

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)	
O&M EXPENSES:							
Transmission Expense-Operations							
1	850 Labor		FL	2,149,901	805,568		1,344,333
2	Mat & Other		MO	1,104,117	417,025		687,092
3	851 Labor		FL	339,730	127,297		212,433
4	Mat & Other		MO	18,189	6,870		11,319
5	852 Labor		FL	545,631	204,448		341,183
6	Mat & Other		MO	303,641	114,685		188,956
7	853 Labor		FL	1,194,027	447,402		746,625
8	Mat & Other		MO	3,068,042	1,158,799		1,909,243
9	855 Mat & Other		AC	0	0		0
10	856 Labor		FL	469,157	175,793		293,364
11	Mat & Other		MO	669,799	252,983		416,816
12	857 Labor		FL	217,686	81,567		136,119
13	Mat & Other		MO	195,396	73,801		121,595
14	860 Mat & Other		MO	(6,638)	(2,507)		(4,131)
15	Total Operations Expense			10,268,678	3,863,731		6,404,947
Maintenance							
16	862 Labor		FL	7,589	2,844		4,745
17	Mat & Other		MO	26,488	10,005		16,483
18	863 Labor		FL	383,935	143,860		240,075
19	Mat & Other		MO	1,089	411		678
20	864 Labor		FL	896,201	335,807		560,394
21	Mat & Other		MO	1,760	665		1,095
22	865 Labor		FL	224,237	84,022		140,215
23	Mat & Other		MO	1,025	387		638
24	Total Maintenance Expense			1,542,324	578,001		964,323
25	Total Transmission Expenses			11,811,002	4,441,732		7,369,270
Sales Expenses							
26	912 Mat & Other		ZM	56,602	17,948		38,654
27	913 Mat & Other		ZM	31,688	10,048		21,640
28	Total Sales Expenses			88,290	27,996		60,294
Administration & General Expense							
29	920 Labor		ZM	5,193,775	1,646,946		3,546,829
30	921 Mat & Other		ZM	1,776,452	563,313		1,213,139
31	922 Mat & Other		ZM	(48,356)	(15,334)		(33,022)
32	923 Mat & Other		ZM	1,905,662	604,285		1,301,377
33	924 Mat & Other		ZM	135,904	43,095		92,809
34	925 Mat & Other		ZM	990,985	314,241		676,744
35	926 Mat & Other		ZM	6,377,718	2,022,374		4,355,344
36	928 Mat & Other		ZM	699,999	221,970		478,029
37	930.1 Mat & Other		ZM	1,775,961	563,157		1,212,804
38	930.2 Mat & Other		ZM	52,476	16,640		35,836
39	931 Mat & Other		ZM	247,995	78,639		169,356
40	Total Administration & General Donations			19,108,571	6,059,326		13,049,245
41	426.1		ZM	35,943	11,398		24,545
42	Total Oper & Maint Expense	H-1		31,043,806	10,540,452		20,503,354
43	Depreciation and Amortization	H-2		86,896,520	30,352,954		56,543,566
44	Amortization of Certain Regulatory Assets	B-2		(711,918)	(225,749)		(486,169)
RETURN ON RATE BASE:							
45	Debt Component			40,911,422	11,892,950		29,018,471
46	Equity Component			80,443,807	23,385,015		57,058,792
47	Total Return	B		121,355,229	35,277,965		86,077,263
48	Federal and State Income Taxes	H-3		50,845,984	14,780,928		36,065,056
TAXES OTHER THAN INCOME:							
49	Ad Valorem Taxes			30,436,291	15,343,720		15,092,571
50	Payroll Taxes			962,761	335,907		626,854
51	Other Taxes			8,844	2,804		6,040
52	Total Taxes Other Than Income	H-4		31,407,896	15,682,431		15,725,465
53	Total Cost of Service	A		<u>\$320,837,517</u>	<u>\$106,408,981</u>		<u>\$214,428,535</u>