

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		\$31,043,805	\$10,536,164	\$20,507,640	
	TOTAL GAS PLANT RATIO (GP)						
2	Direct Gas Plant Amount...\$			2,484,805,183	867,986,229	1,616,818,953	
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		2,508,370,818	876,217,705	1,632,153,112	
	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)	
10	NET PLANT RATIO (NP)			1,530,617,788	445,707,686	1,084,910,101	
11	Ratio...%		NP	100.0%	29.1%	70.9%	
12	Regulatory Assets	B-2	ZM	(27,095,318)	(8,591,925)	(18,503,393)	
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		1,149,197,241	334,065,592	815,131,648	
	RATE BASE RATIO (RB)						
16	Amount...\$			1,149,197,241	334,065,592	815,131,648	
17	Ratio...%		RB	100.00%	29.07%	70.93%	
18	Depreciation and Amortization	H-2	GP	86,896,520	30,352,954	56,543,566	
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	0	0	0	
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		31,407,896	15,682,431	15,725,465	
36	Total Cost of Service	A		<u>\$320,837,516</u>	<u>\$106,404,692</u>	<u>\$214,432,822</u>	