

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 Supply Zone (e)	Market Area (f)	F/N ID
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>	