

Docket No. RP06-
Schedule H-1(2)(f)
(Working Papers)

Northern Border Pipeline Company
Account 926 - Employee Pensions and Benefits
As of Twelve Months Ended July 31, 2005 as Adjusted

<u>Line</u> <u>No.</u>	<u>Description</u> (a)	<u>Total</u> (b)	F/N ID
1	Retirement Plan	\$846,496	
2	SERP	55,691	
3	Medical / Dental	1,147,225	
4	Life, ADD and LTD	66,829	
5	Retire Medical Plan FAS 106	222,000	
6	Thrift Plan 401(k) Match	556,905	
7	Annual Incentive Plan	1,587,074	
8	Long Term Incentive Plan	549,323	
9	Unit Option Plan	92,869	
10	Miscellaneous < \$100,000	<u>469,034</u>	
11	Total Account 926	5,593,446	
12	Adj. Nos.4 per Statement H-1.1, Part A	784,274	
13	Total Account 926, as Adjusted	<u><u>\$6,377,719</u></u>	