Exhibit No. NB-14

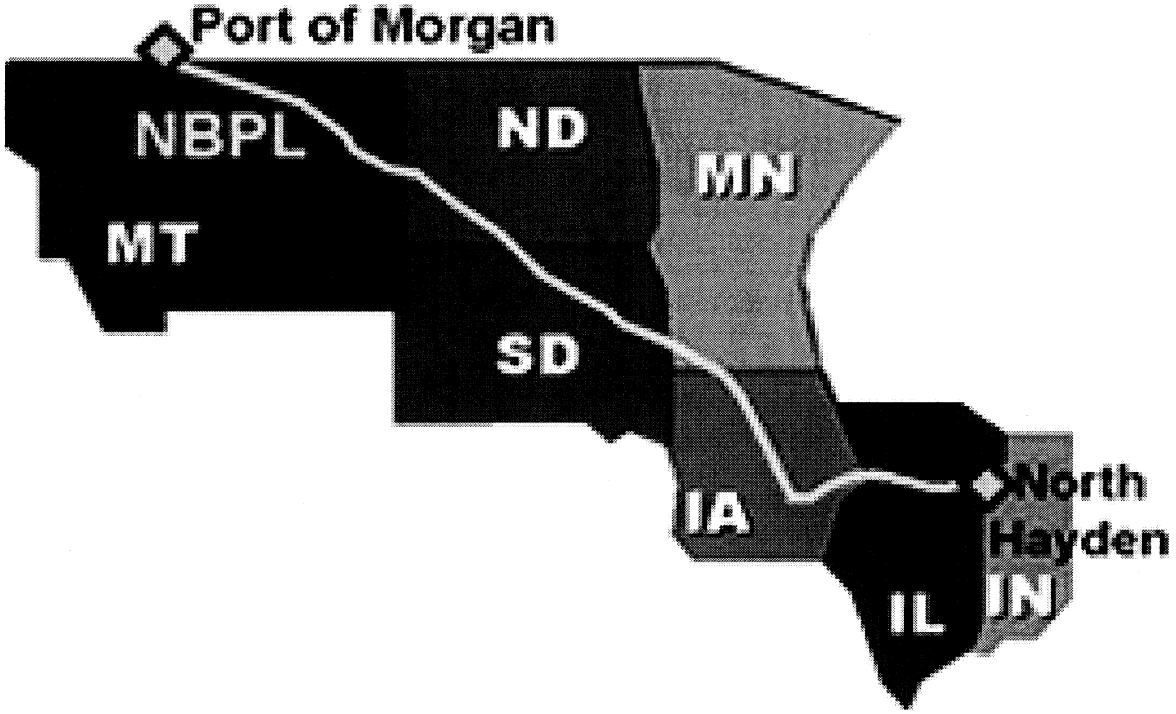
SCHEDULES TO THE DIRECT TESTIMONY OF EDWARD FEINSTEIN

NORTHERN BORDER PIPELINE COMPANY

COMPARISON OF NORTHERN BORDER'S EXISTING DEPRECIATION RATES WITH INDICATED RATES

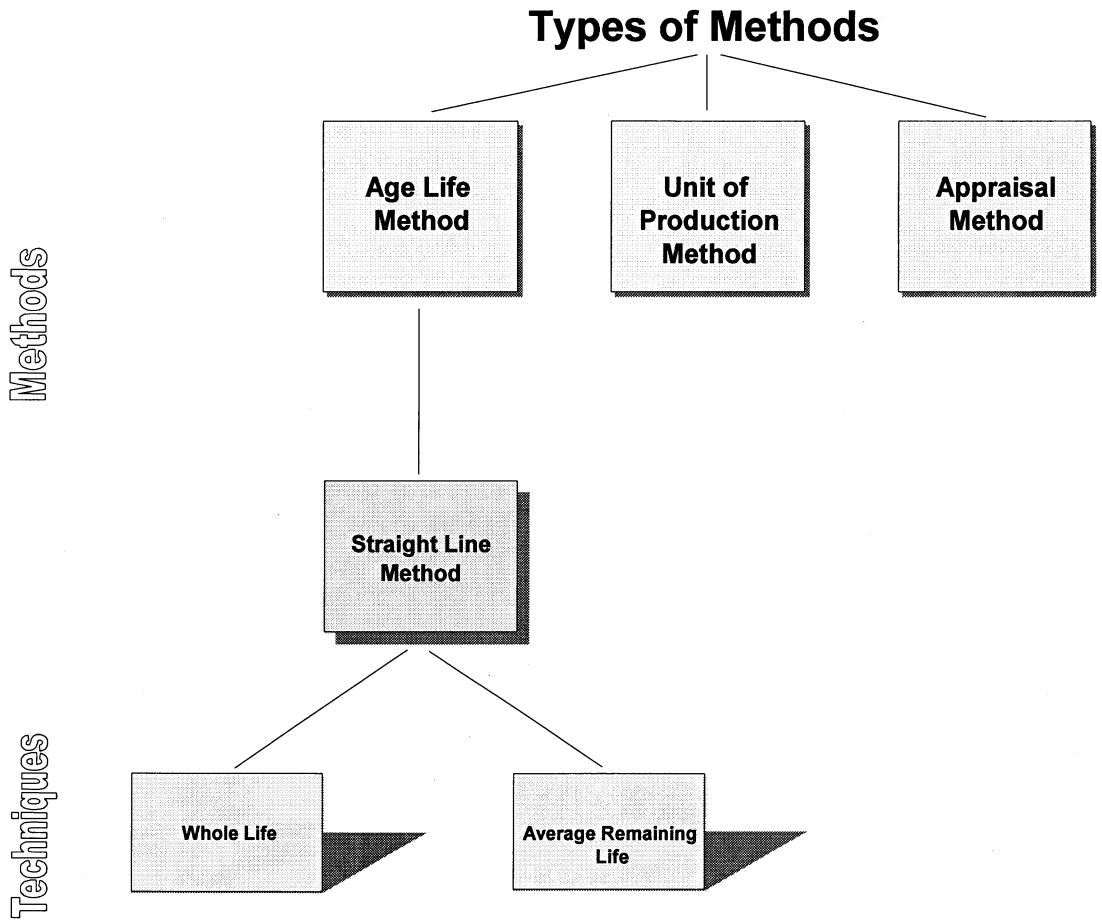
		Gross Depreciable Plant	Existing Rates		Indicated Rates	
			Depreciation Capital Recovery	Depreciation Negative Salvage	Depreciation Capital Recovery	Depreciation Negative Salvage
		$	%	%	%	%
Transmission -		2,337,818,297	2.25	0	2.84%	0.59%
Transmission - Communication Acct 370			10	0	Included in proposed Transmission rate	
General Plant						
Account 390	Structures and Improvements		Term of Lease		Term of Lease	
Account 391	Office Furniture and Equipment		10		10.00	
	Computer Equipment		10		20.00	
Account 392	Transportation Equipment		20		20	
Account 394	Tools, Shop, amd Garage Equipment		10		10.00	
Account 396	Power Operated Equipment		20		20.00	
Account 397	Communication Equipment		10		10	

