

Northern Border Pipeline Company
Operation and Maintenance Expenses
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Account/Description (a)	Aug-04 (b)	Sep-04 (c)	Oct-04 (d)	Nov-04 (e)	Dec-04 (f)	Jan-05 (g)	Feb-05 (h)	Mar-05 (i)	Apr-05 (j)	May-05 (k)	Jun-05 (l)	Jul-05 (m)	12 Month Total (n)	Adjustments (o)	Total As Adjusted (p)	F/N ID
(1) Other Gas Supply Expenses																	
1	800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	804.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	806	349,837	(621,071)	74,838	(432,771)	421,685	72,908	(277,956)	389,095	(163,989)	1,843,722	(1,852,246)	1,446,501	1,250,555	(1,250,555)	0	0
8	807.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	807.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	807.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	807.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	808.1	(349,837)	621,071	(74,838)	432,771	(421,685)	(72,908)	277,956	(389,095)	163,989	462,003	1,852,246	0	2,501,672	(2,501,672)	0	0
13	808.2	0	0	0	0	0	0	0	0	0	(2,305,726)	0	(1,446,501)	(3,752,227)	3,752,227	0	0
14	810	(9,564,053)	(11,115,505)	(11,606,821)	(11,139,496)	(12,902,462)	(13,138,059)	(11,634,501)	(14,904,328)	(6,859,542)	(8,454,434)	(12,210,554)	(15,126,628)	(138,656,382)	138,656,382	0	0
15	811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	812	(76,381)	(1,880,247)	(984,311)	(886,344)	(2,112,885)	(2,393,082)	(1,475,535)	(2,051,181)	(2,575,475)	(2,394,713)	(1,713,718)	(1,121,043)	(19,664,915)	19,664,915	0	0
17	813	0	1,807,857	917,593	805,796	2,043,564	2,271,988	1,402,732	1,972,467	2,479,554	2,330,735	1,653,284	1,065,472	18,751,043	(18,751,043)	0	0
18	Total Gas Supply Expenses	(9,640,434)	(11,187,895)	(11,673,539)	(11,220,044)	(12,971,783)	(13,259,153)	(11,707,304)	(14,983,041)	(6,955,463)	(8,518,411)	(12,270,988)	(15,182,199)	(139,570,254)	139,570,254	0	0
(2) Transmission Expenses																	
Operation																	
19	850	182,962	218,285	182,006	169,615	206,041	107,306	382,858	251,000	262,082	227,566	234,487	228,324	2,652,533	601,485	3,254,018	0
20	851	24,067	28,309	31,471	33,048	34,067	35,311	29,290	28,072	27,880	28,560	29,287	28,173	357,535	384	357,919	0
21	852	86,621	100,849	56,365	62,169	65,892	62,615	66,302	70,598	63,606	57,675	71,534	58,267	822,493	26,779	849,272	0
22	853	373,240	394,459	393,494	392,640	280,418	310,467	426,344	357,337	309,748	370,932	397,284	420,167	4,426,529	(164,460)	4,262,069	0
23	854	9,564,053	11,115,505	11,606,821	11,139,496	12,902,462	13,138,059	11,634,501	14,904,328	6,859,542	8,454,434	12,210,554	15,126,627	138,656,382	(138,656,382)	0	0
24	855	1,001,143	1,020,538	647,717	567,527	569,196	440,037	587,325	713,867	720,147	860,637	684,478	976,041	8,788,654	(8,788,654)	0	0
25	856	194,139	592,037	135,958	180,067	153,164	141,936	100,840	111,414	131,730	112,687	207,302	117,320	2,178,594	(1,039,638)	1,138,956	0
26	857	33,191	(380,049)	21,910	30,066	41,364	26,430	29,015	36,750	18,829	69,279	46,387	25,119	(1,709)	414,791	413,082	0
27	858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	860	(793)	(625)	(5,593)	(4,661)	(789)	(793)	4,321	(2,093)	(643)	(750)	(793)	6,573	(6,638)	0	(6,638)	0
30	Total Operation Expenses	11,458,623	13,089,308	13,070,149	12,569,967	14,251,815	14,261,369	13,260,795	16,471,273	8,392,923	10,181,019	13,880,521	16,986,610	157,874,373	(147,605,695)	10,268,678	0
Maintenance																	
31	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	862	803	753	456	754	807	839	848	764	834	5,467	22,710	611	35,646	(1,569)	34,077	0
33	863	31,208	31,128	28,722	31,725	33,322	32,345	31,088	29,372	30,040	30,502	31,364	30,913	371,729	13,295	385,024	0
34	864	72,666	73,771	68,280	74,841	83,413	76,545	75,273	71,999	73,978	73,423	78,149	72,158	894,496	3,464	897,960	0
