( 2,314)	( 199,562)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 12,307)	( 184,941)	( 2,314)	( 199,562)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	1,339	20,113	251	21,703
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	1,339	20,113	251	21,703
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	1,339	20,113	251	21,703
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	1,339	20,113	251	21,703
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

**SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT**

66	Forwardhaul Volume in Dths for the Quarter	320,996,104
67	Backhaul Volume in Dths for the Quarter	
68	<b>TOTAL (Lines 66 and 67)</b>	320,996,104

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	49,187	599,244	6,815	655,246
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	49,187	599,244	6,815	655,246
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	50,586	616,280	7,009	673,875
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	50,586	616,280	7,009	673,875
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	27,821	338,943	3,855	370,619
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	27,821	338,943	3,855	370,619
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 9,168)	( 111,695)	( 1,271)	( 122,134)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 9,168)	( 111,695)	( 1,271)	( 122,134)

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 20,052)	( 244,284)	( 2,778)	( 267,114)
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	( 20,052)	( 244,284)	( 2,778)	( 267,114)
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>				
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas	20,052	244,284	2,778	267,114
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>	20,052	244,284	2,778	267,114

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	56,388	565,313	6,440	628,141
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	56,388	565,313	6,440	628,141
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	61,939	620,959	7,074	689,972
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	61,939	620,959	7,074	689,972
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	30,468	305,453	3,480	339,401
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	30,468	305,453	3,480	339,401
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 24,350)	( 244,122)	( 2,782)	( 271,254)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 24,350)	( 244,122)	( 2,782)	( 271,254)



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report End of <u>2020/Q4</u>
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 11,669)	( 116,977)	( 1,332)	( 129,978)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 11,669)	( 116,977)	( 1,332)	( 129,978)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	11,669	116,977	1,332	129,978
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	11,669	116,977	1,332	129,978

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	82,776	1,243,911	15,566	1,342,253					805	805
5										
6										
7	82,776	1,243,911	15,566	1,342,253						
8										
9										
10										
11	66,526	999,704	12,509	1,078,739					854	810
12										
13										
14	66,526	999,704	12,509	1,078,739						
15										
16										
17										
18	32,745	492,065	6,157	530,967					855	812
19										
20										
21										
22	32,745	492,065	6,157	530,967						
23										
24										
25										
26	( 18,417)	( 276,757)	( 3,463)	( 298,637)					812	813
27										
28										
29										
30	( 18,417)	( 276,757)	( 3,463)	( 298,637)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34	1,922	28,899	363	31,184					407.3	407.4
35										
36										
37	1,922	28,899	363	31,184						
38										
39										
40										
41	1,922	28,899	363	31,184					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	1,922	28,899	363	31,184						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	106,047	1,291,954	14,693	1,412,694					805	805
5										
6										
7	106,047	1,291,954	14,693	1,412,694						
8										
9										
10										
11	109,073	1,328,824	15,111	1,453,008					854	810
12										
13										
14	109,073	1,328,824	15,111	1,453,008						
15										
16										
17										
18	59,998	730,942	8,313	799,253					855	812
19										
20										
21										
22	59,998	730,942	8,313	799,253						
23										
24										
25										
26	( 19,572)	( 238,445)	( 2,712)	( 260,729)					812	813
27										
28										
29										
30	( 19,572)	( 238,445)	( 2,712)	( 260,729)						



**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	129,422	1,297,505	14,782	1,441,709					805	805
5										
6										
7	129,422	1,297,505	14,782	1,441,709						
8										
9										
10										
11	142,162	1,425,225	16,237	1,583,624					854	810
12										
13										
14	142,162	1,425,225	16,237	1,583,624						
15										
16										
17										
18	69,913	700,905	7,985	778,803					855	812
19										
20										
21										
22	69,913	700,905	7,985	778,803						
23										
24										
25										
26	( 55,491)	( 556,315)	( 6,338)	( 618,144)					812	813
27										
28										
29										
30	( 55,491)	( 556,315)	( 6,338)	( 618,144)						



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) line No. 7, 14, 30, 37, 51, and 65.

**Schedule Page: 521 Line No.: 7 Column: i**

The value of this gas is based on the weighted average rate for system gas. This footnote also applies to Line No. 7 columns (w) and (kk).



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2020	Year/Period of Report 2020/Q4
Rover Pipeline LLC			
<b>System Maps</b>			

1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.

2. Indicate the following information on the maps:

- (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas.
- (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows).
- (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc.
- (k) Principal communities receiving service through the respondent's pipeline.

3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.

4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.

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THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 04/30/2024)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2021/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 Forms 2, 2-A and 3-Q electronically through the submission software at <https://www.ferc.gov/industries-data/natural-gas/overview/general-information/natural-gas-industry-forms/electronic> .
- (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	<u>Reference</u> <u>Schedules Pages</u>
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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <https://www.ferc.gov/ferc-online/overview>

(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/media/form-2> and <https://www.ferc.gov/media/form-2a>, respectively. 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 18<sup>th</sup> 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 1,623 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 250 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.

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

#### General Penalties

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

# QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

## IDENTIFICATION

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2021/Q1</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Heather Lieu		06 Title of Contact Person Manager - Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-7746		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 03/31/2021	

## 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 A. Troy Sturrock		12 Title Senior Vice President and Controller	
13 Signature		14 Date Signed 05/27/2021	

Title 18, U.S.C. 1001, makes it a crime for any person 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.

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	Important Changes During the Year	108		
2	Comparative Balance Sheet	110-113		
3	Statement of Income for the Year	114-116		
4	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
5	Statement of Retained Earnings for the Year	118-119		NA
6	Statements of Cash Flows	120-121		
7	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES			
8	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
9	Gas Plant in Service and Accumulated Provision for Depreciation by Function	210		
10	Other Regulatory Assets	232		
11	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
12	Monthly Quantity & Revenue Data	299		
13	Natural Gas Company- Gas Revenues and Dekatherms	309		
14	Gas Production and Other Gas Supply Expenses	310		
15	Natural Gas Storage, Terminating, Processing Services	311		
16	Gas Customer Accounts, Service, Sales, Administrative and General Expenses	312		
17	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)	339		
	GAS PLANT STATISTICAL DATA			
18	Gas Account - Natural Gas	520		
19	Shipper Supplied Gas for the Current Quarter	521		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
Important Changes During the Quarter/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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Important Changes During the Quarter/Year			

12. None

13. Not applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
<b>Comparative Balance Sheet (Assets and Other Debits)</b>					
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,675,802,412	6,671,598,448	
3	Construction Work in Progress (107)	200-201	1,063,444	975,270	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,676,865,856	6,672,573,718	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		473,664,231	431,866,800	
6	Net Utility Plant (Total of line 4 less 5)		6,203,201,625	6,240,706,918	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		6,203,201,625	6,240,706,918	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 3,351,261)	( 1,530,819)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	68,904,995	156,742,030	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		77,760,024	71,456,476	
38	Other Accounts Receivable (143)		0	10,036,084	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		126,833	14,556	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	









Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	187,376,758	185,262,653	187,376,758	185,262,653
3	Operating Expenses					
4	Operation Expenses (401)	317-325	47,323,304	42,083,681	47,323,304	42,083,681
5	Maintenance Expenses (402)	317-325	352,724	774,363	352,724	774,363
6	Depreciation Expense (403)	336-338	41,626,329	41,374,041	41,626,329	41,374,041
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	170,818	229,750	170,818	229,750
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		803,105	321,553	803,105	321,553
13	(Less) Regulatory Credits (407.4)		1,934,778	311,401	1,934,778	311,401
14	Taxes Other than Income Taxes (408.1)	262-263	49,695,223	49,651,400	49,695,223	49,651,400
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	0	0	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	0	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		138,036,725	134,123,387	138,036,725	134,123,387
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		49,340,033	51,139,266	49,340,033	51,139,266

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2021		Year/Period of Report End of 2021/Q1	
Statement of Income(continued)							
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)	
27	Net Utility Operating Income (Carried forward from page 114)		49,340,033	51,139,266	49,340,033	51,139,266	
28	<b>OTHER INCOME AND DEDUCTIONS</b>						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0	
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0	
33	Revenues from Nonutility Operations (417)		0	0	0	0	
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0	
35	Nonoperating Rental Income (418)		0	0	0	0	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0	
37	Interest and Dividend Income (419)		10,159	11,789	10,159	11,789	
38	Allowance for Other Funds Used During Construction (419.1)		9,973	( 25,886)	9,973	( 25,886)	
39	Miscellaneous Nonoperating Income (421)		( 287,943)	( 2)	( 287,943)	( 2)	
40	Gain on Disposition of Property (421.1)		0	0	0	0	
41	TOTAL Other Income (Total of lines 31 thru 40)		( 267,811)	( 14,099)	( 267,811)	( 14,099)	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		0	0	0	0	
44	Miscellaneous Amortization (425)		1,756,016	1,756,016	1,756,016	1,756,016	
45	Donations (426.1)	340	47,981	9,354	47,981	9,354	
46	Life Insurance (426.2)		0	0	0	0	
47	Penalties (426.3)		0	0	0	0	
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		32,634	20,997	32,634	20,997	
49	Other Deductions (426.5)		18,591	( 25,113)	18,591	( 25,113)	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	1,855,222	1,761,254	1,855,222	1,761,254	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0	
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0	
54	Income Taxes-Other (409.2)	262-263	0	0	0	0	
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0	
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0	
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0	
58	(Less) Investment Tax Credits (420)		0	0	0	0	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		( 2,123,033)	( 1,775,353)	( 2,123,033)	( 1,775,353)	
61	<b>INTEREST CHARGES</b>						
62	Interest on Long-Term Debt (427)		0	0	0	0	
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0	
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0	
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0	
67	Interest on Debt to Associated Companies (430)	340	1,193,680	837,424	1,193,680	837,424	
68	Other Interest Expense (431)	340	0	0	0	0	
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		( 8,512)	( 11,317)	( 8,512)	( 11,317)	
70	Net Interest Charges (Total of lines 62 thru 69)		1,202,192	848,741	1,202,192	848,741	
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		46,014,808	48,515,172	46,014,808	48,515,172	
72	<b>EXTRAORDINARY ITEMS</b>						
73	Extraordinary Income (434)		0	0	0	0	
74	(Less) Extraordinary Deductions (435)		0	0	0	0	
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0	
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0	
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0	
78	Net Income (Total of lines 71 and 77)		46,014,808	48,515,172	46,014,808	48,515,172	

[illegible]Page 115



Statement of Accumulated Comprehensive Income and Hedging Activities(continued)	

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Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
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**Statement of Retained Earnings**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	46,014,808	48,515,172
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	41,626,329	41,374,041
5	Amortization of (Specify) (footnote details)	1,926,834	1,985,766
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	3,614,250	1,033,393
9	Net (Increase) Decrease in Inventory	1,865,000	( 494,982)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	( 60,257,648)	( 71,111,613)
12	Net (Increase) Decrease in Other Regulatory Assets	814,482	( 519,758)
13	Net Increase (Decrease) in Other Regulatory Liabilities	( 1,946,156)	( 949,160)
14	(Less) Allowance for Other Funds Used During Construction	9,973	( 25,886)
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	710,399	290,391
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	34,358,325	20,149,136
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 3,205,617)	( 63,662,574)
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	( 9,973)	25,886
27	Net Salvage Proceeds and Cost of Removal	284	( 25,576)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 3,195,360)	( 63,714,036)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
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		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 3,195,360)	( 63,714,036)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other (footnote details): Capital contributions		22,750,000
57	Net Increase in Short-term Debt (c)		
58	Other: Increase (Decrease) in Note Payable from Associated Company		17,500,000
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		40,250,000
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other: Distributions	( 119,000,000)	( 97,000,000)
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock		
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	( 119,000,000)	( 56,750,000)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	( 87,837,035)	( 100,314,900)
75			
76	Cash and Cash Equivalents at Beginning of Period	156,742,030	123,237,898
77			
78	Cash and Cash Equivalents at End of Period	68,904,995	22,922,998

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	Amount
Utility plant (404-405)	\$ 170,818
Miscellaneous amortization (425)	1,756,016
	<u>\$ 1,926,834</u>

**Schedule Page: 120 Line No.: 16 Column: b**

Other operating:	Amount
Prepayments, net	\$ 362,329
FERC annual charge adjustments, net	317,905
Other	30,165
	<u>\$ 710,399</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
<b>Notes to Financial Statements</b>			

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.

## **NOTE A – ORGANIZATION, OPERATIONS AND BASIS OF PRESENTATION:**

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65% by ET Rover Pipeline, LLC (“Rover Holdco”), 20% by Traverse Rover LLC and 15% by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively the “Traverse Member”) are wholly-owned subsidiaries of Traverse Midstream Holdings LLC, which is primarily owned by The Energy & Minerals Group. Rover Holdco is owned 50.1% by Energy Transfer LP (“ET”), and 49.9% by a fund managed by Blackstone Energy Partners and Blackstone Capital Partners.