Generalized Map of Northern Border's Pipeline System



Schedule No. 2
Exhibit No. NB-14

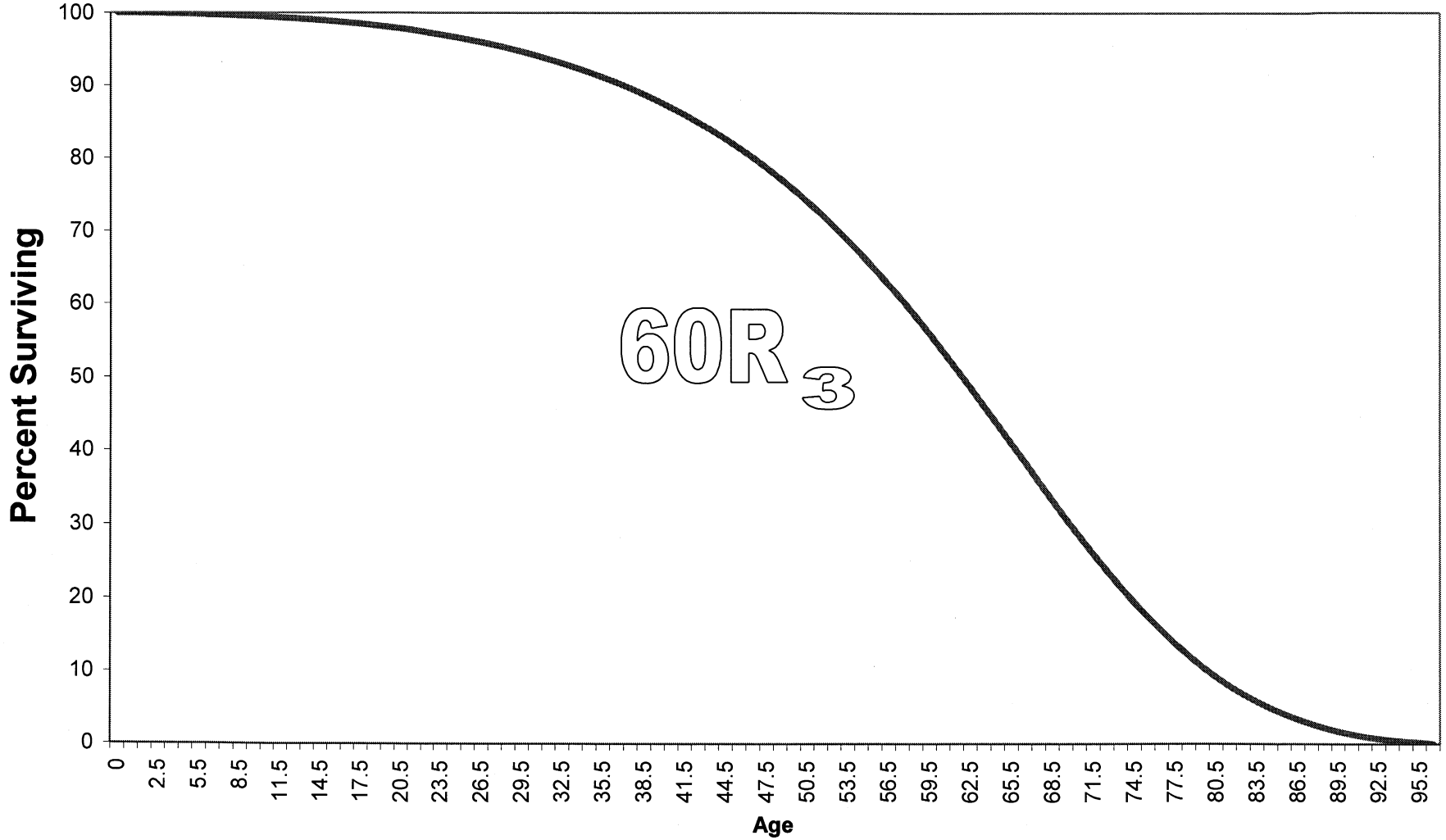
Accepted Methods for Accruing Depreciation on Utility Properties



