

Northern Border Pipeline Company
 Summary of Costs by Supply Zone and Market Area

Line No.	Description (a)	Schedule Reference (b)	Ratio (c)	Total (d)	Transmission		F/N ID
					Supply Zone (e)	Market Area (f)	
1	Total Operating & Maintenance Expenses	H-1		\$43,192,273	\$15,361,535	\$27,830,737	
TOTAL GAS PLANT RATIO (GP)							
2	Direct Gas Plant Amount...\$			2,484,805,184	867,986,229	1,616,818,954	
3	Ratio...%		GP	100.00%	34.93%	65.07%	
4	Indirect Gas Plant Amount...\$		GP	23,565,635	8,231,476	15,334,159	
5	Total Gas Plant...\$	C		2,508,370,819	876,217,705	1,632,153,113	
TOTAL ACCUMULATED DD&A RATIO (DA)							
6	Direct DD&A Amount...\$			(961,216,917)	(423,229,168)	(537,987,749)	
7	Ratio...%		DA	100.00%	44.03%	55.97%	
8	Indirect DD&A Amount...\$		DA	(16,536,113)	(7,280,851)	(9,255,262)	
9	Total DD&A...\$	D		(977,753,030)	(430,510,019)	(547,243,011)	
NET PLANT RATIO (NP)							
10	Ratio...%		NP	100.0%	29.1%	70.9%	
11	Ratio...%		NP	100.0%	29.1%	70.9%	
12	Regulatory Assets	B-2	ZM	(27,095,318)	(8,591,925)	(18,503,392)	
13	Working Capital	E	ZM	4,919,316	1,559,915	3,359,401	
14	Accumulated Deferred Income Taxes	B-1	NP	(359,244,545)	(104,610,084)	(254,634,461)	
15	Total Rate Base	B		1,149,197,242	334,065,592	815,131,649	
RATE BASE RATIO (RB)							
16	Amount...\$			1,149,197,242	334,065,592	815,131,649	
17	Ratio...%		RB	100.00%	29.07%	70.93%	
18	Depreciation and Amortization	H-2	GP	86,896,520	30,352,954	56,543,565	
19	Amortization of Certain Regulatory Assets	B-2	ZM	(711,918)	(225,749)	(486,169)	
RETURN:							
20	Debt Component		RB	40,911,422	11,892,950	29,018,471	
21	Common Equity Component		RB	80,443,807	23,385,015	57,058,792	
22	Total	B		121,355,229	35,277,965	86,077,264	
23	Federal and State Income Taxes	H-3	RB	50,845,984	14,780,928	36,065,056	
TAXES OTHER THAN INCOME:							
24	Direct Ad Valorem			25,480,292	11,517,600	13,962,692	
25	North Dakota		ND	4,924,800	3,816,227	1,108,572	
26	Nebraska		ZM	31,200	9,893	21,306	
27	Total Ad Valorem Taxes	H-4		30,436,291	15,343,720	15,092,571	
NORTH DAKOTA PIPELINE MILEAGE RATIO (ND)							
28	Pipeline Miles...Mileage			277.80	215.27	62.53	
29	Ratio...%		ND	100.00%	77.49%	22.51%	
DELIVERED COMMODITY Dkt MILES (AC)							
30	Actual Commodity Dkt... Dkt Miles			816,973,896,491	324,493,905,253	492,479,991,238	
31	Ratio...%		AC	100.00%	39.72%	60.28%	
32	Compressor Fuel Use Tax		AC	2,442,039	969,978	1,472,061	
33	Other Miscellaneous Taxes		ZM	8,844	2,804	6,040	
34	Payroll Taxes		L	962,761	335,907	626,854	
35	Total Taxes Other Than Income	H-4		33,849,935	16,652,409	17,197,526	
36	Total Cost of Service	A		\$335,428,022	\$112,200,042	\$223,227,980	