**Operations.** Rover is a 719-mile natural gas pipeline designed to transport 3.4 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
Notes to Financial Statements			

**Basis of Presentation.** These interim financial statements should be read in conjunction with the financial statements and notes thereto contained in Rover's Federal Energy Regulatory Commission ("FERC") Form 2 for the year ended December 31, 2020. These financial statements are unaudited, but in the opinion of management, all adjustments have been made that are necessary to fairly state the financial position, results of operations and cash flows for the periods presented. Certain information and notes which would substantially duplicate the disclosures contained in the most recent FERC Form 2 have been omitted.

#### NOTE B – RELATED PARTY TRANSACTIONS:

As of March 31, 2021 and December 31, 2020, Rover has notes payable in aggregate principal amounts of \$51.6 million at the Prime Rate plus 6% due to Rover Holdco on December 31, 2022. During the period ended March 31, 2021, Rover paid interest of \$1.2 million to Rover Holdco. Rover paid cash distributions to its Members of \$119 million and \$97 million during the three months ended March 31, 2021 and 2020, respectively.

#### NOTE C – COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of March 31, 2021 and December 31, 2020, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency ("Ohio EPA") filed suit against Rover and other defendants (collectively, the "Defendants") seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. The Defendants filed several motions to dismiss, which were granted on all counts. The Ohio EPA appealed, and on December 9, 2019, the Fifth District Court of Appeals entered a unanimous judgment affirming the trial court. The Ohio EPA sought review from the Ohio Supreme Court, which the Defendants opposed in briefs filed in February 2020. On April 22, 2020, the Ohio Supreme Court granted the Ohio EPA's request for review. Briefing has concluded and oral argument was held on January 26, 2021. The parties are awaiting a decision.

**Environmental Matters.** Rover's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulations may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
Notes to Financial Statements			

regulatory requirements.

**NOTE D – SUPPLEMENTAL CASH FLOW INFORMATION:**

	Three Months Ended March 31,	
	2021	2020
	(In thousands)	
Non-cash activities:		
Accrued capital expenditures	\$ 31,791	\$ 43,400

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	476,136,932
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	6,199,665,480
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,675,802,412
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	1,063,444
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,676,865,856
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	473,664,231
15	Net Utility Plant (Total of lines 13 and 14)	6,203,201,625
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	471,783,462
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	1,880,769
22	TOTAL In Service (Total of lines 18 thru 21)	473,664,231
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)	473,664,231



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)				
Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		476,136,932		
4				
5				
6		6,199,665,480		
7				
8		6,675,802,412		
9				
10				
11		1,063,444		
12				
13		6,676,865,856		
14		473,664,231		
15		6,203,201,625		
16				
17				
18		471,783,462		
19				
20				
21		1,880,769		
22		473,664,231		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		473,664,231		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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**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	Plant in Service Balance at End of Quarter	Accumulated Depreciation And Amortization Balance at End of Quarter
	(a)	(b)	(c)
1	Intangible Plant	4,800,253	1,880,769
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	6,669,144,632	471,369,912
9	Distribution		
10	General	1,857,527	413,550
11	TOTAL (total of lines 1 thru 10)	6,675,802,412	473,664,231



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No. 1.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
3	FT	97,068,634		106,775	63,493,290	63,600,065
4	GPS				31,153	31,153
5	IT	3,119,594		3,431	438,181	441,612
6						
7						
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**Monthly Quantity & Revenue Data by Rate Schedule (continued)**

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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	100,188,228		110,206	63,962,624	64,072,830
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)				7,713	7,713
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues				7,713	7,713
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	100,188,228		110,206	63,970,337	64,080,543



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
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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.	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										
2										
3	83,642,052		92,006	58,273,008	58,365,014	95,322,989		104,855	63,623,746	63,728,601
4				31,501	31,501				17,401	17,401
5	2,279,919		2,508	441,708	444,216	3,718,119		4,089	713,106	717,195
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Monthly Quantity & Revenue Data by Rate Schedule (continued)

Line No.	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)
48										
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62										
63	85,921,971		94,514	58,746,217	58,840,731	99,041,108		108,944	64,354,253	64,463,197
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95										
96										
97										
98									( 7,713)	( 7,713)
99										
100									( 7,713)	( 7,713)
101	85,921,971		94,514	58,746,217	58,840,731	99,041,108		108,944	64,346,540	64,455,484

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Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
<b>Gas Production and Other Gas Supply Expenses</b>				
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	378,000		
20	(804) Natural Gas City Gate Purchases			
21	(804.1) Liquefied Natural Gas Purchases			
22	(805) Other Gas Purchases			
23	(805.1) (Less) Purchase Gas Cost Adjustments			
24	Total Purchased Gas (lines 15 through 23)	378,000		
25	(806) Exchange Gas	( 10,432)		
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	11,537,914		
34	(808.2) (Less) Gas Delivered to Storage - Credit	10,773,808		
35	(809.1) Withdrawals of Liquefield 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	7,172,327		
39	(811) Gas Used for Products Extraction - Credit			
40	(812) Gas Used for Other Utility Operations - Credit	2,220,066		
41	Total Gas Used in Utility Operations - Credit (Lines 38 thru 40)	9,392,393		
42	(813) Other Gas Supply Expense	( 847,849)		
43	Total Other Gas Supply Expenses (Lines 24, 25, 32, 33, thru 36, 42, less 41)	( 9,108,568)		
44	Total Production Expenses (Lines 3,7,11,12, and 43)	( 9,108,568)		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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### Natural Gas Storage, Terminating, 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 Terminating and Processing (Lines 11 and 12)		
14	TRANSMISSION EXPENSES		
15	Transmission Operation Expenses		
16	(850) Operation Supervision and Engineering	1,037,252	
17	(851) System Control and Load Dispatching	412,562	
18	(852) Communication System Expenses		
19	(853) Compressor Station Labor and Expenses	1,396,588	
20	(854) Gas for Compressor Station Fuel	7,172,327	
21	(855) Other Fuel and Power for Compressor Stations	4,081,887	
22	(856) Mains Expenses	383,509	
23	(857) Measuring and Regulating Station Expenses	184,044	
24	(858) Transmission and Compression of Gas by Others	35,750,974	
25	(859) Other Expenses		
26	(860) Rents	70,579	
27	Total Transmission Operation Expenses (Lines 16 through 26)	50,489,722	
28	Transmission Maintenance Expenses		
29	(861) Maintenance Supervision and Engineering		
30	(862) Maintenance of Structures and Improvements		
31	(863) Maintenance of Mains	12,362	
32	(864) Maintenance of Compressor Station Equipment	339,662	
33	(865) Maintenance of Measuring and Regulating Equipment	700	
34	(866) Maintenance of Communication Equipment		
35	(867) Maintenance of Other Equipment		
36	Total Transmission Maintenance Expenses (Lines 29 through 35)	352,724	
37	Total Transmission Expenses (lines 27 and 36)	50,842,446	
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)	50,842,446	



**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)
1	Intangible Plant	0	0	170,818
2	Production Plant, Manufacturing Plant	0	0	0
3	Production and Gathering Plant - Natural Gas	0	0	0
4	Products Extraction - Natural Gas	0	0	0
5	Underground Gas Storage Plant	0	0	0
6	Other Storage Plant	0	0	0
7	Base Load LNG Terminaling and Processing Plant	0	0	0
8	Processing Plant	0	0	0
9	Transmission Plant	41,543,203	0	0
10	Distribution Plant	0	0	0
11	General Plant	83,126	0	0
12	Common Plant	0	0	0
13	TOTAL GAS (Lines 1 through 12)	41,626,329	0	170,818

**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.	Amortization of Other Gas Plant (Account 405) (e)	Total (b) to (e)				
1	0	170,818				
2	0	0				
3	0	0				
4	0	0				
5	0	0				
6	0	0				
7	0	0				
8	0	0				
9	0	41,543,203				
10	0	0				
11	0	83,126				
12	0	0				
13	0	41,797,147				



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of 2021/Q1
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### Gas Account - Natural Gas

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		150,000	150,000
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	285,151,307	285,151,307
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		
10	Gas Received as Imbalances (Account 806)	328	488,477	488,477
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	180,632,408	180,632,408
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		1,646,143	1,646,143
14	Gas Received from Shippers as Lost and Unaccounted for		3,299	3,299
15	Other Receipts (Specify) (footnote details)		2,537,265	2,537,265
16	Total Receipts (Total of lines 3 thru 15)		470,608,899	470,608,899
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	285,151,307	285,151,307
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		
25	Gas Delivered as Imbalances (Account 806)	328	286,198	286,198
26	Deliveries of Gas to Others for Transportation (Account 858)	332	180,632,408	180,632,408
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	1,656,904	1,656,904
29	Other Deliveries and Gas Used for Other Operations		3,264,116	3,264,116
30	Total Deliveries (Total of lines 18 thru 29)		470,990,933	470,990,933
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		( 382,034)	( 382,034)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		470,608,899	470,608,899

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 3 Column: c**

Gas Purchases were booked to Account 803-Natural Gas Transmission line purchases.

**Schedule Page: 520 Line No.: 15 Column: d**

Other Receipts include linepack. This footnote also applies to column (c).

**Schedule Page: 520 Line No.: 29 Column: c**

Other Deliveries include linepack and other fuel.

**Schedule Page: 520 Line No.: 29 Column: d**

Other Deliveries include linepack and other fuel.

Dth

Gas used as fuel	880,360
Reported on page 521 line 22 columns (e), (s) and (gg)	880,360
Line pack	2,383,756
Reported on page 520 line 29 column (d)	3,264,116

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	20,295	530,187	4,169	554,651
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	20,295	530,187	4,169	554,651
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	22,576	589,787	4,638	617,001
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	22,576	589,787	4,638	617,001
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	10,390	271,430	2,135	283,955
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	10,390	271,430	2,135	283,955
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 1,510)	( 39,452)	( 310)	( 41,272)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 1,510)	( 39,452)	( 310)	( 41,272)

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 11,161)	( 291,578)	( 2,294)	( 305,033)
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	( 11,161)	( 291,578)	( 2,294)	( 305,033)
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>				
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas	11,161	291,578	2,294	305,033
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>	11,161	291,578	2,294	305,033
<b>SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT</b>					
66	Forwardhaul Volume in Dths for the Quarter	279,179,412			
67	Backhaul Volume in Dths for the Quarter	5,971,895			
68	<b>TOTAL (Lines 66 and 67)</b>	285,151,307			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	13,285	512,752	16,874	542,911
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	13,285	512,752	16,874	542,911
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	12,144	468,743	15,426	496,313
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	12,144	468,743	15,426	496,313
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	7,687	296,705	9,763	314,155
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	7,687	296,705	9,763	314,155
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 6,818)	( 263,163)	( 8,660)	( 278,641)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 6,818)	( 263,163)	( 8,660)	( 278,641)

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	272	10,467	345	11,084
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	272	10,467	345	11,084
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas	272	10,467	345	11,084
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	272	10,467	345	11,084
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	22,007	525,183	4,690	551,880
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	22,007	525,183	4,690	551,880
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	21,676	517,294	4,620	543,590
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	21,676	517,294	4,620	543,590
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	11,255	268,596	2,399	282,250
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	11,255	268,596	2,399	282,250
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 2,477)	( 59,115)	( 529)	( 62,121)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 2,477)	( 59,115)	( 529)	( 62,121)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report End of <u>2021/Q1</u>
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 8,447)	( 201,592)	( 1,800)	( 211,839)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 8,447)	( 201,592)	( 1,800)	( 211,839)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	8,447	201,592	1,800	211,839
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	8,447	201,592	1,800	211,839



**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	49,118	1,283,158	10,090	1,342,366					805	805
5										
6										
7	49,118	1,283,158	10,090	1,342,366						
8										
9										
10										
11	54,640	1,427,402	11,223	1,493,265					854	810
12										
13										
14	54,640	1,427,402	11,223	1,493,265						
15										
16										
17										
18	25,132	656,545	5,162	686,839					855	812
19										
20										
21										
22	25,132	656,545	5,162	686,839						
23										
24										
25										
26	( 3,663)	( 95,683)	( 752)	( 100,098)					812	813
27										
28										
29										
30	( 3,663)	( 95,683)	( 752)	( 100,098)						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate	Month 1 Negotiated Rate	Month 1 Recourse rate	Month 1 Total	Month 1 Waived	Month 1 Discounted	Month 1 Negotiated	Month 1 Total		
	Amount (f)	Amount (g)	Amount (h)	Amount (i)	Dth (j)	Dth (k)	Dth (l)	Dth (m)		
31										
32										
33										
34	( 26,991)	( 705,106)	( 5,543)	( 737,640)					407.3	407.4
35										
36										
37	( 26,991)	( 705,106)	( 5,543)	( 737,640)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	26,991	705,106	5,543	737,640					407.3	407.4
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	26,991	705,106	5,543	737,640						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	115,105	4,442,793	146,209	4,704,107					805	805
5										
6										
7	115,105	4,442,793	146,209	4,704,107						
8										
9										
10										
11	105,226	4,061,468	133,660	4,300,354					854	810
12										
13										
14	105,226	4,061,468	133,660	4,300,354						
15										
16										
17										
18	66,179	2,554,372	84,063	2,704,614					855	812
19										
20										
21										
22	66,179	2,554,372	84,063	2,704,614						
23										
24										
25										
26	( 40,914)	( 1,579,173)	( 51,969)	( 1,672,056)					812	813
27										
28										
29										
30	( 40,914)	( 1,579,173)	( 51,969)	( 1,672,056)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34	( 15,386)	( 593,874)	( 19,545)	( 628,805)					407.3	407.4
35										
36										
37	( 15,386)	( 593,874)	( 19,545)	( 628,805)						
38										
39										
40										
41	15,386	593,874	19,545	628,805					407.3	407.4
42										
43										
44										
45										
46										
47										
48										
49										
50										
51	15,386	593,874	19,545	628,805						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	55,818	1,332,050	11,896	1,399,764					805	805
5										
6										
7	55,818	1,332,050	11,896	1,399,764						
8										
9										
10										
11	54,978	1,312,012	11,717	1,378,707					854	810
12										
13										
14	54,978	1,312,012	11,717	1,378,707						
15										
16										
17										
18	29,221	697,348	6,228	732,797					855	812
19										
20										
21										
22	29,221	697,348	6,228	732,797						
23										
24										
25										
26	( 5,265)	( 125,644)	( 1,122)	( 132,031)					812	813
27										
28										
29										
30	( 5,265)	( 125,644)	( 1,122)	( 132,031)						

Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	( 23,116)	( 551,666)	( 4,927)	( 579,709)					407.3	407.4
35										
36										
37	( 23,116)	( 551,666)	( 4,927)	( 579,709)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	23,116	551,666	4,927	579,709					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	23,116	551,666	4,927	579,709						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 03/31/2021	Year/Period of Report 2021/Q1
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) lines 7, 14, 30, 37, 51, and 65.