Schedule No. 3
Exhibit No. NB-14

Survivor Curve

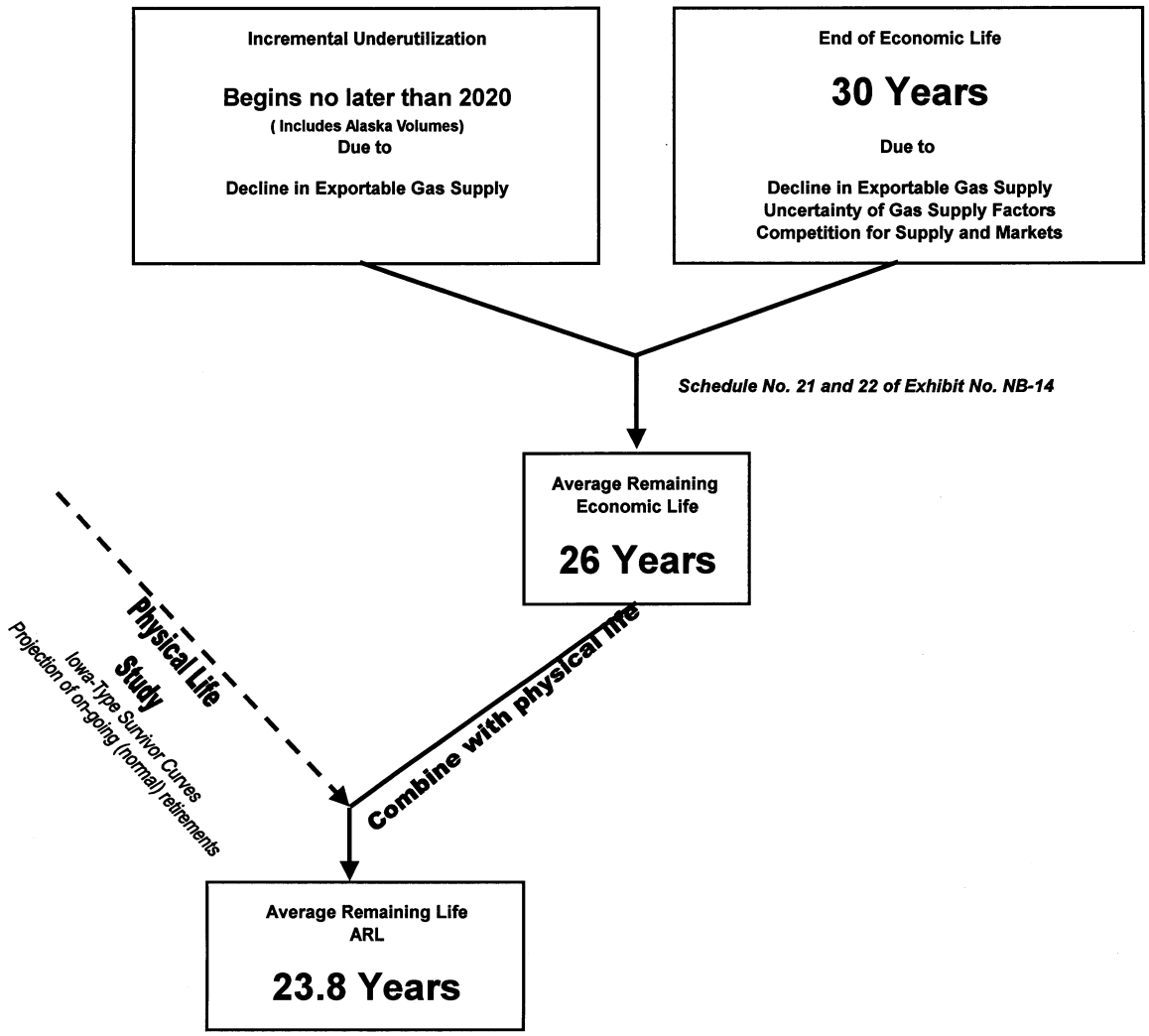
Account No. 367 Transmission Mains



Schedule No. 4
Exhibit No. NB-14

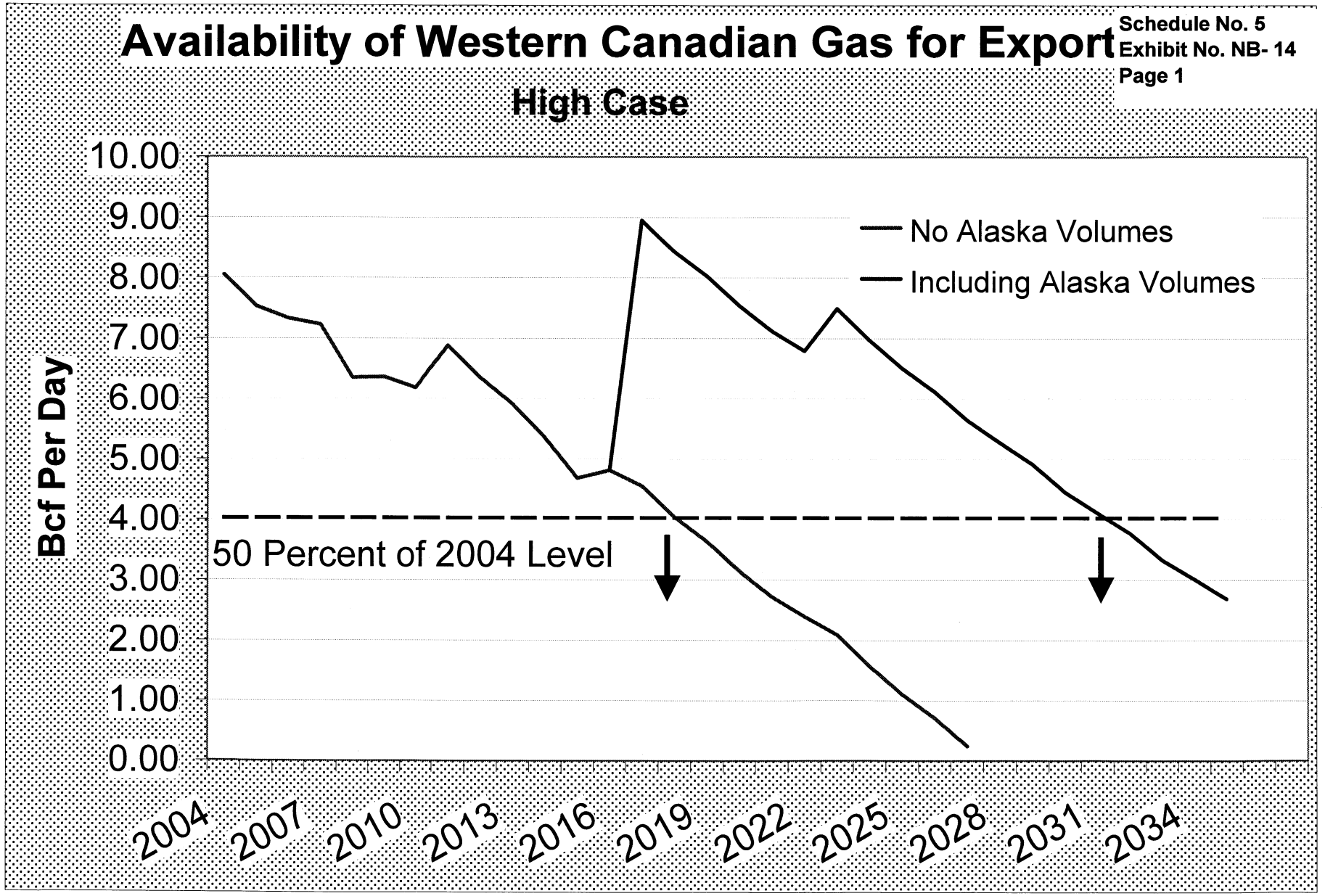
Economic and Depreciable Life

Economic Life



