

Northern Border Pipeline Company
 Classification of Cost of Service

Line No.	Description (a)	Schedule Reference (b)	Supply Zone (c)	Fixed (d)	Variable (e)	F/N ID
O&M EXPENSES:						
Transmission Expense-Operations						
1	850 Labor		805,568	805,568	0	
2	Mat & Other		417,025	417,025	0	
3	851 Labor		127,297	127,297	0	
4	Mat & Other		6,870	6,870	0	
5	852 Labor		204,448	204,448	0	
6	Mat & Other		114,685	114,685	0	
7	853 Labor		447,402	447,402	0	
8	Mat & Other		1,158,799	0	1,158,799	
9	855 Mat & Other		4,825,371	2,803,308	2,022,064	
9	856 Labor		175,793	175,793	0	
10	Mat & Other		252,983	252,983	0	
11	857 Labor		81,567	81,567	0	
12	Mat & Other		73,801	73,801	0	
13	860 Mat & Other		(2,507)	(2,507)	0	
14	Total Operations Expense		8,689,102	5,508,240	3,180,863	
Maintenance						
15	862 Labor		2,844	2,844	0	
16	Mat & Other		10,005	10,005	0	
17	863 Labor		143,860	143,860	0	
18	Mat & Other		411	411	0	
19	864 Labor		335,807	335,807	0	
20	Mat & Other		665	0	665	
21	865 Labor		84,022	84,022	0	
22	Mat & Other		387	387	0	
23	Total Maintenance Expense		578,001	577,336	665	
24	Total Transmission Expenses		9,267,103	6,085,576	3,181,528	
Sales Expenses						
25	912 Mat & Other		17,948	17,948	0	
26	913 Mat & Other		10,048	10,048	0	
27	Total Sales Expenses		27,996	27,996	0	
Administration & General Expense						
28	920 Labor		1,646,946	1,646,946	0	
29	921 Mat & Other		563,313	563,313	0	
30	922 Mat & Other		(15,334)	(15,334)	0	
31	923 Mat & Other		604,285	604,285	0	
32	924 Mat & Other		43,095	43,095	0	
33	925 Mat & Other		314,241	314,241	0	
34	926 Mat & Other		2,022,374	2,022,374	0	
35	928 Mat & Other		221,970	221,970	0	
36	930.1 Mat & Other		563,157	563,157	0	
37	930.2 Mat & Other		16,640	16,640	0	
38	931 Mat & Other		78,639	78,639	0	
39	Total Administration & General		6,059,326	6,059,326	0	
Donations						
40	426.1		11,398	11,398	0	
41	Total Oper & Maint Expense	H-1	15,365,823	12,184,296	3,181,528	
42	Depreciation and Amortization	H-2	30,352,955	30,352,955	0	
43	Amortization of Certain Regulatory Assets	B-2	(225,749)	(225,749)	0	
RETURN ON RATE BASE:						
44	Debt Component		11,892,950	11,892,950	0	
45	Equity Component		23,385,015	23,385,015	0	
46	Total Return	B	35,277,965	35,277,965	0	
47	State and Federal Income Taxes	H-3	14,780,928	14,780,928	0	
TAXES OTHER THAN INCOME:						
48	Ad Valorem Taxes		15,343,720	15,343,720	0	
49	Payroll Taxes		335,907	335,907	0	
50	Compressor Fuel Use Tax		969,978	0	969,978	
51	Other Taxes		2,804	2,804	0	
52	Total Taxes Other Than Income	H-4	16,652,409	15,682,431	969,978	
53	Total Cost of Service		<u>\$112,204,331</u>	<u>\$108,052,825</u>	<u>\$4,151,506</u>	