

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

Line No.	Description (a)	Schedule Reference (b)	Ratio (c)	Total (d)	Supply Zone (e)	Transmission Market Area (f)	F/N ID
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>	