**Schedule Page: 521 Line No.: 7 Column: h**

The value of this gas is based on the weighted average rate for system gas. This footnote also applies to line 7 columns (w) and (kk).

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THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 04/30/2024)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# 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)

Rover Pipeline LLC

Year/Period of Report

End of 2021/Q2

# 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 Forms 2, 2-A and 3-Q electronically through the submission software at <https://www.ferc.gov/industries-data/natural-gas/overview/general-information/natural-gas-industry-forms/electronic> .
- (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. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <https://www.ferc.gov/ferc-online/overview>

(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/media/form-2> and <https://www.ferc.gov/media/form-2a>, respectively. 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 18<sup>th</sup> 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, completing and reviewing the collection of information, and XBRL implementation, preparation, and submission. 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, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- 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, submit the electronic filing using the form submission only. 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.

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

#### General Penalties

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

**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		Year/Period of Report End of <u>2021/Q2</u>	
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) 1300 Main Street , Houston, Texas 77002			
05 Name of Contact Person Heather Lieu		06 Title of Contact Person Manager - Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002			
08 Telephone of Contact Person, Including Area Code 713-989-7746		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (Mo, Da, Yr) 06/30/2021	

**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 A. Troy Sturrock	12 Title Senior Vice President and Controller
13 Signature	14 Date Signed 08/26/2021

Title 18, U.S.C. 1001, makes it a crime for any person 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.

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

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	Important Changes During the Year	108		
2	Comparative Balance Sheet	110-113		
3	Statement of Income for the Year	114-116		
4	Statement of Accumulated Comprehensive Income and Hedging Activities	117		NA
5	Statement of Retained Earnings for the Year	118-119		NA
6	Statements of Cash Flows	120-121		
7	Notes to Financial Statements	122		
	BALANCE SHEET SUPPORTING SCHEDULES			
8	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
9	Gas Plant in Service and Accumulated Provision for Depreciation by Function	210		
10	Other Regulatory Assets	232		
11	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
12	Monthly Quantity & Revenue Data	299		
13	Natural Gas Company- Gas Revenues and Dekatherms	309		
14	Gas Production and Other Gas Supply Expenses	310		
15	Natural Gas Storage, Terminating, Processing Services	311		
16	Gas Customer Accounts, Service, Sales, Administrative and General Expenses	312		
17	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)	339		
	GAS PLANT STATISTICAL DATA			
18	Gas Account - Natural Gas	520		
19	Shipper Supplied Gas for the Current Quarter	521		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
Important Changes During the Quarter/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.

- 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.
- 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.
- 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.
- 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.
- 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.

- 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.
- Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- State the estimated annual effect and nature of any important wage scale changes during the year.
- 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.
- 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.
- 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.
- Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 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.

- None
- None
- None
- None
- None
- None
- None
- None
- None
- None
- None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
Important Changes During the Quarter/Year			

12. During the reporting period, the following changes occurred:

Title change:

Beth Hickey Executive Vice President, U.S. Interstate

Removals:

Robert R. Rose Vice President - Land and Right-of-Way  
 Luke Fletcher Executive Vice President, U.S. Interstate  
 Kelcy L. Warren Chief Executive Officer

13. Not applicable

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of 2021/Q2
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,666,049,235	6,671,598,448	
3	Construction Work in Progress (107)	200-201	2,107,681	975,270	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,668,156,916	6,672,573,718	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		515,752,414	431,866,800	
6	Net Utility Plant (Total of line 4 less 5)		6,152,404,502	6,240,706,918	
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0	
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0	
9	Nuclear Fuel (Total of line 7 less 8)		0	0	
10	Net Utility Plant (Total of lines 6 and 9)		6,152,404,502	6,240,706,918	
11	Utility Plant Adjustments (116)	122	0	0	
12	Gas Stored-Base Gas (117.1)	220	0	0	
13	System Balancing Gas (117.2)	220	0	0	
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0	
15	Gas Owed to System Gas (117.4)	220	( 3,219,469)	( 1,530,819)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
17	Nonutility Property (121)		0	0	
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0	
19	Investments in Associated Companies (123)	222-223	0	0	
20	Investments in Subsidiary Companies (123.1)	224-225	0	0	
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)				
22	Noncurrent Portion of Allowances		0	0	
23	Other Investments (124)	222-223	0	0	
24	Sinking Funds (125)		0	0	
25	Depreciation Fund (126)		0	0	
26	Amortization Fund - Federal (127)		0	0	
27	Other Special Funds (128)		0	0	
28	Long-Term Portion of Derivative Assets (175)		0	0	
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		0	0	
31	<b>CURRENT AND ACCRUED ASSETS</b>				
32	Cash (131)		0	0	
33	Special Deposits (132-134)		0	0	
34	Working Funds (135)		0	0	
35	Temporary Cash Investments (136)	222-223	47,870,429	156,742,030	
36	Notes Receivable (141)		0	0	
37	Customer Accounts Receivable (142)		88,576,582	71,456,476	
38	Other Accounts Receivable (143)		0	10,036,084	
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0	
40	Notes Receivable from Associated Companies (145)		0	0	
41	Accounts Receivable from Associated Companies (146)		22,523	14,556	
42	Fuel Stock (151)		0	0	
43	Fuel Stock Expenses Undistributed (152)		0	0	

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Comparative Balance Sheet (Assets and Other Debits)(continued)					
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)	
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0	
45	Plant Materials and Operating Supplies (154)		26,502,344	26,837,169	
46	Merchandise (155)		0	0	
47	Other Materials and Supplies (156)		0	0	
48	Nuclear Materials Held for Sale (157)		0	0	
49	Allowances (158.1 and 158.2)		0	0	
50	(Less) Noncurrent Portion of Allowances		0	0	
51	Stores Expense Undistributed (163)		0	0	
52	Gas Stored Underground-Current (164.1)	220	0	0	
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0	
54	Prepayments (165)	230	1,449,282	603,882	
55	Advances for Gas (166 thru 167)		0	0	
56	Interest and Dividends Receivable (171)		0	0	
57	Rents Receivable (172)		0	0	
58	Accrued Utility Revenues (173)		0	0	
59	Miscellaneous Current and Accrued Assets (174)		85,703	63,171	
60	Derivative Instrument Assets (175)		0	0	
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0	
62	Derivative Instrument Assets - Hedges (176)		0	0	
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		0	0	
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		164,506,863	265,753,368	
65	DEFERRED DEBITS				
66	Unamortized Debt Expense (181)		0	0	
67	Extraordinary Property Losses (182.1)	230	0	0	
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0	
69	Other Regulatory Assets (182.3)	232	1,054,032	1,562,581	
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0	
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		0	0	
72	Clearing Accounts (184)		0	0	
73	Temporary Facilities (185)		0	0	
74	Miscellaneous Deferred Debits (186)	233	87,553,377	91,701,218	
75	Deferred Losses from Disposition of Utility Plant (187)		0	0	
76	Research, Development, and Demonstration Expend. (188)		0	0	
77	Unamortized Loss on Reacquired Debt (189)		0	0	
78	Accumulated Deferred Income Taxes (190)	234-235	0	0	
79	Unrecovered Purchased Gas Costs (191)		0	0	
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		88,607,409	93,263,799	
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		6,402,299,305	6,598,193,266	





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Comparative Balance Sheet (Liabilities and Other Credits)(continued)					
Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)	
32	Long-Term Portion of Derivative Instrument Liabilities		0	0	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
34	Asset Retirement Obligations (230)		0	0	
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		0	0	
36	<b>CURRENT AND ACCRUED LIABILITIES</b>				
37	Current Portion of Long-Term Debt		0	0	
38	Notes Payable (231)		0	0	
39	Accounts Payable (232)		12,205,579	5,431,613	
40	Notes Payable to Associated Companies (233)		0	0	
41	Accounts Payable to Associated Companies (234)		11,213,414	11,923,244	
42	Customer Deposits (235)		36,664,583	35,719,583	
43	Taxes Accrued (236)	262-263	209,615,327	224,855,318	
44	Interest Accrued (237)		0	0	
45	Dividends Declared (238)		0	0	
46	Matured Long-Term Debt (239)		0	0	
47	Matured Interest (240)		0	0	
48	Tax Collections Payable (241)		0	0	
49	Miscellaneous Current and Accrued Liabilities (242)	268	7,388,387	32,060,717	
50	Obligations Under Capital Leases-Current (243)		0	0	
51	Derivative Instrument Liabilities (244)		0	0	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0	
53	Derivative Instrument Liabilities - Hedges (245)		0	0	
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0	
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		277,087,290	309,990,475	
56	<b>DEFERRED CREDITS</b>				
57	Customer Advances for Construction (252)		1,743,918	2,154,605	
58	Accumulated Deferred Investment Tax Credits (255)		0	0	
59	Deferred Gains from Disposition of Utility Plant (256)		0	0	
60	Other Deferred Credits (253)	269	160,053	14,249	
61	Other Regulatory Liabilities (254)	278	2,916,244	6,332,244	
62	Unamortized Gain on Reacquired Debt (257)	260	0	0	
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0	
64	Accumulated Deferred Income Taxes - Other Property (282)		0	0	
65	Accumulated Deferred Income Taxes - Other (283)		0	0	
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		4,820,215	8,501,098	
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		6,402,299,305	6,598,193,266	

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### 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) 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 26 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)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	383,488,719	365,969,057	196,111,961	180,706,404
3	Operating Expenses					
4	Operation Expenses (401)	317-325	94,926,304	83,005,591	47,603,000	40,921,910
5	Maintenance Expenses (402)	317-325	868,592	1,138,938	515,868	364,575
6	Depreciation Expense (403)	336-338	82,558,011	82,757,946	40,931,682	41,383,905
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	1,351,544	466,996	1,180,726	237,246
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		877,980	1,238,200	74,875	916,647
13	(Less) Regulatory Credits (407.4)		3,785,431	637,899	1,850,653	326,498
14	Taxes Other than Income Taxes (408.1)	262-263	99,734,412	99,012,657	50,039,189	49,361,257
15	Income Taxes-Federal (409.1)	262-263	0	0	0	0
16	Income Taxes-Other (409.1)	262-263	0	0	0	0
17	Provision of Deferred Income Taxes (410.1)	234-235	0	0	0	0
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	0	0	0	0
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		276,531,412	266,982,429	138,494,687	132,859,042
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		106,957,307	98,986,628	57,617,274	47,847,362

