

Northern Border Pipeline Company
 Summary of Adjustments to Operation and Maintenance Expenses

Line No.	Description	Gas Supply	Gas Used in	ACA	Pension &	Salaries	Electric	Bad Debt	Eliminate Amort.	Transition	Vehicle	PRCI	INGAA	Regulatory	Total	
		Expenses	Utility	Operations	Benefits	and Wages	Compression	Expense	of Ft. Peck	Costs	Fuel	Fee	Dues	Expense		
	(a)	No. 1	No. 2	No. 3	No. 4	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11	No. 12	No. 13	No. 14	(p)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Gas Supply Exp																
1	800															0
2	801															0
3	802															0
4	803															0
5	804.1															0
6	805															0
7	806	(1,250,555)														(1,250,555)
8	807.2															0
9	807.3															0
10	807.4															0
11	807.5															0
12	808.1	(2,501,672)														(2,501,672)
13	808.2	3,752,227														3,752,227
14	810		138,656,382													138,656,382
15	811															0
16	812		19,664,915													19,664,915
17	813	(18,751,043)														(18,751,043)
18	Total Gas Supply	(18,751,043)	158,321,297	0	0	0	0	0	0	0	0	0	0	0	0	139,570,254
Transm Expense																
19	850					532,709						8,449	60,327			601,485
20	851					210						174				384
21	852					19,675						7,104				26,779
22	853		(236,461)			29,710						42,291				(164,460)
23	854		(138,656,382)													(138,656,382)
24	855							3,359,814								3,359,814
25	856		(1,078,098)			33,429						5,031				(1,039,638)
26	857		400,686			12,663						1,442				414,791
27	858															0
28	859															0
29	860															0
30	861															0
31	862					(1,569)										(1,569)
32	863					13,295										13,295
33	864					3,464										3,464
34	865					15,257										15,257
35	866															0
36	867															0
37	Total Transm	0	(139,570,254)	0	0	658,843	3,359,814	0	0	0	0	64,491	60,327	0	0	(135,426,780)

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Line No.	Description	Gas Supply Expenses No. 1 (b)	Gas Used in		Pension & Benefits No. 4 (e)	Salaries and Wages No. 5 (f)	Electric Compression No. 6 (g)	Bad Debt Expense Out of Period No. 7 (h)	Rent No. 8 (i)	Eliminate Amort. of Ft. Peck Reg. Asset No. 9 (j)	Transition Costs No. 10 (k)	Vehicle Fuel No. 11 (l)	PRCI Fee No. 12 (m)	INGAA Dues No. 13 (n)	Regulatory Expense No. 14 (o)	Total (p)
			Utility Operations No. 2 (c)	ACA No. 3 (d)												
Customer Accts Exp																
38	902															0
39	903															0
40	904						1,746,269									1,746,269
41	Total Cust Accts Exp	0	0	0	0	0	0	1,746,269	0	0	0	0	0	0	0	1,746,269
Cust Service & Info. Exp																
42	907															0
43	908															0
44	909															0
45	Total Cust Service & Info. Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Expense																
47	912															0
48	913															0
49	Total Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A&G Expenses																
50	920					(175,082)										(175,082)
51	921											148				148
52	922															0
45	923															0
46	924															0
47	925															0
48	926				784,274											784,274
49	928			(1,758,567)											700,000	(1,058,567)
50	930.1															0
51	930.2								(3,354,096)	(1,404,219)				195,250		(4,563,065)
52	931							129,795								129,795
53	932															0
54	Total A & G	0	0	(1,758,567)	784,274	(175,082)	0	0	129,795	(3,354,096)	(1,404,219)	148	0	195,250	700,000	(4,882,497)
55	Total O&M	(\$18,751,043)	\$18,751,043	(\$1,758,567)	\$784,274	\$483,761	\$3,359,814	\$1,746,269	\$129,795	(\$3,354,096)	(\$1,404,219)	\$64,639	\$60,327	\$195,250	\$700,000	\$1,007,246