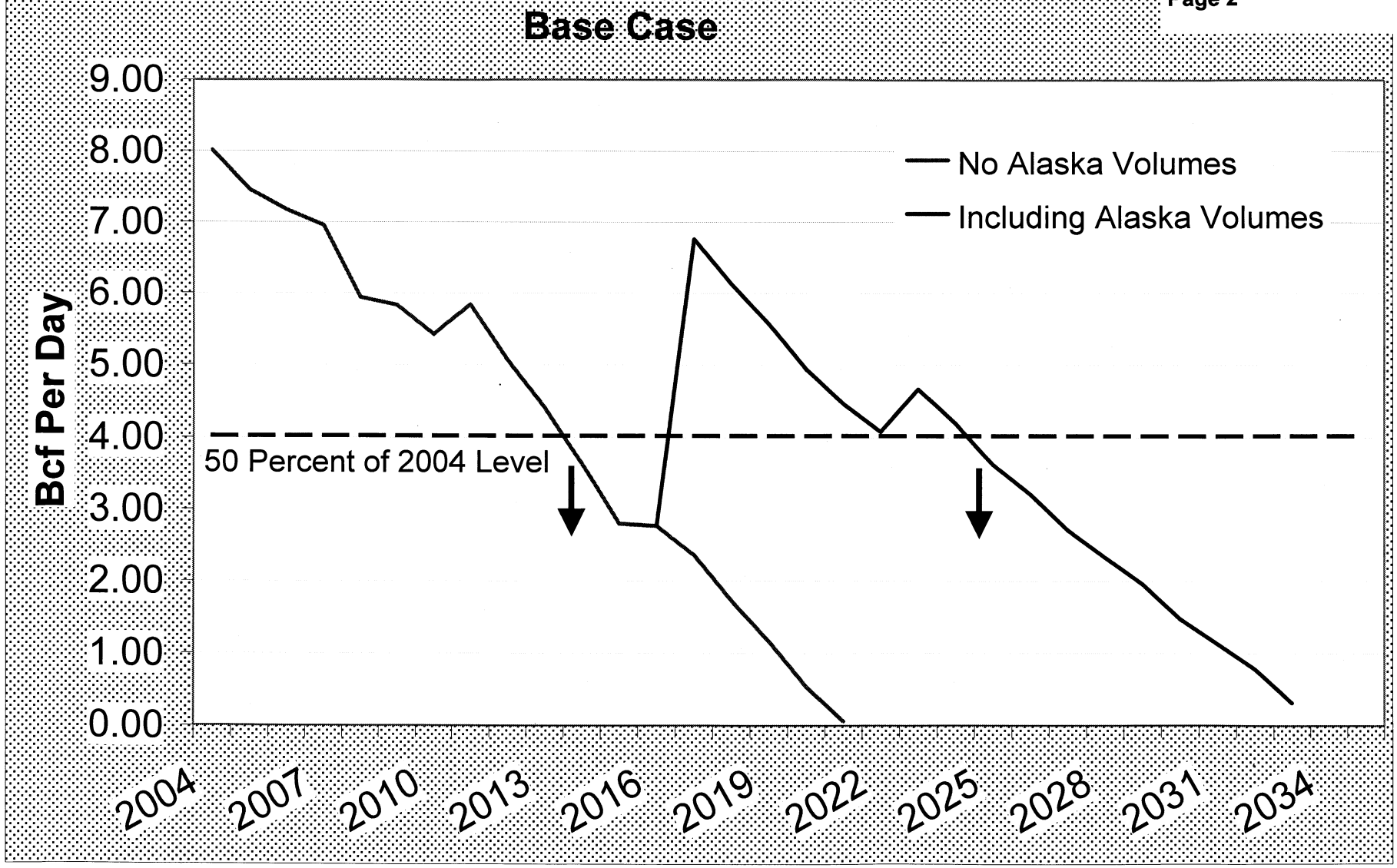
Availability of Western Canadian Gas for Export

Schedule No. 5
Exhibit No. NB- 14
Page 1



Schedule No. 5
Exhibit No. NB- 14
Page 2

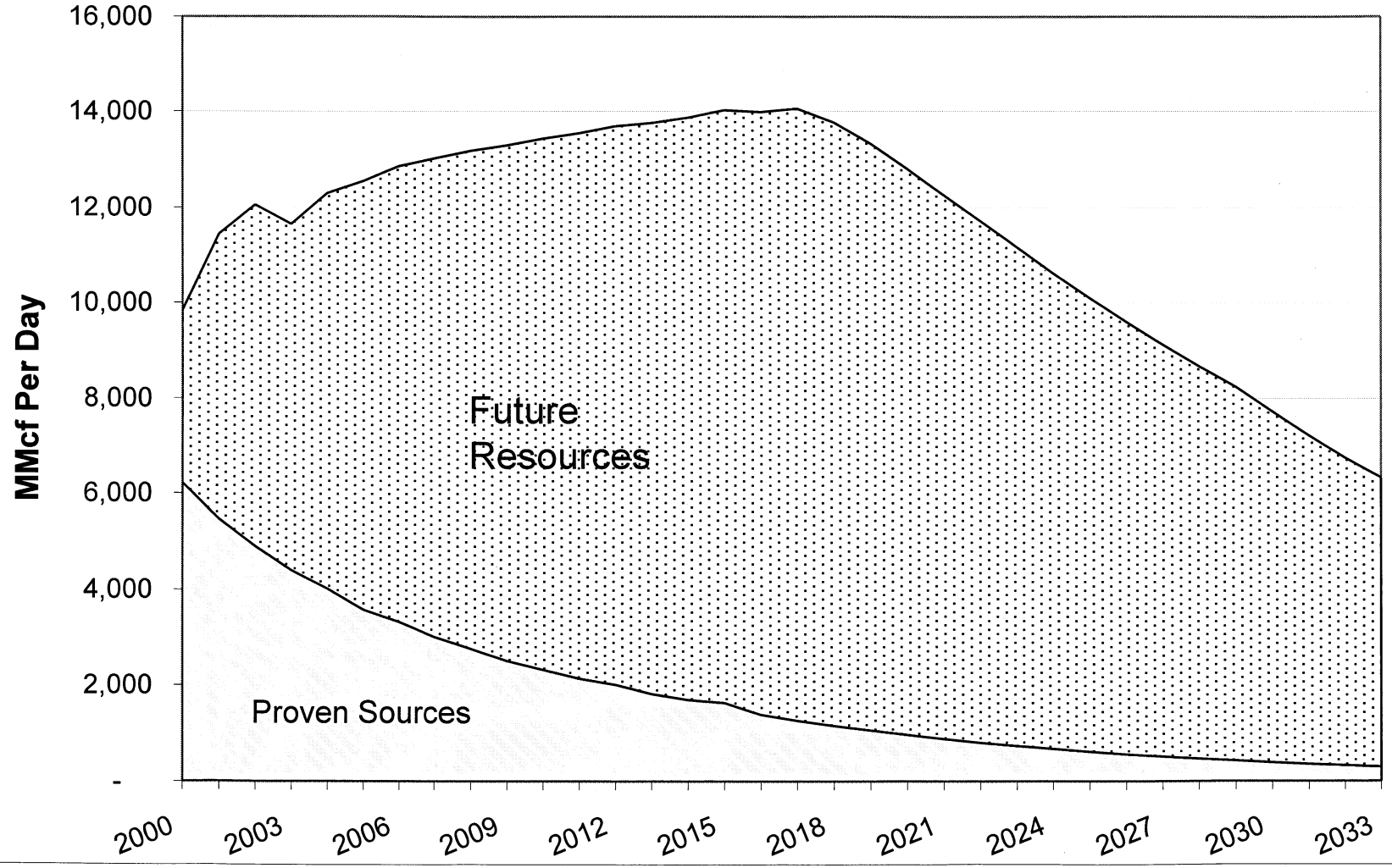
Availability of Western Canadian Gas for Export