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Statement of Income(continued)							
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)	
27	Net Utility Operating Income (Carried forward from page 114)		106,957,307	98,986,628	57,617,274	47,847,362	
28	<b>OTHER INCOME AND DEDUCTIONS</b>						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0	
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0	
33	Revenues from Nonutility Operations (417)		0	0	0	0	
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0	
35	Nonoperating Rental Income (418)		0	0	0	0	
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0	
37	Interest and Dividend Income (419)		15,893	40,299	5,734	28,510	
38	Allowance for Other Funds Used During Construction (419.1)		18,971	( 9,014)	8,998	16,872	
39	Miscellaneous Nonoperating Income (421)		( 228,241)	( 2)	59,702	0	
40	Gain on Disposition of Property (421.1)		0	0	0	0	
41	TOTAL Other Income (Total of lines 31 thru 40)		( 193,377)	31,283	74,434	45,382	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		0	0	0	0	
44	Miscellaneous Amortization (425)		3,512,033	3,512,033	1,756,017	1,756,017	
45	Donations (426.1)	340	100,624	107,725	52,643	98,371	
46	Life Insurance (426.2)		0	0	0	0	
47	Penalties (426.3)		0	0	0	0	
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		66,566	57,798	33,932	36,801	
49	Other Deductions (426.5)		( 10,989)	( 25,113)	( 29,580)	0	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	3,668,234	3,652,443	1,813,012	1,891,189	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0	
53	Income Taxes-Federal (409.2)	262-263	0	0	0	0	
54	Income Taxes-Other (409.2)	262-263	0	0	0	0	
55	Provision for Deferred Income Taxes (410.2)	234-235	0	0	0	0	
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	0	0	0	
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0	
58	(Less) Investment Tax Credits (420)		0	0	0	0	
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		0	0	0	0	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		( 3,861,611)	( 3,621,160)	( 1,738,578)	( 1,845,807)	
61	<b>INTEREST CHARGES</b>						
62	Interest on Long-Term Debt (427)		0	0	0	0	
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0	
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0	
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0	
67	Interest on Debt to Associated Companies (430)	340	2,400,623	1,875,866	1,206,943	1,038,442	
68	Other Interest Expense (431)	340	0	0	0	0	
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		( 4,966)	( 4,283)	3,546	7,034	
70	Net Interest Charges (Total of lines 62 thru 69)		2,405,589	1,880,149	1,203,397	1,031,408	
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		100,690,107	93,485,319	54,675,299	44,970,147	
72	<b>EXTRAORDINARY ITEMS</b>						
73	Extraordinary Income (434)		0	0	0	0	
74	(Less) Extraordinary Deductions (435)		0	0	0	0	
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0	
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0	
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0	
78	Net Income (Total of lines 71 and 77)		100,690,107	93,485,319	54,675,299	44,970,147	





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Statement of Accumulated Comprehensive Income and Hedging Activities(continued)
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Line No.	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 116, Line 78) (i)	Total Comprehensive Income (j)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

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**Statement of Retained Earnings**

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period			
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)			
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)			
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)			
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
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)			
26	Balance-End of Year			

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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 25) 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	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	100,690,107	93,485,319
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	82,558,011	82,757,946
5	Amortization of (Specify) (footnote details)	4,863,577	3,979,029
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	( 7,114,521)	3,604,009
9	Net (Increase) Decrease in Inventory	2,023,475	532,713
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	( 5,884,140)	( 37,813,283)
12	Net (Increase) Decrease in Other Regulatory Assets	508,549	( 846,256)
13	Net Increase (Decrease) in Other Regulatory Liabilities	( 3,416,000)	( 32,513)
14	(Less) Allowance for Other Funds Used During Construction	18,971	( 9,014)
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	( 63,788)	( 844,539)
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	174,146,299	144,831,439
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 23,012,930)	( 70,195,793)
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	( 18,971)	9,014
27	Net Salvage Proceeds and Cost of Removal	( 23,941)	( 25,422)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 23,017,900)	( 70,230,229)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		



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<b>Statement of Cash Flows (continued)</b>				
Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year	
40	Loans Made or Purchased			
41	Collections on Loans			
42				
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			
47	Other (footnote details):			
48	Net Cash Provided by (Used in) Investing Activities			
49	(Total of lines 28 thru 47)	( 23,017,900)	( 70,230,229)	
50				
51	Cash Flows from Financing Activities:			
52	Proceeds from Issuance of:			
53	Long-Term Debt (b)			
54	Preferred Stock			
55	Common Stock			
56	Other (footnote details): Capital contributions		37,537,500	
57	Net Increase in Short-term Debt (c)			
58	Other (footnote details): Note payable to related party		29,750,000	
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		67,287,500	
60				
61	Payments for Retirement of:			
62	Long-Term Debt (b)			
63	Preferred Stock			
64	Common Stock			
65	Other (footnote details): Distributions to members	( 260,000,000)	( 231,000,000)	
66	Net Decrease in Short-Term Debt (c)			
67				
68	Dividends on Preferred Stock			
69	Dividends on Common Stock			
70	Net Cash Provided by (Used in) Financing Activities			
71	(Total of lines 59 thru 69)	( 260,000,000)	( 163,712,500)	
72				
73	Net Increase (Decrease) in Cash and Cash Equivalents			
74	(Total of line 18, 49 and 71)	( 108,871,601)	( 89,111,290)	
75				
76	Cash and Cash Equivalents at Beginning of Period	156,742,030	123,237,898	
77				
78	Cash and Cash Equivalents at End of Period	47,870,429	34,126,608	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

Amortization:	Amount
Utility plant (404-405)	\$ 1,351,544
Miscellaneous amortization (425)	3,512,033
	<u>\$ 4,863,577</u>

**Schedule Page: 120 Line No.: 16 Column: b**

Other operating:	Amount
Prepayments, net	\$ (845,400)
FERC annual charge adjustment	635,808
Deferred credit - Interest	145,804
	<u>\$ (63,788)</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
<b>Notes to Financial Statements</b>			

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.

## **NOTE A – ORGANIZATION, OPERATIONS AND BASIS OF PRESENTATION:**

**Organization.** Rover Pipeline LLC (“Rover”) is a Delaware limited liability company (“LLC”), owned 65% by ET Rover Pipeline, LLC (“Rover Holdco”), 20% by Traverse Rover LLC and 15% by Traverse Rover II LLC (collectively, the “Members”). Traverse Rover LLC and Traverse Rover II LLC (collectively the “Traverse Member”) are wholly-owned subsidiaries of Traverse Midstream Holdings LLC, which is primarily owned by The Energy & Minerals Group. Rover Holdco is owned 50.1% by Energy Transfer LP (“ET”), and 49.9% by a fund managed by Blackstone Energy Partners and Blackstone Capital Partners.

**Operations.** Rover is a 719-mile natural gas pipeline designed to transport 3.4 billion cubic feet per day (“Bcf/d”) of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
Notes to Financial Statements			

**Basis of Presentation.** These interim financial statements should be read in conjunction with the financial statements and notes thereto contained in Rover's Federal Energy Regulatory Commission ("FERC") Form 2 for the year ended December 31, 2020. These financial statements are unaudited, but in the opinion of management, all adjustments have been made that are necessary to fairly state the financial position, results of operations and cash flows for the periods presented. Certain information and notes which would substantially duplicate the disclosures contained in the most recent FERC Form 2 have been omitted.

#### NOTE B – RELATED PARTY TRANSACTIONS:

As of June 30, 2021 and December 31, 2020, Rover has notes payable in aggregate principal amounts of \$51.6 million at the Prime Rate plus 6% due to Rover Holdco on December 31, 2022. During the period ended June 30, 2021, Rover paid interest of \$2.4 million to Rover Holdco. Rover paid cash distributions to its Members of \$260 million and \$231 million during the six months ended June 30, 2021 and 2020, respectively.

#### NOTE C – COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of June 30, 2021 and December 31, 2020, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency ("Ohio EPA") filed suit against Rover and other defendants (collectively, the "Defendants") seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. The Defendants filed several motions to dismiss, which were granted on all counts. The Ohio EPA appealed, and on December 9, 2019, the Fifth District Court of Appeals entered a unanimous judgment affirming the trial court. The Ohio EPA sought review from the Ohio Supreme Court, which the Defendants opposed in briefs filed in February 2020. On April 22, 2020, the Ohio Supreme Court granted the Ohio EPA's request for review. Briefing has concluded and oral argument was held on January 26, 2021. The parties are awaiting a decision.

**Environmental Matters.** Rover's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulations may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
Notes to Financial Statements			

regulatory requirements.

**NOTE D – SUPPLEMENTAL CASH FLOW INFORMATION:**

Accrued capital expenditures were \$1.7 million and \$43.2 million at June 30, 2021 and 2020, respectively.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of 2021/Q2
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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	6,656,528,557
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	9,520,678
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,666,049,235
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	2,107,681
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,668,156,916
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	515,752,414
15	Net Utility Plant (Total of lines 13 and 14)	6,152,404,502
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	510,878,738
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	4,873,676
22	TOTAL In Service (Total of lines 18 thru 21)	515,752,414
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)	515,752,414

**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		6,656,528,557		
4				
5				
6		9,520,678		
7				
8		6,666,049,235		
9				
10				
11		2,107,681		
12				
13		6,668,156,916		
14		515,752,414		
15		6,152,404,502		
16				
17				
18		510,878,738		
19				
20				
21		4,873,676		
22		515,752,414		
23				
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31				
32				
33		515,752,414		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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**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	Plant in Service Balance at End of Quarter	Accumulated Depreciation And Amortization Balance at End of Quarter
	(a)	(b)	(c)
1	Intangible Plant	32,330,667	4,873,676
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	6,631,833,275	510,777,751
9	Distribution		
10	General	1,885,293	100,987
11	TOTAL (total of lines 1 thru 10)	6,666,049,235	515,752,414





Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No. 1.

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	Fuel Tracker	4,386,088	407.4	1,989,578		519,734	2,916,244
2							
3							
4							
5							
6							
7							
8							
9							
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44							
45	Total	4,386,088		1,989,578	0	519,734	2,916,244

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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<b>Monthly Quantity &amp; Revenue Data by Rate Schedule</b>
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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)
1	Total Sales (480-488)					
2	Transportation of Gas for Others (489.2 and 489.3)					
3	FT	92,405,872		101,646	61,407,101	61,508,747
4	GPS				251,353	251,353
5	IT	9,274,283		10,202	1,739,630	1,749,832
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**Monthly Quantity & Revenue Data by Rate Schedule (continued)**

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)
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62						
63	Total Transportation (Other than Gathering)	101,680,155		111,848	63,398,084	63,509,932
64	Storage (489.4)					
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)					
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues					
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	101,680,155		111,848	63,398,084	63,509,932

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.	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										
2										
3	102,660,760		112,927	65,191,147	65,304,074	94,557,425		104,013	62,093,306	62,197,319
4				( 145,921)	( 145,921)				63,614	63,614
5	7,929,023		8,722	1,489,840	1,498,562	8,210,554		9,032	3,675,349	3,684,381
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Monthly Quantity & Revenue Data by Rate Schedule (continued)										
Line No.	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)
48										
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52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63	110,589,783		121,649	66,535,066	66,656,715	102,767,979		113,045	65,832,269	65,945,314
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101	110,589,783		121,649	66,535,066	66,656,715	102,767,979		113,045	65,832,269	65,945,314





Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of 2021/Q2
<b>Gas Production and Other Gas Supply Expenses</b>				
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	2,416,220		
20	(804) Natural Gas City Gate Purchases			
21	(804.1) Liquefied Natural Gas Purchases			
22	(805) Other Gas Purchases			
23	(805.1) (Less) Purchase Gas Cost Adjustments			
24	Total Purchased Gas (lines 15 through 23)	2,416,220		
25	(806) Exchange Gas	179,304		
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	19,745,705		
34	(808.2) (Less) Gas Delivered to Storage - Credit	19,433,778		
35	(809.1) Withdrawals of Liquefield 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	12,259,138		
39	(811) Gas Used for Products Extraction - Credit			
40	(812) Gas Used for Other Utility Operations - Credit	2,593,734		
41	Total Gas Used in Utility Operations - Credit (Lines 38 thru 40)	14,852,872		
42	(813) Other Gas Supply Expense	( 2,335,449)		
43	Total Other Gas Supply Expenses (Lines 24, 25, 32, 33, thru 36, 42, less 41)	( 14,280,870)		
44	Total Production Expenses (Lines 3,7,11,12, and 43)	( 14,280,870)		

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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### Natural Gas Storage, Terminating, 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 Terminating and Processing (Lines 11 and 12)		
14	TRANSMISSION EXPENSES		
15	Transmission Operation Expenses		
16	(850) Operation Supervision and Engineering	2,051,701	
17	(851) System Control and Load Dispatching	792,743	
18	(852) Communication System Expenses		
19	(853) Compressor Station Labor and Expenses	3,277,605	
20	(854) Gas for Compressor Station Fuel	12,259,138	
21	(855) Other Fuel and Power for Compressor Stations	6,237,552	
22	(856) Mains Expenses	889,906	
23	(857) Measuring and Regulating Station Expenses	350,169	
24	(858) Transmission and Compression of Gas by Others	71,375,806	
25	(859) Other Expenses		
26	(860) Rents	142,350	
27	Total Transmission Operation Expenses (Lines 16 through 26)	97,376,970	
28	Transmission Maintenance Expenses		
29	(861) Maintenance Supervision and Engineering		
30	(862) Maintenance of Structures and Improvements		
31	(863) Maintenance of Mains	16,544	
32	(864) Maintenance of Compressor Station Equipment	845,931	
33	(865) Maintenance of Measuring and Regulating Equipment	6,117	
34	(866) Maintenance of Communication Equipment		
35	(867) Maintenance of Other Equipment		
36	Total Transmission Maintenance Expenses (Lines 29 through 35)	868,592	
37	Total Transmission Expenses (lines 27 and 36)	98,245,562	
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)	98,245,562	



