

Docket No. RP06-\_\_\_\_  
Schedule C-4  
(Working Papers)

Northern Border Pipeline

Methods and Procedures Followed  
In Capitalizing Interest During Construction  
And Construction Overheads

The Company has not changed the methods and procedures followed in capitalizing interest during construction and construction overheads since the end of the year reported in the last FERC Form No. 2 (2004).