Natural Gas Productive Capacity

Colorado, Utah, Wyoming, Montana and North Dakota

Schedule No. 6
Exhibit No. NB-14
Page 1



Schedule No. 6
Exhibit No. NB-14
Page 2

PRODUCTIVE CAPACITY
ROCKY MOUNTAIN AREA

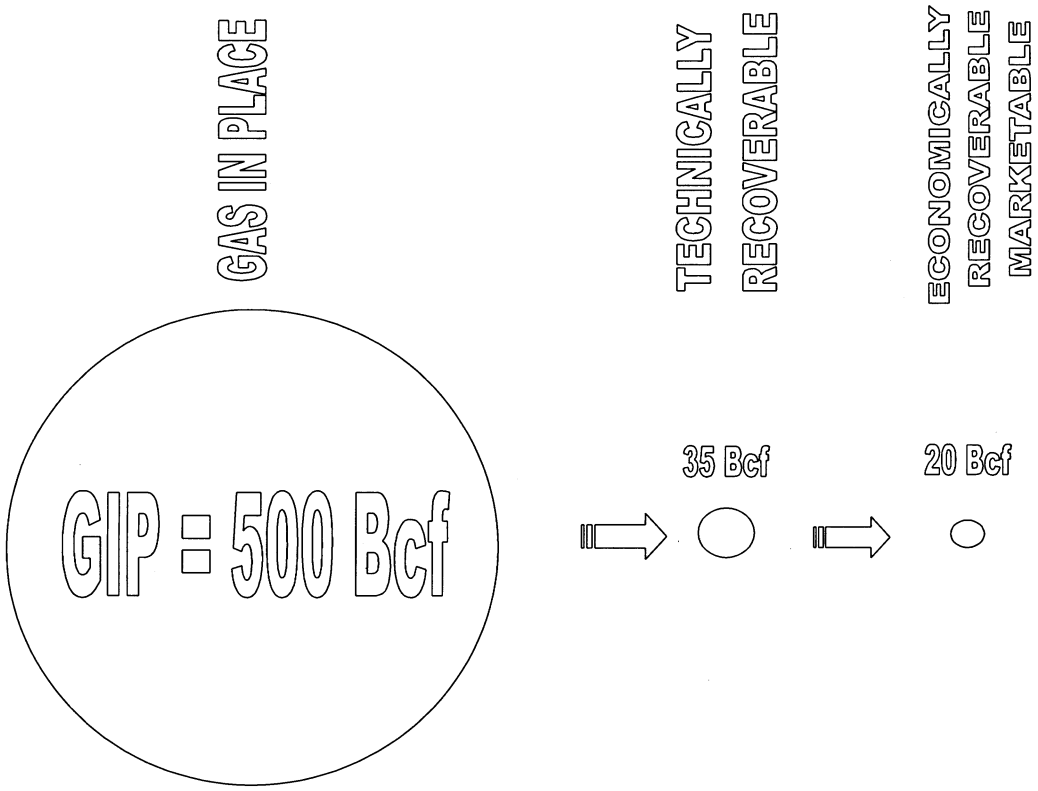
Colorado, Utah, Wyoming, Montana and North Dakota

Year	Productive Capability 1999 Reserves MMcf/day	Productive Capability 2000 - 2002 And Future Reserves MMcf/day	Productive Capability Total MMcf/day	Actual Production MMcf/day
1999				6,113
2000	6,216	3,621	9,837	6,547
2001	5,463	5,977	11,440	6,393
2002	4,898	7,160	12,058	7,357
2003	4,395	7,247	11,642	8,015
2004	4,019	8,279	12,298	
2005	3,579	8,971	12,550	
2006	3,328	9,525	12,853	
2007	3,014	9,995	13,009	
2008	2,763	10,406	13,169	
2009	2,512	10,771	13,283	
2010	2,323	11,100	13,424	
2011	2,135	11,400	13,535	
2012	2,009	11,676	13,685	
2013	1,821	11,931	13,752	
2014	1,695	12,167	13,863	
2015	1,633	12,389	14,021	
2016	1,385	12,597	13,982	
2017	1,266	12,792	14,059	
2018	1,157	12,604	13,761	
2019	1,058	12,260	13,318	
2020	967	11,839	12,805	
2021	883	11,378	12,262	
2022	807	10,902	11,709	
2023	738	10,422	11,160	
2024	674	9,948	10,623	
2025	616	9,486	10,103	
2026	563	9,040	9,603	
2027	515	8,611	9,126	
2028	470	8,201	8,672	
2029	430	7,812	8,242	
2030	393	7,336	7,729	
2031	359	6,866	7,225	
2032	328	6,428	6,756	
2033	300	6,036	6,336	