**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)
1	Intangible Plant	0	0	1,351,544
2	Production Plant, Manufacturing Plant	0	0	0
3	Production and Gathering Plant - Natural Gas	0	0	0
4	Products Extraction - Natural Gas	0	0	0
5	Underground Gas Storage Plant	0	0	0
6	Other Storage Plant	0	0	0
7	Base Load LNG Terminaling and Processing Plant	0	0	0
8	Processing Plant	0	0	0
9	Transmission Plant	82,788,248	0	0
10	Distribution Plant	0	0	0
11	General Plant	( 230,237)	0	0
12	Common Plant	0	0	0
13	TOTAL GAS (Lines 1 through 12)	82,558,011	0	1,351,544

**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.	Amortization of Other Gas Plant (Account 405) (e)	Total (b) to (e)				
1	0	1,351,544				
2	0	0				
3	0	0				
4	0	0				
5	0	0				
6	0	0				
7	0	0				
8	0	0				
9	0	82,788,248				
10	0	0				
11	0	( 230,237)				
12	0	0				
13	0	83,909,555				

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of 2021/Q2
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**Gas Account - Natural Gas**

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- 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.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- 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.
- 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
01 Name of System:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		1,000,000	850,000
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	600,189,224	315,037,917
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		
10	Gas Received as Imbalances (Account 806)	328	785,393	296,916
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	390,216,753	209,584,345
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		3,212,422	1,566,279
14	Gas Received from Shippers as Lost and Unaccounted for		6,438	3,139
15	Other Receipts (Specify) (footnote details)		5,623,835	3,086,570
16	Total Receipts (Total of lines 3 thru 15)		1,001,034,065	530,425,166
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	600,189,224	315,037,917
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		
25	Gas Delivered as Imbalances (Account 806)	328	813,937	527,739
26	Deliveries of Gas to Others for Transportation (Account 858)	332	390,216,753	209,584,345
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	3,654,169	1,997,265
29	Other Deliveries and Gas Used for Other Operations		7,254,067	3,989,951
30	Total Deliveries (Total of lines 18 thru 29)		1,002,128,150	531,137,217
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		( 1,094,085)	( 712,051)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,001,034,065	530,425,166

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 15 Column: d**

Other Receipts include linepack. This footnote also applies to column (c).

**Schedule Page: 520 Line No.: 29 Column: c**

Other Deliveries include linepack and other fuel.

**Schedule Page: 520 Line No.: 29 Column: d**

Other Deliveries include linepack and other fuel.

Dth

Gas used as fuel	858,482
Reported on page 521 line 22 columns (e), (s) and (gg)	858,482
Line pack	3,131,469
Reported on page 520 line 29 column (d)	3,989,951

**Schedule Page: 520 Line No.: 3 Column: d**

Gas Purchases were booked to Natural Gas Transmission Line Purchases, Account 803. This footnote also applies to column (c).



Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	18,618	486,378	3,824	508,820
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	18,618	486,378	3,824	508,820
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	23,120	603,996	4,749	631,865
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	23,120	603,996	4,749	631,865
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	10,237	267,420	2,102	279,759
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	10,237	267,420	2,102	279,759
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 12,269)	( 320,518)	( 2,521)	( 335,308)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 12,269)	( 320,518)	( 2,521)	( 335,308)

Name of Respondent Rover Pipeline LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of 2021/Q2
Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 2,470)	( 64,520)	( 506)	( 67,496)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 2,470)	( 64,520)	( 506)	( 67,496)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	2,470	64,520	506	67,496
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	2,470	64,520	506	67,496
SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT					
66	Forwardhaul Volume in Dths for the Quarter	309,816,611			
67	Backhaul Volume in Dths for the Quarter	5,221,306			
68	TOTAL (Lines 66 and 67)	315,037,917			

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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**Shipper Supplied Gas for the Current Quarter**

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
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 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	13,484	520,449	17,128	551,061
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	13,484	520,449	17,128	551,061
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	17,303	667,843	21,978	707,124
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	17,303	667,843	21,978	707,124
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	7,329	282,887	9,310	299,526
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	7,329	282,887	9,310	299,526
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 3,915)	( 151,095)	( 4,972)	( 159,982)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 3,915)	( 151,095)	( 4,972)	( 159,982)

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 7,233)	( 279,186)	( 9,188)	( 295,607)
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	( 7,233)	( 279,186)	( 9,188)	( 295,607)
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>				
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas	7,233	279,186	9,188	295,607
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>	7,233	279,186	9,188	295,607

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	20,319	484,888	4,330	509,537
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	20,319	484,888	4,330	509,537
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	26,249	626,432	5,595	658,276
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	26,249	626,432	5,595	658,276
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission	11,133	265,691	2,373	279,197
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>	11,133	265,691	2,373	279,197
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	( 8,644)	( 206,275)	( 1,842)	( 216,761)
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	( 8,644)	( 206,275)	( 1,842)	( 216,761)

Name of Respondent Rover Pipeline LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report End of <u>2021/Q2</u>
--	---	--	--

Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	NET EXCESS OR (DEFICIENCY)				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 8,419)	( 200,960)	( 1,796)	( 211,175)
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)	( 8,419)	( 200,960)	( 1,796)	( 211,175)
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	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas	8,419	200,960	1,796	211,175
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency	8,419	200,960	1,796	211,175

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	42,633	1,113,755	8,758	1,165,146					805	805
5										
6										
7	42,633	1,113,755	8,758	1,165,146						
8										
9										
10										
11	52,943	1,383,088	10,876	1,446,907					854	810
12										
13										
14	52,943	1,383,088	10,876	1,446,907						
15										
16										
17										
18	23,464	612,975	4,820	641,259					855	812
19										
20										
21										
22	23,464	612,975	4,820	641,259						
23										
24										
25										
26	( 29,275)	( 764,791)	( 6,014)	( 800,080)					812	813
27										
28										
29										
30	( 29,275)	( 764,791)	( 6,014)	( 800,080)						

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34	( 4,499)	( 117,517)	( 924)	( 122,940)					407.4	407.3
35										
36										
37	( 4,499)	( 117,517)	( 924)	( 122,940)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	4,499	117,517	924	122,940					407.3	407.4
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	4,499	117,517	924	122,940						



**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	34,795	1,343,004	44,197	1,421,996					805	805
5										
6										
7	34,795	1,343,004	44,197	1,421,996						
8										
9										
10										
11	44,663	1,723,904	56,732	1,825,299					854	810
12										
13										
14	44,663	1,723,904	56,732	1,825,299						
15										
16										
17										
18	18,897	729,371	24,003	772,271					855	812
19										
20										
21										
22	18,897	729,371	24,003	772,271						
23										
24										
25										
26	( 10,100)	( 389,833)	( 12,829)	( 412,762)					812	813
27										
28										
29										
30	( 10,100)	( 389,833)	( 12,829)	( 412,762)						

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate	Month 2 Negotiated Rate	Month 2 Recourse rate	Month 2 Total	Month 2 Waived	Month 2 Discounted	Month 2 Negotiated	Month 2 Total		
	Amount (t)	Amount (u)	Amount (v)	Amount (w)	Dth (x)	Dth (y)	Dth (z)	Dth (aa)		
31										
32										
33										
34	( 18,665)	( 720,438)	( 23,709)	( 762,812)					407.4	407.3
35										
36										
37	( 18,665)	( 720,438)	( 23,709)	( 762,812)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	18,665	720,438	23,709	762,812					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	18,665	720,438	23,709	762,812						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	55,966	1,335,597	11,929	1,403,492					805	805
5										
6										
7	55,966	1,335,597	11,929	1,403,492						
8										
9										
10										
11	72,360	1,726,822	15,422	1,814,604					854	810
12										
13										
14	72,360	1,726,822	15,422	1,814,604						
15										
16										
17										
18	30,630	730,967	6,528	768,125					855	812
19										
20										
21										
22	30,630	730,967	6,528	768,125						
23										
24										
25										
26	( 23,732)	( 566,355)	( 5,058)	( 595,145)					812	813
27										
28										
29										
30	( 23,732)	( 566,355)	( 5,058)	( 595,145)						

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	( 23,292)	( 555,837)	( 4,963)	( 584,092)					407.3	407.4
35										
36										
37	( 23,292)	( 555,837)	( 4,963)	( 584,092)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53	23,292	555,837	4,963	584,092					407.4	407.3
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65	23,292	555,837	4,963	584,092						

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 06/30/2021	Year/Period of Report 2021/Q2
Rover Pipeline LLC			
FOOTNOTE DATA			

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to columns (e), (s), and (gg) lines 7, 14, 30, 37, 51, and 65.

**Schedule Page: 521 Line No.: 7 Column: h**

The value of this gas is based on the weighted average rate for system gas. This footnote also applies to line 7 columns (w) and (kk).

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THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> 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.

<b>Exact Legal Name of Respondent (Company)</b> Rover Pipeline LLC	<b>Year/Period of Report:</b> End of: 2021/ Q3
---	---

FERC FORM NO. 2/3-Q (02-04)

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

## GENERAL INFORMATION

### Purpose

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

### Who Must Submit

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

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

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

### What and Where to Submit

Submit Forms 2, 2-A and 3-Q electronically through the submission software at <http://www.ferc.gov/docs-filing/eforms/form-2/elec-subm-soft.asp>.

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

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

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

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

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

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

<u>Reference</u>	<u>Reference Schedules Pages</u>
Comparative Balance Sheet	110-113
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Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders" and "CPA Certification Statement," have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission website at <http://www.ferc.gov/help/how-to.asp>.

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: <http://www.ferc.gov/docs-filing/forms/form-2/form-2.pdf> and <http://www.ferc.gov/docs-filing/forms/form-2a/form-2a.pdf>, respectively. Copies may also be obtained from the Public Reference and Files Maintenance Branch, Federal Energy Regulatory Commission, 888 First Street, NE, Room 2A, Washington, DC 20426 or by calling (202).502-8371

### When to Submit:

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

FERC Form 2 and 2-A --- by April 18th of the following year (18 C.F.R. §§ 260.1 and 260.2)

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

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

### Where to Send Comments on Public Reporting Burden.

The public reporting burden for the Form 2 collection of information is estimated to average 1,623 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 250 hours per response. The public reporting burden for the Form 3-Q collection of information is estimated to average 167 hours per response.

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

## GENERAL INSTRUCTIONS

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

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

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

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each**

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

Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, submit the electronic filing using the form submission only. Please explain the reason for the resubmission in a footnote to the data field.

Footnote and further explain accounts or pages as necessary.

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

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

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

**page is to be completed only for resubmissions.**

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive.

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

## EXCERPTS FROM THE LAW

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

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

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

### General Penalties

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

## DEFINITIONS

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

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

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

**FERC FORM NO. 2/3-Q  
REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**

01 Exact Legal Name of Respondent Rover Pipeline LLC		02 Year/ Period of Report  End of: 2021/ Q3
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) 1300 Main Street , Houston, Texas 77002		
05 Name of Contact Person Heather Lieu		06 Title of Contact Person Manager - Financial Reporting
07 Address of Contact Person (Street, City, State, Zip Code) 1300 Main Street, Houston, Texas 77002		
08 Telephone of Contact Person, Including Area Code 713-989-7746	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 09/30/2021

**QUARTERLY CORPORATE OFFICER CERTIFICATION**

<p>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.</p>	
11 Name A. Troy Sturrock	12 Title Senior Vice President and Controller
13 Signature /s/ A. Troy Sturrock	14 Date Signed 12/08/2021
<p>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.</p>	

FERC FORM No. 2/3-Q (02-04)

Page 1

Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>List of Schedules (Natural Gas Company)</b>					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)	
	<b>Identification</b>	<a href="#">1</a>	02-04		
	<b>List of Schedules (Natural Gas Campnay)</b>	<a href="#">2</a>	REV 12-07		
	<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>				
1	<b>Important Changes During the Year</b>	<a href="#">108</a>	12-96		
2	<b>Comparative Balance Sheet</b>		REV 06-04		
	<b>Comparative Balance Sheet (Assets And Other Debits)</b>	<a href="#">110</a>	REV 06-04		
	<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>	<a href="#">112</a>	REV 06-04		
3	<b>Statement of Income for the Year</b>	<a href="#">114</a>	REV 06-04		
4	<b>Statement of Accumulated Comprehensive Income and Hedging Activities</b>	<a href="#">117</a>	NEW 06-02	NA	
5	<b>Statement of Retained Earnings for the Year</b>	<a href="#">118</a>	REV 06-04		
6	<b>Statement of Cash Flows</b>	<a href="#">120</a>	REV 06-04		
7	<b>Notes to Financial Statements</b>	<a href="#">122.1</a>	REV 12-07		
	<b>BALANCE SHEET SUPPORTING SCHEDULES</b>				
8	<b>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion</b>	<a href="#">200</a>	12-96		
9	<b>Gas Plant in Service and Accumulated Provision for Depreciation by Function</b>	<a href="#">210</a>	NEW 06-04		
10	<b>Other Regulatory Assets</b>	<a href="#">232</a>	REV 12-07		
11	<b>Other Regulatory Liabilities</b>	<a href="#">278</a>	REV 12-07		
	<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>				
12	<b>Monthly Quantity &amp; Revenue Data</b>	<a href="#">299</a>	NEW 12-08		
13	<b>Natural Gas Company- Gas Revenues and Dekatherms</b>	<a href="#">309</a>	NEW 12-97		
14	<b>Gas Production and Other Gas Supply Expenses</b>	<a href="#">310</a>	NEW 06-04		
15	<b>Natural Gas Storage, Terminaling, Processing Services</b>	<a href="#">311</a>	NEW 06-04		
16	<b>Gas Customer Accounts, Service, Sales, Administrative and General Expenses</b>	<a href="#">312</a>	NEW 06-04		

