

Northern Border Pipeline Company
Reconciliation of Depreciable Plant to Total Gas Plant in Service
Twelve Months Ended July 31, 2005, as Adjusted

Line No.	Description (a)	Gas Plant As Adjusted Statement H-2 (b)	Rates (c)	Charged to Depreciation Expense				Amortized Plant (h)	Charged to Clearing Account (i)	Total Provision as Adjusted (j)	F/N ID
				Transmission Onshore (d)	Transmission Offshore (e)	Negative Salvage (f)	General (g)				
1	Depreciable Plant per Statement H-2	\$2,504,766,317	Various	\$70,303,851	\$0	\$14,539,452	\$1,765,590	\$287,626	\$0	\$86,896,520	
2	Plant Subject to Depr Charged to Clearing Accounts per Statement H-2	0		0	0	0	0	0	0	0	
3	Non-Depreciable Plant per Statement H-2 Land and Land Rights	3,604,501		0	0	0	0	0	0	0	
4	Gas Plant in Service per Statement H-2 and Statement C	<u>\$2,508,370,818</u>									
5	Total Provision, as Adjusted			<u>\$70,303,851</u>	<u>\$0</u>	<u>\$14,539,452</u>	<u>\$1,765,590</u>	<u>\$287,626</u>	<u>\$0</u>	<u>\$86,896,520</u>	