

Northern Border Pipeline Company  
Accumulated Provision for Depreciation,  
Depletion and Amortization by Function  
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Acct. No.	Description	Balance at 8/1/2004	Additions	Retirements	Other	Balance at 07-31-05	Projections for the 9 Months Ending 04-30-06	Projected Balance at 04-30-06	F/N ID
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	108	Accumulated Provision for Depreciation								
1		Transmission Plant	\$856,217,302	\$55,987,290	\$0	\$0	\$912,204,592	\$40,780,798	\$952,985,390	
2		General Plant	20,525,029	1,429,349	0	0	21,954,378	1,248,139	23,202,517	
3		Total Account 108	876,742,331	57,416,639	0	0	934,158,970	42,028,937	976,187,907	
4	111	Accumulated Provision for Amortization	982,995	177,556	0	0	1,160,551	188,557	1,349,108	
5	115	Gas Acquisition Adjustment	140,635	12,758	0	0	153,393	62,621	216,014	
6		Total Accumulated Provision for Depreciation and Amortization	\$877,865,961	\$57,606,953	\$0	\$0	\$935,472,914	\$42,280,116	\$977,753,030	