17	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)	<a href="#">339</a>	NEW 06-04	
	GAS PLANT STATISTICAL DATA			
18	Gas Account - Natural Gas	<a href="#">520</a>	REV 01-11	
19	Shipper Supplied Gas for the Current Quarter	<a href="#">521</a>	REVISED 02-11	

FERC FORM No. 2/3-Q (REV 12-07)

Page 2

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### Important Changes During the Year

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

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

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. None
10. None
11. None
12. None
13. Not applicable




Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Comparative Balance Sheet (Assets And Other Debits)</b>					
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	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	6,669,290,956	6,671,598,448	
3	Construction Work in Progress (107)	200-201	5,902,212	975,270	
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	6,675,193,168	6,672,573,718	
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		557,511,216	431,866,800	
6	Net Utility Plant (Total of line 4 less 5)		6,117,681,952	6,240,706,918	
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)		6,117,681,952	6,240,706,918	
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	(3,692,946)	(1,530,819)	
16	<b>OTHER PROPERTY AND INVESTMENTS</b>				
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)				
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)			
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)			
33	Special Deposits (132-134)			
34	Working Funds (135)			
35	Temporary Cash Investments (136)	222-223	51,051,337	156,742,030
36	Notes Receivable (141)			
37	Customer Accounts Receivable (142)		97,795,046	71,456,476
38	Other Accounts Receivable (143)			10,036,084
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)			
40	Notes Receivable from Associated Companies (145)			
41	Accounts Receivable from Associated Companies (146)			14,556
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)		26,392,333	26,837,169
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)			
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			
52	Gas Stored Underground-Current (164.1)	220		
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	1,054,023	603,882
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)		146,896	63,171
60	Derivative Instrument Assets (175)			
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
62	Derivative Instrument Assets - Hedges (176)			
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			

64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		176,439,635	265,753,368
65	<b>DEFERRED DEBITS</b>			
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	469,399	1,562,581
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas) (183.1 and 183.2)			
72	Clearing Accounts (184)			
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	86,953,185	91,701,218
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		
79	Unrecovered Purchased Gas Costs (191)			
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		87,422,584	93,263,799
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		6,377,851,225	6,598,193,266

Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>					
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	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250-251			
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	5,983,430,550	6,228,083,098	
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			
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	117			
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		5,983,430,550	6,228,083,098	
16	<b>LONG TERM DEBT</b>				
17	Bonds (221)	256-257			
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257	51,618,595	51,618,595	
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)		51,618,595	51,618,595	
25	<b>OTHER NONCURRENT LIABILITIES</b>				
26	Obligations Under Capital Leases-Noncurrent (227)				
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)				

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)			
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt			
38	Notes Payable (231)			
39	Accounts Payable (232)		18,092,578	5,431,613
40	Notes Payable to Associated Companies (233)			
41	Accounts Payable to Associated Companies (234)		21,252,617	11,923,244
42	Customer Deposits (235)		37,114,583	35,719,583
43	Taxes Accrued (236)	262-263	252,994,289	224,855,318
44	Interest Accrued (237)			
45	Dividends Declared (238)			
46	Matured Long-Term Debt (239)			
47	Matured Interest (240)			
48	Tax Collections Payable (241)			
49	Miscellaneous Current and Accrued Liabilities (242)	268	11,460,065	32,060,717
50	Obligations Under Capital Leases-Current (243)			
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)		340,914,132	309,990,475
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)		1,532,122	2,154,605
58	Accumulated Deferred Investment Tax Credits (255)			
59	Deferred Gains from Disposition of Utility Plant (256)			
60	Other Deferred Credits (253)	269	355,826	14,249
61	Other Regulatory Liabilities (254)	278		6,332,244
62	Unamortized Gain on Reacquired Debt (257)	260		

63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
64	Accumulated Deferred Income Taxes - Other Property (282)			
65	Accumulated Deferred Income Taxes - Other (283)			
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		1,887,948	8,501,098
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		6,377,851,225	6,598,193,266

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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## 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 (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts 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 the prior year quarter.
4. If additional columns are needed place them in a footnote.

## Annual or Quarterly, if applicable

Do not report fourth quarter data in columns (e) and (f)

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 spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

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.

Use page 122 for important notes regarding the statement of income for any account thereof.

Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be 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 revenue 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 respect to power or gas purchases.

Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

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 and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to the

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)
1	UTILITY OPERATING INCOME									
2	Gas Operating Revenues (400)	300-301	586,673,679	556,304,558	203,184,960	190,335,501			586,673,679	556,304,558
3	Operating Expenses									
4	Operation Expenses (401)	317-325	149,310,451	128,055,435	54,384,147	44,461,750			149,310,451	128,055,435
5	Maintenance Expenses (402)	317-325	1,455,494	1,370,168	586,902	819,324			1,455,494	1,370,168
6	Depreciation Expense (403)	336-338	123,876,575	124,198,256	41,318,564	41,440,310			123,876,575	124,198,256
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338								
8	Amort. & Depl. of Utility Plant (404-405)	336-338	1,791,865	656,709	440,321	189,713			1,791,865	656,709
9	Amortization of Utility Plant Accr. 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)		1,873,648	1,187,373	995,668	(50,827)			1,873,648	1,187,373
13	(Less) Regulatory Credits (407.4)		7,112,709	1,077,730	3,327,278	439,831			7,112,709	1,077,730
14	Taxes Other Than Income Taxes (408.1)	262-263	149,914,585	148,588,652	50,180,173	49,575,995			149,914,585	148,588,652
15	Income Taxes-Federal (409.1)	262-263								
16	Income Taxes-Other (409.1)	262-263								
17	Provision of Deferred Income Taxes (410.1)	234-235								
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235								
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)		421,109,909	402,978,863	144,578,497	135,996,434			421,109,909	402,978,863
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to line 27)		165,563,770	153,325,695	58,606,463	54,339,067			165,563,770	153,325,695
28	OTHER INCOME AND DEDUCTIONS									
29	Other Income									
30										

	Nonutility Operating Income									
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)									
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)		21,568	67,802	5,675	27,503				
38	Allowance for Other Funds Used During Construction (419.1)		60,940	21,175	41,969	30,189				
39	Miscellaneous Nonoperating Income (421)		65,663	2,917,365	293,904	2,917,365				
40	Gain on Disposition of Property (421.1)									
41	TOTAL Other Income (Total of lines 31 thru 40)		148,171	3,006,342	341,548	2,975,057				
42	Other Income Deductions									
43	Loss on Disposition of Property (421.2)									
44	Miscellaneous Amortization (425)		5,268,049	5,268,049	1,756,016	1,756,015				
45	Donations (426.1)	340	115,802	119,415	15,178	11,690				
46	Life Insurance (426.2)									
47	Penalties (426.3)									
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		107,114	97,331	40,548	39,533				
49			264,323	13,353	275,312	38,465				

	Other Deductions (426.5)									
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	5,755,288	5,498,148	2,087,054	1,845,703				
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								
54	Income Taxes-Other (409.2)	262-263								
55	Provision for Deferred Income Taxes (410.2)	234-235								
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235								
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)									
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(5,607,117)	(2,491,806)	(1,745,506)	1,129,354				
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	3,620,829	3,019,402	1,220,206	1,143,536				

68	Other Interest Expense (431)	340								
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		11,628	9,164	16,594	13,447				
70	Net Interest Charges (Total of lines 62 thru 69)		3,609,201	3,010,238	1,203,612	1,130,089				
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		156,347,452	147,823,651	55,657,345	54,338,332				
72	EXTRAORDINARY ITEMS									
73	Extraordinary Income (434)									
74	(Less) Extraordinary Deductions (435)									
75	Net Extraordinary Items (Total of line 73 less line 74)									
76	Income Taxes-Federal and Other (409.3)	262-263								
77	Extraordinary Items after Taxes (line 75 less line 76)									
78	Net Income (Total of line 71 and 77)		156,347,452	147,823,651	55,657,345	54,338,332				

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### Statement of Accumulated Comprehensive Income and Hedging Activities

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

Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 114, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								147,823,651	
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								156,347,452	
10	Balance of Account 219 at End of Current Quarter/Year									



Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Statement of Retained Earnings</b>				
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>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).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>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.</p> <p>5. Show dividends for each class and series of capital stock.</p>				
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		0	0
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit (Debit)			
7	Appropriations of Retained Earnings (Account 436)			
8	Appropriations of Retained Earnings Amount			
9	Dividends Declared-Preferred Stock (Account 437)			
10	Dividends Declared-Preferred Stock Amount			
11	Dividends Declared-Common Stock (Account 438)			
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)		0	0
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)		0	0
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 19)			0
21	UNAPPROPRIATED UNDISTIBUTED 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)			
26	Balance-End of Year			0



Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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FOOTNOTE DATA

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

**Schedule Page: 118 Line No.: 1 Column: c**

Rover Pipeline LLC as a limited liability company records members' equity in Other Paid-in Capital.

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### Statement of Cash Flows

1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other (line 25) 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)	156,347,452	147,823,651
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	123,876,575	124,198,256
5	Amortization of (Specify) (footnote details)		
5.1	Amortization (footnote details):	7,059,914	5,924,758
6	Deferred Income Taxes (Net)		
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	(16,371,655)	11,936,455
9	Net (Increase) Decrease in Inventory	2,606,963	129,229
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	58,427,237	2,376,446
12	Net (Increase) Decrease in Other Regulatory Assets	1,093,182	(1,270,964)
13	Net Increase (Decrease) in Other Regulatory Liabilities	(6,332,244)	(98,463)
14	(Less) Allowance for Other Funds Used During Construction	60,940	21,175
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other Adjustments to Cash Flows from Operating Activities		
16.1	Other (footnote details):	(628,580)	(1,753,695)
18	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 16)	326,017,904	289,244,498
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(30,745,513)	(91,142,627)
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	(60,940)	(21,175)
27	Other Construction and Acquisition of Plant, Investment Activities		
27.1	Net Salvage Proceeds and Cost of Removal	(24,024)	(1,198)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(30,708,597)	(91,122,650)
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)		
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		
47	Other Adjustments to Cash Flows from Investment Activities:		
49	Net Cash Provided by (Used in) Investing Activities (Total of lines 28 thru 47)	(30,708,597)	(91,122,650)
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	Notes Payable to Related Party		27,118,595
57	Net Increase in Short-term Debt (c)		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)	0	27,118,595
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		
66	Net Decrease in Short-Term Debt (c)		

67	Other Adjustments to Financing Cash Flows		
67.1	Contributions	20,000,000	102,537,500
67.2	Distributions	(421,000,000)	(396,626,910)
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)	(401,000,000)	(266,970,815)
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	(105,690,693)	(68,848,967)
76	Cash and Cash Equivalents at Beginning of Period	156,742,030	123,237,898
78	Cash and Cash Equivalents at End of Period	51,051,337	54,388,931

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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## FOOTNOTE DATA

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

## Schedule Page: 120 Line No.: 5 Column: b

Amortization:	<u>Amount</u>
Utility plant (404-405)	\$ 1,791,865
Miscellaneous amortization (425)	<u>5,268,049</u>
	\$ 7,059,914

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

## Schedule Page: 120 Line No.: 15 Column: b

Other operating:	<u>Amount</u>
Prepayments, net	\$ (450,141)
FERC annual charge adjustments, net	(520,016)
Deferred credit - Interest	<u>341,577</u>
	\$ (628,580)

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### Notes to Financial Statements

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. 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.

**NOTE A - ORGANIZATION, OPERATIONS AND BASIS OF PRESENTATION:**

**Organization.** Rover Pipeline LLC ("Rover") is a Delaware limited liability company, owned 65% by ET Rover Pipeline, LLC ("Rover Holdco"), 20% by Traverse Rover LLC and 15% by Traverse Rover II LLC (collectively, the "Members"). Traverse Rover LLC and Traverse Rover II LLC (collectively the "Traverse Member") are wholly-owned subsidiaries of Traverse Midstream Holdings LLC, which is primarily owned by The Energy & Minerals Group. Rover Holdco is owned 50.1% by Energy Transfer LP, and 49.9% by a fund managed by Blackstone Energy Partners and Blackstone Capital Partners.

**Operations.** Rover is a 719-mile natural gas pipeline designed to transport 3.4 billion cubic feet per day ("Bcf/d") of domestically produced natural gas from the Marcellus and Utica Shale production areas to markets across the United States and into Canada. Rover is subject to the jurisdiction of the Federal Energy Regulatory Commission ("FERC").