Schedule No. 7
Exhibit No. NB-14

Diagram of the Relationship Between the Volume of Gas Resources

Example: WCSB Coalbed Methane and Tight Gas Sands



Schedule No. 8
Exhibit No. NB-14

Relationship Between Discovered Resources and Ultimate Potential Gas Resources in the WCSB
Volumes in Bcf
Year-end 2003

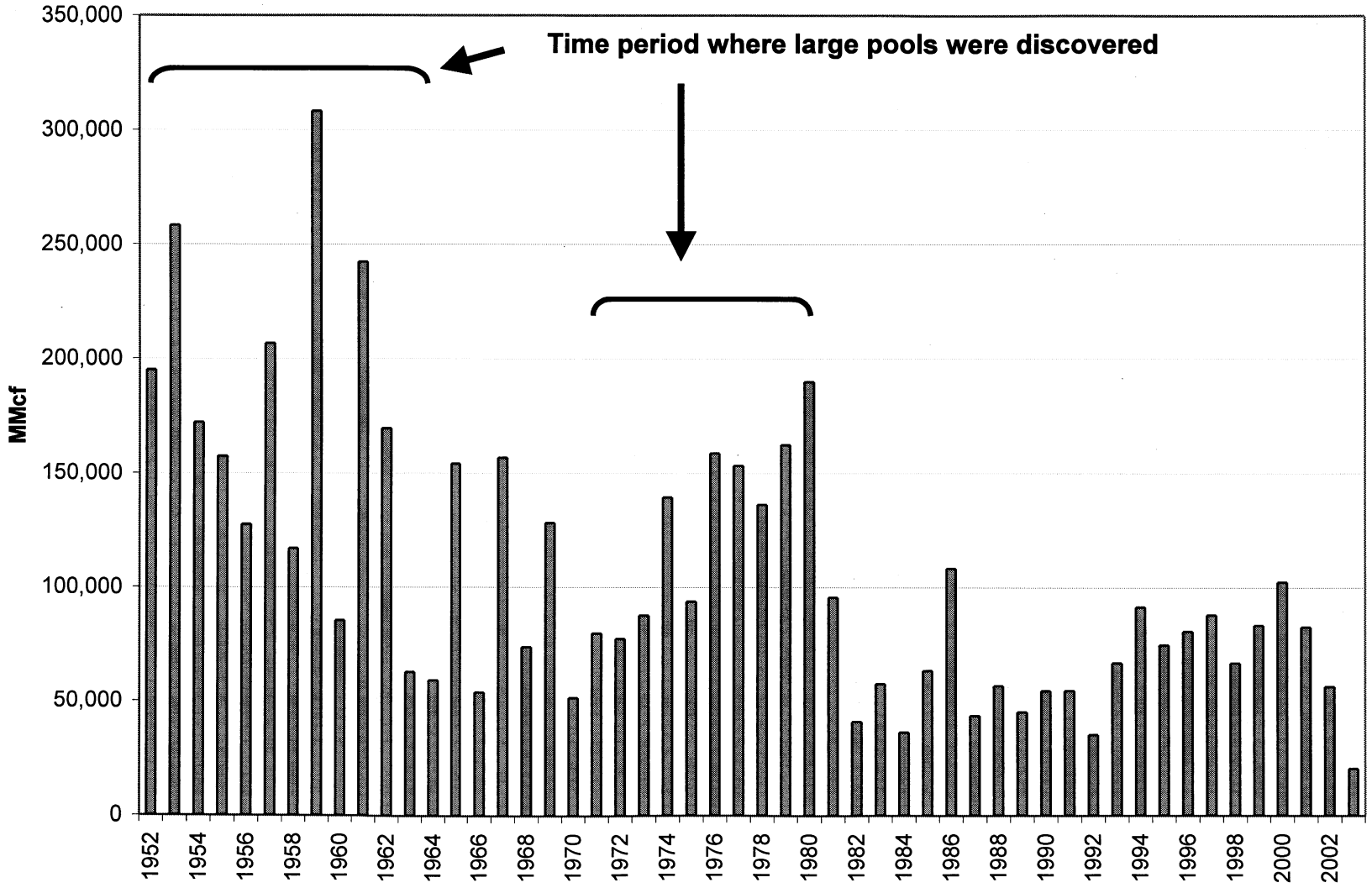
	Discovered Marketable Resources	Undiscovered Resource	Ultimate Resource Potential
WCSB Conventional			
Alberta	161,241	61,557	222,798
British Columbia	24,531	26,448	50,978
Saskatchewan	8,591	462	9,053
Southern Territories	1,030	5,929	6,958
Total	195,392	94,395	289,787

Discovered Marketable Resources includes cumulative production and remaining proved reserves.

