

Northern Border Pipeline Company  
Utility Accumulated Deferred Income Taxes  
Accounts 190, 282, and 283

Line No.	Description (a)	Balance at 07/31/05 (b)	Adjustment Period Activity (c)	Projected Balance at 04/30/06 (d)	F/N ID
1	Regulatory liability	\$15,288,603	(\$1,038,703)	\$14,249,900	
2	Reserve for contingency	(6,619)	(\$11)	(6,630)	
3	Vacation accrual	77,981	\$132	78,113	
4	Fort Peck agreement	725,334	\$1,226	726,560	
5	Total - 190	<u>16,085,299</u>	<u>(1,037,356)</u>	<u>15,047,943</u>	
6	Plant and depreciation	(337,929,367)	(6,794,406)	(344,723,773)	
7	Property tax accrual	3,686,529	6,233	3,692,762	
8	AFUDC equity	(21,830,390)	811,523	(21,018,867)	
9	Unamortized debt exp	(358)	(1)	(359)	
10	Regulatory asset	(2,943,555)	(752,782)	(3,696,337)	
11	SAM	4,247,259	370,547	4,617,806	
12	Total - 282	<u>(354,769,882)</u>	<u>(6,358,886)</u>	<u>(361,128,768)</u>	
13	Regulatory asset	<u>(13,634,461)</u>	470,741	<u>(13,163,720)</u>	
14	Total - 283	<u>(13,634,461)</u>	470,741	<u>(13,163,720)</u>	
15	Total - 190, 282, and 283	<u>(\$352,319,044)</u>	<u>(\$6,925,501)</u>	<u>(\$359,244,545)</u>	