

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

Line <u>No.</u>	<u>Description</u> (a)	Schedule <u>Reference</u> (b)	<u>Ratio</u> (c)	<u>Total</u> (d)	Transmission		F/N <u>ID</u>
					<u>Supply Zone</u> (e)	<u>Market Area</u> (f)	
FIELD LABOR RATIO (FL)							
1	Base Period Directly Assigned Field Labor...\$			\$3,455,751	\$1,294,730	\$2,161,021	
2	Ratio...%		FL	100%	37.47%	62.53%	
3	Test Period Labor Adjs O&M Accounts...\$		FL	658,843	246,868	411,975	
4	Indirect Field Labor...\$		FL	2,313,500	866,868	1,446,632	
ZONE MILES RATIO (ZM)							
5	Zone Miles...Mileage			1,249.56	396.22	853.34	
6	Ratio...%		ZM	100.00%	31.71%	68.29%	
7	Indirect Customer Accts/A&G Salaries...\$		ZM	5,193,775	1,646,946	3,546,829	
8	Total Labor	H-1(1)(a)		11,621,869	4,055,412	7,566,457	
TOTAL LABOR RATIO (L)							
9	Total Labor...\$			11,621,869	4,055,412	7,566,457	
10	Ratio...%		L	100%	34.89%	65.11%	
MATERIAL & OTHER RATIO (MO)							
11	Base Period Directly Assigned...\$			3,351,410	1,265,876	2,085,533	
12	Material & Other Ratio...%		MO	100.00%	37.77%	62.23%	
13	Other Fuel and Power for Compressors		AC	12,148,468	4,825,371	7,323,097	
14	Indirect O&M...\$		MO	1,962,253	741,143	1,221,110	
15	Indirect Cust Accts/Sales/A&G/Dontations...\$		ZM	14,108,273	4,473,733	9,634,540	
16	Total Material & Other...\$	H-1(1)(b)		\$31,570,404	11,306,123	20,264,280	
17	Total Operating & Maintenance Expenses	H-1		<u>\$43,192,273</u>	<u>\$15,361,535</u>	<u>\$27,830,737</u>	