Source: AEUB, Alberta's Ultimate Potential for Conventional Natural Gas

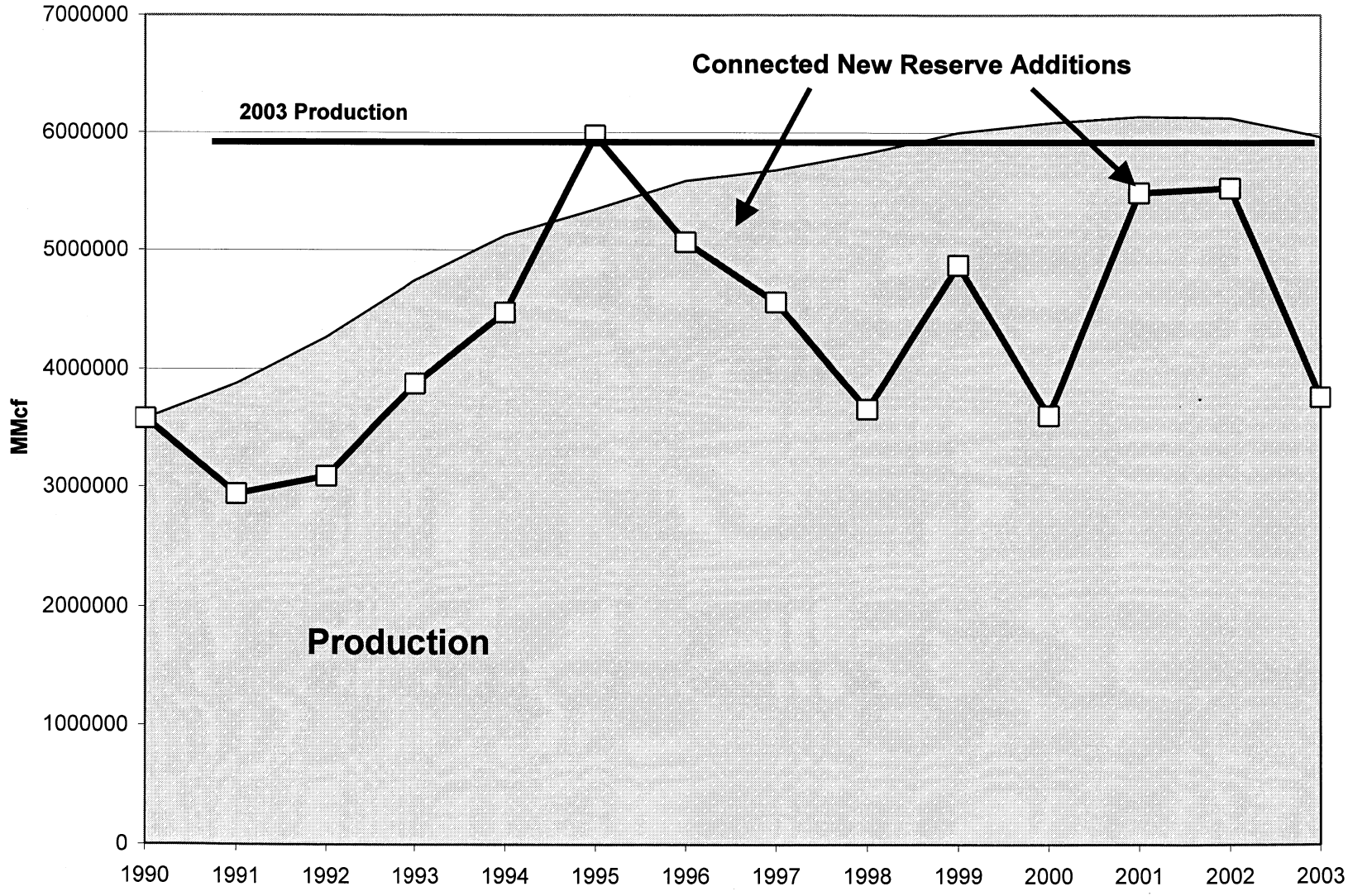
Schedule No. 9
Exhibit No. NB-14

Initial Established Reserve by Year of Discovery - Raw Gas



Schedule No. 10
Exhibit No. NB-14

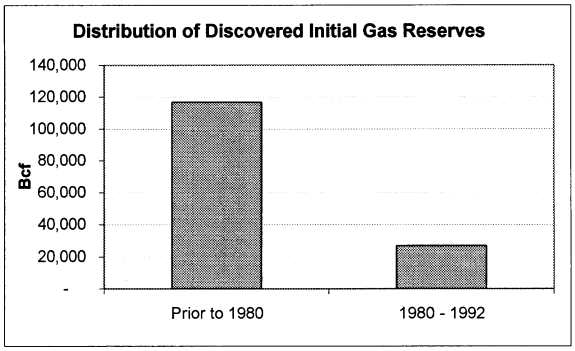
Reserve Replacement
WCSB

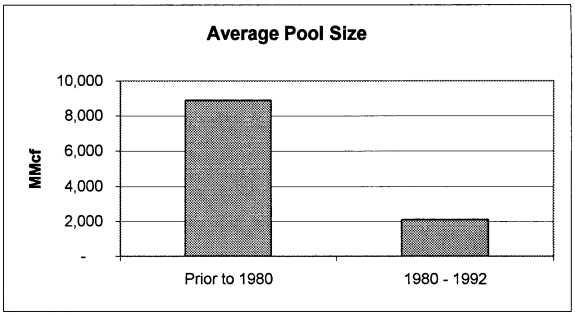


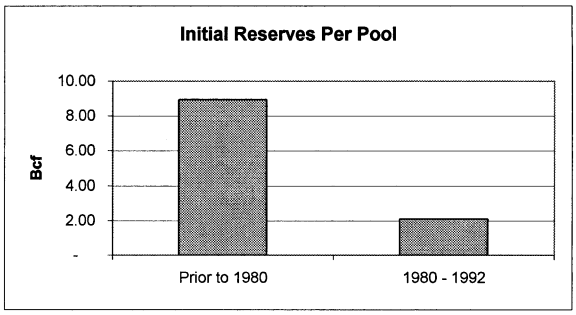
WCSB Initial Established Reserves by Discovery Year

	Prior to 1980	1980 - 1992
Number of Pools	**13,074**	**12,764**
Initial Reserves (Bcf)	**116,900**	**26,900**
Average Pool Size (MMcf)	**8,900**	**2,100**
Initial Reserves per Pool (Bcf)	**8.94**	**2.11**