**Basis of Presentation.** These interim financial statements should be read in conjunction with the financial statements and notes thereto contained in Rover's FERC Form 2 for the year ended December 31, 2020. These financial statements are unaudited, but in the opinion of management, all adjustments have been made that are necessary to fairly state the financial position, results of operations and cash flows for the periods presented. Certain information and notes which would substantially duplicate the disclosures contained in the most recent FERC Form 2 have been omitted.

**NOTE B - RELATED PARTY TRANSACTIONS:**

As of September 30, 2021 and December 31, 2020, Rover has note payable in aggregate principal amounts of \$51.6 million at the Prime Rate plus 6% due to Rover Holdco on December 31, 2022. The note was repaid on October 26, 2021. As of September 30, 2021, Rover accrued interest of \$3.6 million to Rover Holdco.

Rover received capital contributions from its Members of \$20 million and \$102.5 million during the nine months ended September 30, 2021 and 2020, respectively. Rover paid cash distributions to its Members of \$421 million and \$396.6 million during the nine months ended September 30, 2021 and 2020, respectively.

**NOTE C - COMMITMENTS, CONTINGENCIES AND ENVIRONMENTAL LIABILITIES:**

**Liabilities for Litigation and Other Claims.** Rover records accrued liabilities for litigation and other claim costs when management believes a loss is probable and reasonably estimable. When management believes there is at least a reasonable possibility that a material loss or an additional material loss may have been incurred, Rover discloses (i) an estimate of the possible loss or range of loss in excess of the amount accrued; or (ii) a statement that such an estimate cannot be made. As of September 30, 2021 and December 31, 2020, Rover had no recorded litigation and other claim-related accrued liabilities. Rover does not have any material litigation or other claim contingency matters assessed as probable or reasonably possible that would require disclosure in the financial statements.

On November 3, 2017, the State of Ohio and the Ohio Environmental Protection Agency ("Ohio EPA") filed suit against Rover and other defendants (collectively, the "Defendants") seeking to recover approximately \$2.6 million in civil penalties allegedly owed and certain injunctive relief related to permit compliance. The Defendants filed several motions to dismiss, which were granted on all counts. The Ohio EPA appealed, and on December 9, 2019, the Fifth District Court of Appeals entered a unanimous judgment affirming the trial court. The Ohio EPA sought review from the Ohio Supreme Court, which the Defendants opposed in briefs filed in February 2020. On April 22, 2020, the Ohio Supreme Court granted the Ohio EPA's request for review. Briefing has concluded and oral argument was held on January 26, 2021. The parties are awaiting a decision.

**Environmental Matters.** Rover's operations are subject to federal, state and local laws, rules and regulations regarding water quality, hazardous and solid waste management, air quality control and other environmental matters. These laws, rules and regulations require Rover to conduct its operations in a specified manner and to obtain and comply with a wide variety of environmental regulations, licenses, permits, inspections and other approvals. Failure to comply with environmental laws, rules and regulations may expose Rover to significant fines, penalties and/or interruptions in operations. Rover's environmental policies and procedures are designed to achieve compliance with such applicable laws and regulations. These evolving laws and regulations and claims for damages to property, employees, other persons and the environment resulting from current or past operations may result in significant expenditures and liabilities in the future. Rover engages in a process of updating and revising its procedures for the ongoing evaluation of its operations to identify potential environmental exposures and enhance compliance with regulatory requirements.

**NOTE D - SUPPLEMENTAL CASH FLOW INFORMATION:**

Accrued capital expenditures were \$1.2 million and \$38 million as of September 30, 2021 and 2020, respectively.





Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 09/30/2021		Year/Period of Report: End of: 2021/ Q3	
<b>Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion</b>							
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)	6,657,880,613		6,657,880,613			
4	Property Under Capital Leases	0					
5	Plant Purchased or Sold	0					
6	Completed Construction not Classified	11,410,343		11,410,343			
7	Experimental Plant Unclassified	0					
8	TOTAL Utility Plant (Total of lines 3 thru 7)	6,669,290,956	0	6,669,290,956	0	0	
9	Leased to Others	0					
10	Held for Future Use	0					
11	Construction Work in Progress	5,902,212		5,902,212			
12	Acquisition Adjustments	0					
13	TOTAL Utility Plant (Total of lines 8 thru 12)	6,675,193,168	0	6,675,193,168	0	0	
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	557,511,216		557,511,216			
15	Net Utility Plant (Total of lines 13 and 14)	6,117,681,952	0	6,117,681,952	0	0	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION						
17	In Service:						
18	Depreciation	552,195,608		552,195,608			
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	0					
20	Amortization of Underground Storage Land and Land Rights	0					
21	Amortization of Other Utility Plant	5,315,608		5,315,608			
22	TOTAL In Service (Total of lines 18 thru 21)	557,511,216	0	557,511,216	0	0	
23	Leased to Others						
24	Depreciation	0					

25	Amortization and Depletion	0				
26	TOTAL Leased to Others (Total of lines 24 and 25)	0	0	0	0	0
27	Held for Future Use					
28	Depreciation	0				
29	Amortization	0				
30	TOTAL Held for Future Use (Total of lines 28 and 29)	0	0	0	0	0
31	Abandonment of Leases (Natural Gas)	0				
32	Amortization of Plant Acquisition Adjustment	0				
33	TOTAL Accum. Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	557,511,216		557,511,216		

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Gas Plant in Service and Accumulated Provision for Depreciation by Function</b>			
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	32,621,298	5,315,608
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 Terminating and Processing Plant		
8	Transmission	6,635,908,311	552,156,089
9	Distribution		
10	General	761,347	39,519
11	TOTAL (total of lines 1 thru 10)	6,669,290,956	557,511,216

Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 09/30/2021		Year/Period of Report: End of: 2021/ Q3			
<b>Other Regulatory Assets (Account 182.3)</b>									
<p>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).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (b).</p> <p>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.</p> <p>4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.</p> <p>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).</p>									
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	Deferred Cashout		Section 22.1 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No. 1.	1,054,032	89,068	407.3		1,084,735	58,365
2	Fuel Tracker		Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No. 1.		411,034				411,034
40	TOTAL			1,054,032	500,102			1,084,735	469,399

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**Other Regulatory Liabilities (Account 254)**

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	<a href="#">/a</a> Fuel Tracker	2,916,244	407.4	3,940,349		1,024,105	0
45	Total	2,916,244		3,940,349	0	1,024,105	

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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FOOTNOTE DATA

<a href="#">(a)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
<b>Schedule Page: 278 Line No.: 1 Column: a</b>
Section 21 of the General Terms and Conditions of Rover's FERC Gas Tariff, Volume No.1.

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### 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 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 (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)
1	Total Sales (480-488)					0					
2	Transportation of Gas for Others (489.2 and 489.3)										
3	FT	95,395,518		104,936	64,698,689	64,803,625	102,291,283		112,520	66,234,175	66,346,695
4	GPS				209,999	209,999				85,090	85,090
5	IT	7,597,523		8,357	3,082,008	3,090,365	2,751,868		3,027	1,217,202	1,220,234
63	Total Transportation (Other than Gathering)	102,993,041	0	113,293	67,990,696	68,103,989	105,043,151	0	115,547	67,536,467	67,652,014
64	Storage (489.4)										
65											
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											

80											
81											
82											
83											
84											
85											
86											
87											
88											
89											
90	Total Storage										
91	Gathering (489.1)										
92	Gathering-Firm					0					
93	Gathering-Interruptible					0					
94	Total Gathering (489.1)	0	0	0	0	0	0	0	0	0	
95	Additional Revenues										
96	Products Sales and Extraction (490-492)					0					
97	Rents (493-494)					0					
98	(495) Other Gas Revenues					0					
99	(496) (Less) Provision for Rate Refunds					0					
100	Total Additional Revenues	0	0	0	0	0	0	0	0	0	
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	102,993,041	0	113,293	67,990,696	68,103,989	105,043,151	0	115,547	67,536,467	67,61



Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Natural Gas Company- Gas Revenues and Dekatherms</b>				
1. Report below in columns (b), (d) and (f) natural gas operating revenues for each prescribed account year to date. 2. In column (f) 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)	0	0	
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	586,673,679	912,556,326	
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			
20	Subtotal:	586,673,679		
21	(496) (Less) Provision for Rate Refunds			
22	TOTAL	586,673,679		

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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### 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	<b>Production Expenses</b>	
2	<b>Manufactured Gas Production</b>	
3	Total Manufactured Gas Production (700-742)	
4	<b>Natural Gas Production and Gathering</b>	
5	(750-760) Operation	
6	(761-769) Maintenance	
7	Total Natural Gas Production and Gathering (lines 5 and 6)	
8	<b>Production Extraction</b>	
9	(770-783) Operation	
10	(784-791) Maintenance	
11	Total Production Extraction (lines 9 and 10)	
12	(795-798) Exploration and Development Expenses	
13	<b>Other Gas Supply Expenses</b>	
14	<b>Operation</b>	
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	8,453,600
20	(804) Natural Gas City Gate Purchases	
21	(804.1) Liquefied Natural Gas Purchases	
22	(805) Other Gas Purchases	
23	(805.1) (Less) Purchase Gas Cost Adjustments	
24	Total Purchased Gas (lines 15 through 23)	8,453,600
25	(806) Exchange Gas	2,867,456
26	<b>Purchased Gas Expenses</b>	
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	35,317,372
34	(808.2) (Less) Gas Delivered to Storage - Credit	41,399,366
35	(809.1) Withdrawals of Liquefield Natural Gas for Processing - Debit	
36	(809.2) (Less) Deliveries of Natural Gas Processing - Credit	
37	<b>Gas Used in Utility Operation - Credit</b>	
38	(810) Gas Used for Compressor Station Fuel - Credit	19,952,689
39	(811) Gas Used for Products Extraction - Credit	
40	(812) Gas Used for Other Utility Operations - Credit	4,745,569
41	Total Gas Used in Utility Operations - Credit (Lines 38 thru 40)	24,698,258
42	(813) Other Gas Supply Expense	2,896,303
43	Total Other Gas Supply Expenses (Lines 24, 25, 32, 33, thru 36, 42, less 41)	(16,562,893)
44	Total Production Expenses (Lines 3, 7, 11, 12, and 43)	(16,562,893)

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Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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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	<b>NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>	
2	<b>UNDERGROUND STORAGE EXPENSES</b>	
3	(814-826) Operations	
4	(830-837) Maintenance	
5	Total Underground Storage Expenses (Lines 3 and 4)	
6	<b>OTHER STORAGE EXPENSES</b>	
7	(840-842.3) Operations	
8	(843.1-843.9) Maintenance	
9	Total Other Storage Expenses (lines 7 and 8)	
10	<b>LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING</b>	
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	<b>TRANSMISSION EXPENSES</b>	
15	<b>Transmission Operation Expenses</b>	
16	(850) Operation Supervision and Engineering	2,849,076
17	(851) System Control and Load Dispatching	1,207,268
18	(852) Communication System Expenses	
19	(853) Compressor Station Labor and Expenses	5,247,508
20	(854) Gas for Compressor Station Fuel	19,952,689
21	(855) Other Fuel and Power for Compressor Stations	9,996,547
22	(856) Mains Expenses	1,392,128
23	(857) Measuring and Regulating Station Expenses	499,788
24	(858) Transmission and Compression of Gas by Others	107,174,361
25	(859) Other Expenses	
26	(860) Rents	239,350
27	Total Transmission Operation Expenses (Lines 16 through 26)	148,558,715
28	<b>Transmission Maintenance Expenses</b>	
29	(861) Maintenance Supervision and Engineering	
30	(862) Maintenance of Structures and Improvements	

31	(863) Maintenance of Mains	56,488
32	(864) Maintenance of Compressor Station Equipment	1,392,889
33	(865) Maintenance of Measuring and Regulating Equipment	6,117
34	(866) Maintenance of Communication Equipment	
35	(867) Maintenance of Other Equipment	
36	Total Transmission Maintenance Expenses (Lines 29 through 35)	1,455,494
37	Total Transmission Expenses (lines 27 and 36)	150,014,209
38	<b>DISTRIBUTION EXPENSES</b>	
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)	150,014,209

Name of Respondent: Rover Pipeline LLC		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
<b>Gas Customer Accounts, Service, Sales, Administrative and General Expenses</b>				
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	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
5	<b>Operations</b>			
6	920 Administrative and General Salaries	8,014,277		
7	921 Office Supplies and Expenses	2,467,102		
8	(Less) 922 Administrative Expenses Transferred-Credit	133,076		
9	923 Outside Services Employed	2,133,736		
10	924 Property Insurance	835,077		
11	925 Injuries and Damages	410,830		
12	926 Employee Pensions and Benefits	2,028,110		
13	927 Franchise Requirements			
14	928 Regulatory Commission Expenses	953,712		
15	(Less) 929 Duplicate Charges-Credit			
16	930.1 General Advertising Expenses			
17	930.2 Miscellaneous General Expenses			
18	931 Rents	604,861		
19	TOTAL Operation (Total of lines 6 through 18)	17,314,629		
20	<b>Maintenance</b>			
21	932 Maintenance of General Plant			
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	17,314,629		

