

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	
2	801	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	
4	803	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	
6	805	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	
8	807.2	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	
10	807.4	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	
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	
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	
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	
15	811	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	
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	
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	
(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	
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	
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	
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	
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	
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	
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	
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	
27	858	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	
29	860	(793)	(625)	(5,593)	(4,661)	(789)	(793)	4,321	(2,093)	(643)	(750)	(793)	6,573	(6,638)	0	(6,638)	
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	
Maintenance																	
31	861	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	
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	
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	
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	
36	866	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	
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	
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	

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Operation and Maintenance Expenses
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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	
41	903	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	
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	
(4) Cust Service & Info. Exp																	
44	907	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	
46	909	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	
(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	
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	
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	
(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	
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	
53	922	0	(30,873)	(1,869)	(12,622)	(2,992)	0	0	0	0	0	0	0	(48,356)	0	(48,356)	
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	
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	
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	
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	
58	927	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	
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	
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	
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	
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	
Maintenance																	
64	932	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	
(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	
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	