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1250 West Century Avenue  
Mailing Address:  
P.O. Box 5601  
Bismarck, ND 58506-5601  
(701) 530-1600

July 28, 2020

Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street NE, Room 1A  
Washington, D.C. 20426

Re: Letter Order Pursuant to § 375.307  
WBI Energy Transmission, Inc.  
Docket No. CP20-52-000  
North Bakken Expansion Project

Dear Ms. Bose:

WBI Energy Transmission, Inc. (WBI Energy), herewith submits its response to an OEMR data request from the Federal Energy Regulatory Commission (Commission) staff on July 22, 2020, in the above referenced docket.

WBI Energy states that the responses provided herein were prepared by WBI Energy and represent the responses of WBI Energy and not the individual preparer. Pursuant to 18 CFR § 385.2010 of the Commission's regulations, copies of this response are being served to each person whose name appears on the official service list for this proceeding.

Any questions regarding this filing should be addressed to the undersigned at (701) 530-1563.

Sincerely,

/s/ Lori Myerchin

Lori Myerchin  
Director, Regulatory Affairs &  
Transportation Services

Attachment

Courtesy Copies: via email  
Official Service List  
Alex Schroeder, FERC

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated this 28th day of July 2020.

By /s/ Lori Myerchin  
Lori Myerchin  
Director, Regulatory Affairs &  
Transportation Services  
WBI Energy Transmission, Inc.  
1250 West Century Avenue  
Bismarck, ND 58503  
Telephone: (701) 530-1563

STATE OF NORTH DAKOTA     )  
COUNTY OF BURLEIGH     )

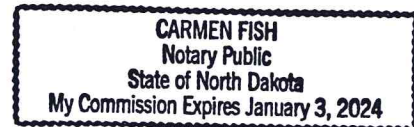
I, Lori Myerchin, being first duly sworn, do hereby depose and say that I am the Director, Regulatory Affairs and Transportation Services for WBI Energy Transmission, Inc.; that I have read the foregoing document; that I know the contents thereof; that I am authorized to execute such document; and that all such statements and matters set forth therein are true and correct to the best of my knowledge, information and belief.

Dated this 28<sup>th</sup> day of July 2020.

By Lori Myerchin  
Lori Myerchin  
Director, Regulatory Affairs and  
Transportation Services

Subscribed and sworn to before me this 28<sup>th</sup> day of July 2020.

Carmen Fish  
Carmen Fish, Notary Public  
Burleigh County, North Dakota  
My Commission Expires: 1/03/2024





FERC Data Request:

On Schedule 3 of Exhibit P of its application, WBI Energy indicates a total effective income tax rate of 25.50%, which it derived by adding the federal income tax rate of 21.00% to the effective state income tax rate of 4.50%. This simple summation appears to not take into account the deductibility of state income taxes from federal income taxes. Please explain why WBI Energy did not take this into account when it calculated its total effective income tax rate and provide a revised incremental cost of service and incremental rate.

WBI Energy Response:

WBI Energy's combined effective federal and state income tax rate of 25.50% takes into account the deductibility of state income taxes from federal income taxes. WBI Energy has a combined state income tax rate of 5.50% and used the following calculation to arrive at its total effective income tax rate for the filing:

5.5% combined state income tax rate  $-(5.5\% \times 21\%) = 4.5\%$  effective state income tax rate. 21% federal rate + 4.5% effective state income tax rate = 25.50% combined effective federal and state income tax rate.

Therefore, no adjustment to the incremental cost of service and incremental rate are necessary.