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**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			1,791,865		1,791,865
2	Production Plant, Manufacturing Plant					0
3	Production and Gathering Plant - Natural Gas					0
4	Products Extraction - Natural Gas					0
5	Underground Gas Storage Plant					0
6	Other Storage Plant					0
7	Base Load LNG Terminaling and Processing Plant					0
8	Processing Plant					0
9	Transmission Plant	124,120,240				124,120,240
10	Distribution Plant					0
11	General Plant	(243,665)				(243,665)
12	Common Plant					0
13	Total	123,876,575	0	1,791,865	0	125,668,440

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**Gas Account - Natural Gas**

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

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only (d)
1	Name of System	Rover Pipeline LLC		
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		2,200,000	1,200,000
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	912,556,326	312,367,102
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		
10	Gas Received as Imbalances (Account 806)	328	1,289,714	504,321
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	569,710,492	179,493,739
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		4,913,500	1,701,078
14	Gas Received from Shippers as Lost and Unaccounted for		9,847	3,409
15	Other Receipts (Specify) (footnote details)		8,742,709	3,118,874
15.1	Other Receipts Include Line Pack		8,742,709	3,118,874
16	Total Receipts (Total of lines 3 thru 15)		1,499,422,588	498,388,523



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	912,556,326	312,367,102
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		
25	Gas Delivered as Imbalances (Account 806)	328	1,441,949	628,012
26	Deliveries of Gas to Others for Transportation (Account 858)	332	569,710,492	179,493,739
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	5,655,076	2,000,907
29	Other Deliveries and Gas Used for Other Operations		11,573,130	4,319,063
29.1	Other Deliveries Include Line Pack and Other Fuel		11,573,130	4,319,063
30	Total Deliveries (Total of lines 18 thru 29)		1,500,936,973	498,808,823
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		(1,514,385)	(420,300)
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		1,499,422,588	498,388,523

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FERC Form

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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FOOTNOTE DATA

(a) Concept: QuantityOfNaturalGasReceivedByUtilityGasPurchases

Schedule Page: 520 Line No.: 1 Column: c

Gas Purchases were booked to Natural Gas Transmission Line Purchases, Account 803. This footnote also applies to column (d).

(b) Concept: GasUsedForOtherDeliveriesAndGasUsedForOtherOperations

Schedule Page: 520 Line No.: 29 Column: d

	(Dth)
Gas used as fuel	994,276
Reported on page 521, line 22, column (e)	994,276
Line pack	<u>3,324,787</u>
Reported on page 520, line 29, columns (d)	<u>4,319,063</u>

FERC FORM No. 2/3-Q (REV 01-11)

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Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**Shipper Supplied Gas for the Current Quarter**

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the account 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
- 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 gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Line 14 unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Line 14 unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the basis for valuing the gas reported in Columns (f), (g) and (h).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether the gas is used for gathering, production/ extraction, or other operational purposes.
- 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) through (f).
- 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) through (f).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 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)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)								
2	Gathering				0				
3	Production/Extraction/Processing				0				
4	Transmission	49,030	523,453	8,694	581,177	162,295	1,732,681	28,778	1,923,754
5	Distribution				0				
6	Storage				0				
7	Total Shipper Supplied Gas	49,030	523,453	8,694	581,177	162,295	1,732,681	28,778	1,923,754
	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)								
9	Gathering				0				
10	Production/Extraction/Processing				0				
11	Transmission	55,290	590,279	9,803	655,372	183,014	1,953,881	32,452	2,169,347
12	Distribution				0				
13	Storage				0				
14	Total gas used in compressors	55,290	590,279	9,803	655,372	183,014	1,953,881	32,452	2,169,347
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)								
16	Gathering				0				
17	Production/Extraction/Processing				0				
18	Transmission	31,055	331,546	5,507	368,108	102,664	1,096,052	18,204	1,216,926

19	Distribution				0				
20	Storage				0				
21	Other Deliveries (specify) (footnote details)				0				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	31,055	331,546	5,507	368,108	102,664	1,096,052	18,204	1,216,9
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)								
24	Gathering				0				
25	Production/Extraction/Processing				0				
26	Transmission	(10,017)	(106,943)	(1,776)	(118,736)	(33,161)	(354,036)	(5,881)	(393,07
27	Distribution				0				
28	Storage				0				
29	Other Deliveries (specify) (footnote details)				0				
30	Total Gas Lost And Unaccounted For	(10,017)	(106,943)	(1,776)	(118,736)	(33,161)	(354,036)	(5,881)	(393,07
30.1	NET EXCESS OR (DEFICIENCY)								
31	Other Losses				0				
32	Gathering				0				
33	Production/Extraction/Processing				0				
34	Transmission	(27,298)	(291,429)	(4,840)	(323,567)	(90,222)	(963,216)	(15,997)	(1,069,43
35	Distribution				0				
36	Storage				0				
37	Total Net Excess Or (Deficiency)	(27,298)	(291,429)	(4,840)	(323,567)	(90,222)	(963,216)	(15,997)	(1,069,43
38	DISPOSITION OF EXCESS GAS:								
39	Gas sold to others				0				
40	Gas used to meet imbalances				0				
41	Gas added to system gas				0				
42	Gas returned to shippers				0				
43.1									
43.2									
43.3									
43.4									
43.5									
43.6									
43.7									
43.8									
51	Total Disposition Of Excess Gas	0	0	0	0	0	0	0	

52	GAS ACQUIRED TO MEET DEFICIENCY:								
53	System gas	27,298	291,429	4,840	323,567	90,222	963,216	15,997	1,069,43
54	Purchased gas				0				
55.1									
55.2									
55.3									
55.4									
55.5									
55.6									
55.7									
55.8									
55.9									
55.10									
65	Total Gas Acquired To Meet Deficiency	27,298	291,429	4,840	323,567	90,222	963,216	15,997	1,069,43

## SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT

Line No.	Item (a)	Quarter Dth (b)
66	Forwardhaul Volume in Dths for the Quarter	307,541,710
67	Backhaul Volume in Dths for the Quarter	4,825,392
68	TOTAL (Lines 66 and 67)	312,367,102

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
FOOTNOTE DATA			

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

**Schedule Page: 521 Line No.: 7 Column: e**

The allocation is derived from the throughput volume of each contract within the billing system. A path to path calculation of the rate utilized within the contract billing is determined and a percentage for recourse rate, discount rate and negotiated rate is derived based on the rate charged within the paths.

This footnote also applies to column (e) lines 7, 14, 30, 37, 51, and 65.

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

**Schedule Page: 521 Line No.: 7 Column: h**

The value of this gas is based on the weighted average rate for system gas.

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**Shipper Supplied Gas for the Current Quarter**

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the account 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
- 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 that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and wheel
- 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
- 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
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2							
		Discounted rate Dth (b)	Negotiated Rate Dth (c)	Recourse Rate Dth (d)	Total Dth (e)	Amount Collected (Dollars)			
						Discounted Rate, Amount (f)	Negotiated Rate Amount (g)	Recourse rate Amount (h)	Total Amount (i)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)								
2	Gathering				0				(
3	Production/Extraction/Processing				0				(
4	Transmission	38,207	511,385	16,424	566,016	141,129	1,888,974	60,668	2,090,771
5	Distribution				0				(
6	Storage				0				(
7	Total Shipper Supplied Gas	38,207	511,385	16,424	566,016	141,129	1,888,974	60,668	2,090,771
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)								
9	Gathering				0				(
10	Production/Extraction/Processing				0				(
11	Transmission	44,806	599,711	19,260	663,777	166,175	2,224,206	71,435	2,461,816
12	Distribution				0				(
13	Storage				0				(
14	Total gas used in compressors	44,806	599,711	19,260	663,777	166,175	2,224,206	71,435	2,461,816
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)								
16	Gathering				0				(
17	Production/Extraction/Processing				0				(
18	Transmission	20,595	275,664	8,854	305,113	76,308	1,021,358	32,803	1,130,465

19	Distribution				0				(
20	Storage				0				(
21	Other Deliveries (specify) (footnote details)				0				(
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	20,595	275,664	8,854	305,113	76,308	1,021,358	32,803	1,130,466
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)								
24	Gathering				0				(
25	Production/Extraction/Processing				0				(
26	Transmission	(9,862)	(132,003)	(4,240)	(146,105)	(36,570)	(489,475)	(15,720)	(541,765)
27	Distribution				0				(
28	Storage				0				(
29	Other Deliveries (specify) (footnote details)				0				(
30	Total Gas Lost And Unaccounted For	(9,862)	(132,003)	(4,240)	(146,105)	(36,570)	(489,475)	(15,720)	(541,765)
30.1	NET EXCESS OR (DEFICIENCY)								
31	Other Losses				0				(
32	Gathering				0				(
33	Production/Extraction/Processing				0				(
34	Transmission	(17,332)	(231,987)	(7,450)	(256,769)	(64,784)	(867,115)	(27,850)	(959,749)
35	Distribution				0			0	(
36	Storage				0			0	(
37	Total Net Excess Or (Deficiency)	(17,332)	(231,987)	(7,450)	(256,769)	(64,784)	(867,115)	(27,850)	(959,749)
38	DISPOSITION OF EXCESS GAS:								
39	Gas sold to others				0				(
40	Gas used to meet imbalances				0				(
41	Gas added to system gas				0				(
42	Gas returned to shippers				0				(
43.1									
43.2									
43.3									
43.4									
43.5									
43.6									
43.7									
43.8									
51	Total Disposition Of Excess Gas	0	0	0	0	0	0	0	(



52	GAS ACQUIRED TO MEET DEFICIENCY:								
53	System gas	17,332	231,987	7,450	256,769	64,784	867,115	27,850	959,749
54	Purchased gas				0				0
55.1									
55.2									
55.3									
55.4									
55.5									
55.6									
55.7									
55.8									
55.9									
55.10									
65	Total Gas Acquired To Meet Deficiency	17,332	231,987	7,450	256,769	64,784	867,115	27,850	959,749

Name of Respondent: Rover Pipeline LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 09/30/2021	Year/Period of Report: End of: 2021/ Q3
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**Shipper Supplied Gas for the Current Quarter**

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

Line No.	Item (a)	Month 3							
		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)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)								
2	Gathering				0				
3	Production/Extraction/Processing				0				
4	Transmission	35,792	489,661	31,841	557,294	160,793	2,199,750	143,041	2,503,584
5	Distribution				0				
6	Storage				0				
7	Total Shipper Supplied Gas	35,792	489,661	31,841	557,294	160,793	2,199,750	143,041	2,503,584
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)								
9	Gathering				0				
10	Production/Extraction/Processing				0				
11	Transmission	43,786	599,020	38,952	681,758	196,682	2,690,739	171,968	3,059,389
12	Distribution				0				
13	Storage				0				
14	Total gas used in compressors	43,786	599,020	38,952	681,758	196,682	2,690,739	171,968	3,059,389
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)								
16	Gathering				0				
17	Production/Extraction/Processing				0				
18	Transmission	20,620	282,092	18,343	321,055	92,490	1,265,323	82,279	1,440,057

19	Distribution				0				
20	Storage				0				
21	Other Deliveries (specify) (footnote details)				0				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations	20,620	282,092	18,343	321,055	92,490	1,265,323	82,279	1,440,06
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)								
24	Gathering				0				
25	Production/Extraction/Processing				0				
26	Transmission	(9,984)	(136,593)	(8,882)	(155,459)	(45,009)	(615,754)	(40,040)	(700,80
27	Distribution				0				
28	Storage				0				
29	Other Deliveries (specify) (footnote details)				0				
30	Total Gas Lost And Unaccounted For	(9,984)	(136,593)	(8,882)	(155,459)	(45,009)	(615,754)	(40,040)	(700,80
30.1	NET EXCESS OR (DEFICIENCY)								
31	Other Losses				0				
32	Gathering				0				
33	Production/Extraction/Processing				0				
34	Transmission	(18,630)	(254,858)	(16,572)	(290,060)	(83,370)	(1,140,558)	(71,166)	(1,295,09
35	Distribution				0				
36	Storage				0				
37	Total Net Excess Or (Deficiency)	(18,630)	(254,858)	(16,572)	(290,060)	(83,370)	(1,140,558)	(71,166)	(1,295,09
38	DISPOSITION OF EXCESS GAS:								
39	Gas sold to others				0				
40	Gas used to meet imbalances				0				
41	Gas added to system gas				0				
42	Gas returned to shippers				0				
43.1									
43.2									
43.3									
43.4									
43.5									
43.6									
43.7									
43.8									
51	Total Disposition Of Excess Gas	0	0	0	0	0	0	0	

52	GAS ACQUIRED TO MEET DEFICIENCY:								
53	System gas	18,630	254,858	16,572	290,060	83,370	1,140,558	71,166	1,295,06
54	Purchased gas				0				
55.1									
55.2									
55.3									
55.4									
55.5									
55.6									
55.7									
55.8									
55.9									
55.10									
65	Total Gas Acquired To Meet Deficiency	18,630	254,858	16,572	290,060	83,370	1,140,558	71,166	1,295,06

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