35	865	15,705	15,955	15,638	17,392	18,323	21,155	17,262	17,118	17,498	17,758	18,147	18,054	210,005	15,257	225,262	0
36	866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Maintenance Expenses	120,382	121,607	113,096	124,712	135,865	130,885	124,471	119,252	122,350	127,150	150,370	121,736	1,511,876	30,447	1,542,323	0
39	Total Transmission Expenses	11,579,005	13,210,915	13,183,245	12,694,679	14,387,680	14,392,253	13,385,266	16,590,525	8,515,273	10,308,169	14,030,891	17,108,346	159,386,249	(147,575,248)	11,811,001	0

Northern Border Pipeline Company
Operation and Maintenance Expenses
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Account/Description (a)	Aug-04 (b)	Sep-04 (c)	Oct-04 (d)	Nov-04 (e)	Dec-04 (f)	Jan-05 (g)	Feb-05 (h)	Mar-05 (i)	Apr-05 (j)	May-05 (k)	Jun-05 (l)	Jul-05 (m)	12 Month Total (n)	Adjustments (o)	Total As Adjusted (p)	F/N ID
(3) Customer Accts Exp																	
40	902	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	904	0	0	0	652	(1,120,571)	0	4	0	0	0	(626,354)	0	(1,746,269)	1,746,269	0	0
43	Total Customer Accts Exp	0	0	0	652	(1,120,571)	0	4	0	0	0	(626,354)	0	(1,746,269)	1,746,269	0	0
(4) Cust Service & Info. Exp																	
44	907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Total Cust Service & Info. Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(5) Sales Expenses																	
48	912	0	278	3,500	0	(723)	0	16,206	2,488	6,519	17,649	2,603	8,082	56,602	0	56,602	0
49	913	952	0	5,810	1,731	8,493	0	861	2,287	7,521	0	4,479	(446)	31,688	0	31,688	0
50	Total Sales Expenses	952	278	9,310	1,731	7,770	0	17,067	4,775	14,040	17,649	7,081	7,636	88,290	0	88,290	0
(6) Admin & General Exp																	
Operation																	
51	920	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775	0
52	921	181,934	228,530	235,992	109,135	276,532	54,890	92,532	95,853	77,423	134,107	106,997	182,379	1,776,304	148	1,776,452	0
53	922	0	(30,873)	(1,869)	(12,622)	(2,992)	0	0	0	0	0	0	0	(48,356)	0	(48,356)	0
54	923	259,714	333,803	111,855	235,183	396,842	(4,485)	152,126	207,500	(3,198)	106,068	66,191	44,064	1,905,662	0	1,905,662	0
55	924	77,013	77,013	104,561	77,278	(461,105)	88,267	87,660	88,309	(123,708)	34,565	48,267	37,784	135,904	0	135,904	0
56	925	14,323	17,087	11,946	11,946	613,542	0	0	0	210,767	52,267	29,127	29,981	990,985	0	990,985	0
57	926	301,069	438,016	259,599	256,267	1,436,723	305,805	583,361	257,443	371,442	343,143	465,226	575,351	5,593,444	784,274	6,377,718	0
58	927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	928	150,596	150,592	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	1,758,566	(1,058,567)	699,999	0
60	930.1	584	15	455	262	28,690	7,141	1,187	14,470	(5,473)	1,862	2,049	1,234	52,476	0	52,476	0
61	930.2	1,084,496	462,885	333,761	539,891	9,028	728,181	469,184	855,425	582,048	593,115	398,252	282,759	6,339,026	(4,563,065)	1,775,961	0
62	931	48,382	48,966	48,439	48,330	(267,664)	30,619	45,828	7,074	46,436	629	47,031	14,130	118,200	129,795	247,995	0
63	Total Operation Expenses	2,600,357	2,209,927	1,752,364	1,897,318	2,722,899	1,705,215	1,992,344	2,059,542	1,727,006	1,859,521	1,732,977	1,731,598	23,991,068	(4,882,497)	19,108,571	0
Maintenance																	
64	932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Total Admin & General Exp	2,600,357	2,209,927	1,752,364	1,897,318	2,722,899	1,705,215	1,992,344	2,059,542	1,727,006	1,859,521	1,732,977	1,731,598	23,991,068	(4,882,497)	19,108,571	0
(7) Donations																	
66	426.1	1,472	28,213	1,279	1,413	491	0	300	0	625	600	800	750	35,943	0	35,943	0
67	Total O&M Expenses	\$4,541,352	\$4,261,438	\$3,272,659	\$3,375,749	\$3,026,486	\$2,838,316	\$3,687,677	\$3,671,801	\$3,301,481	\$3,667,528	\$2,874,408	\$3,666,132	\$42,185,027	(\$11,141,222)	\$31,043,805	0