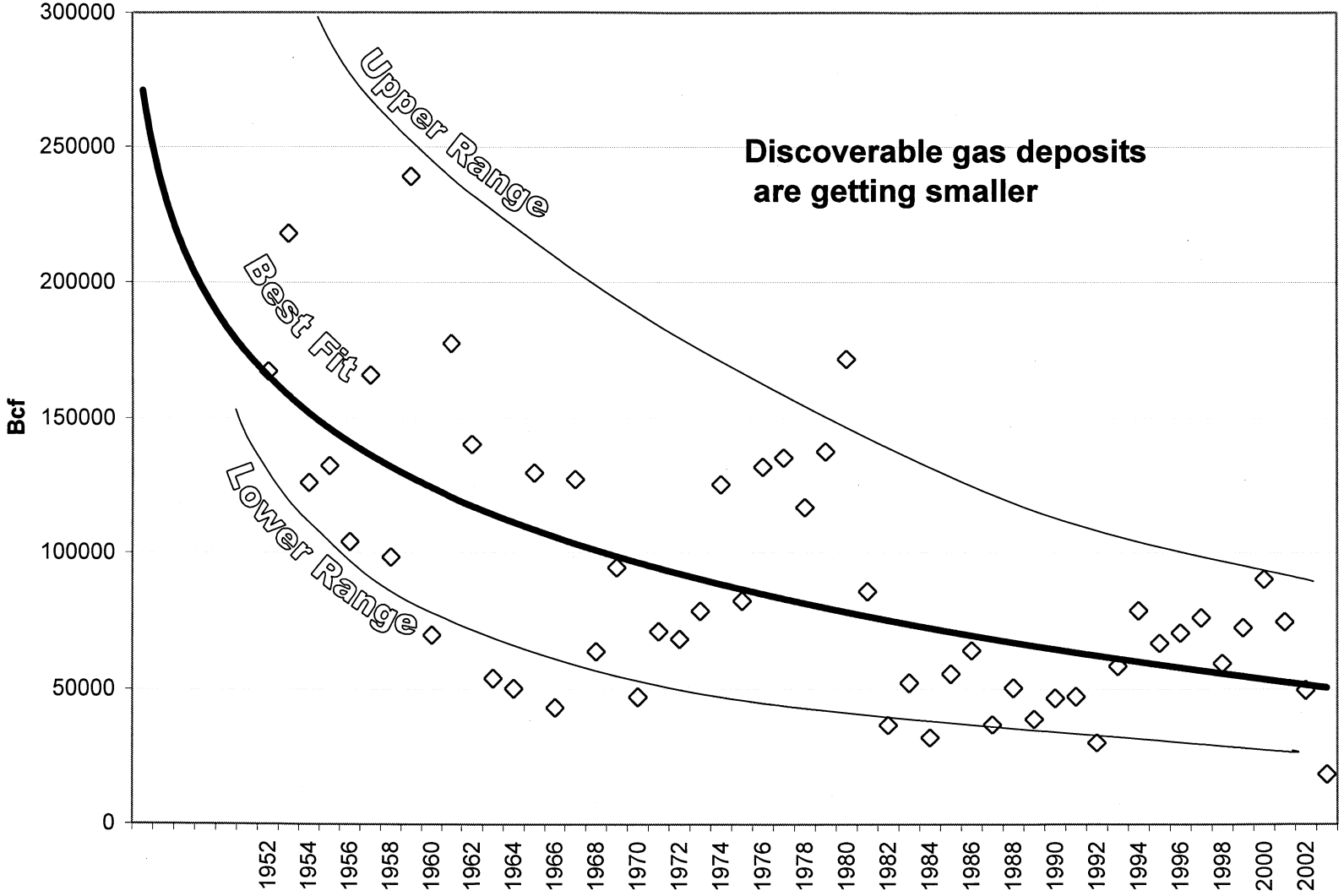
Source: Canadian Energy Supply and Demand 1993 - 2010, Technical Report, NEB



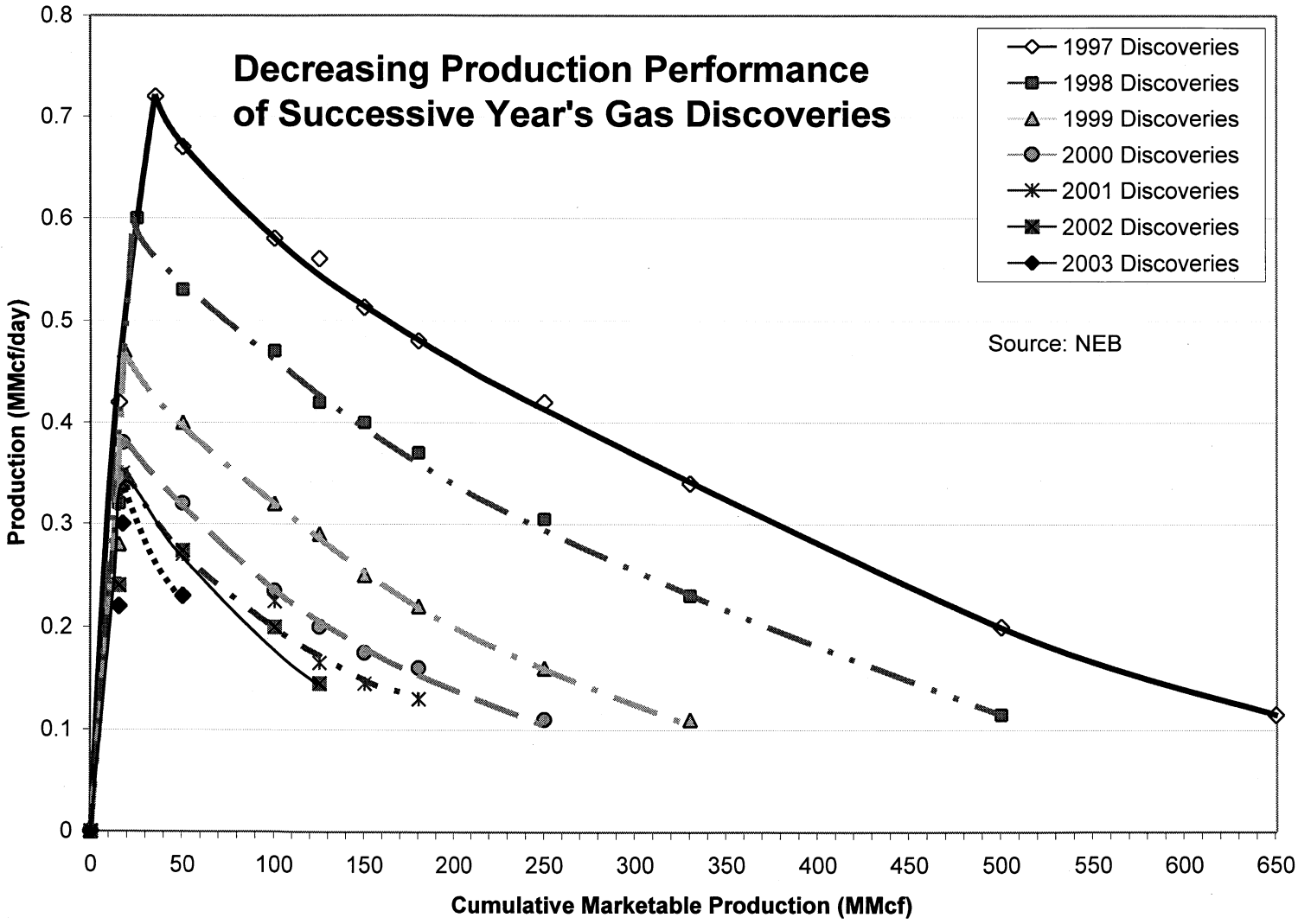




Initial Established Gas Reserves by Year of Discovery
WCSB

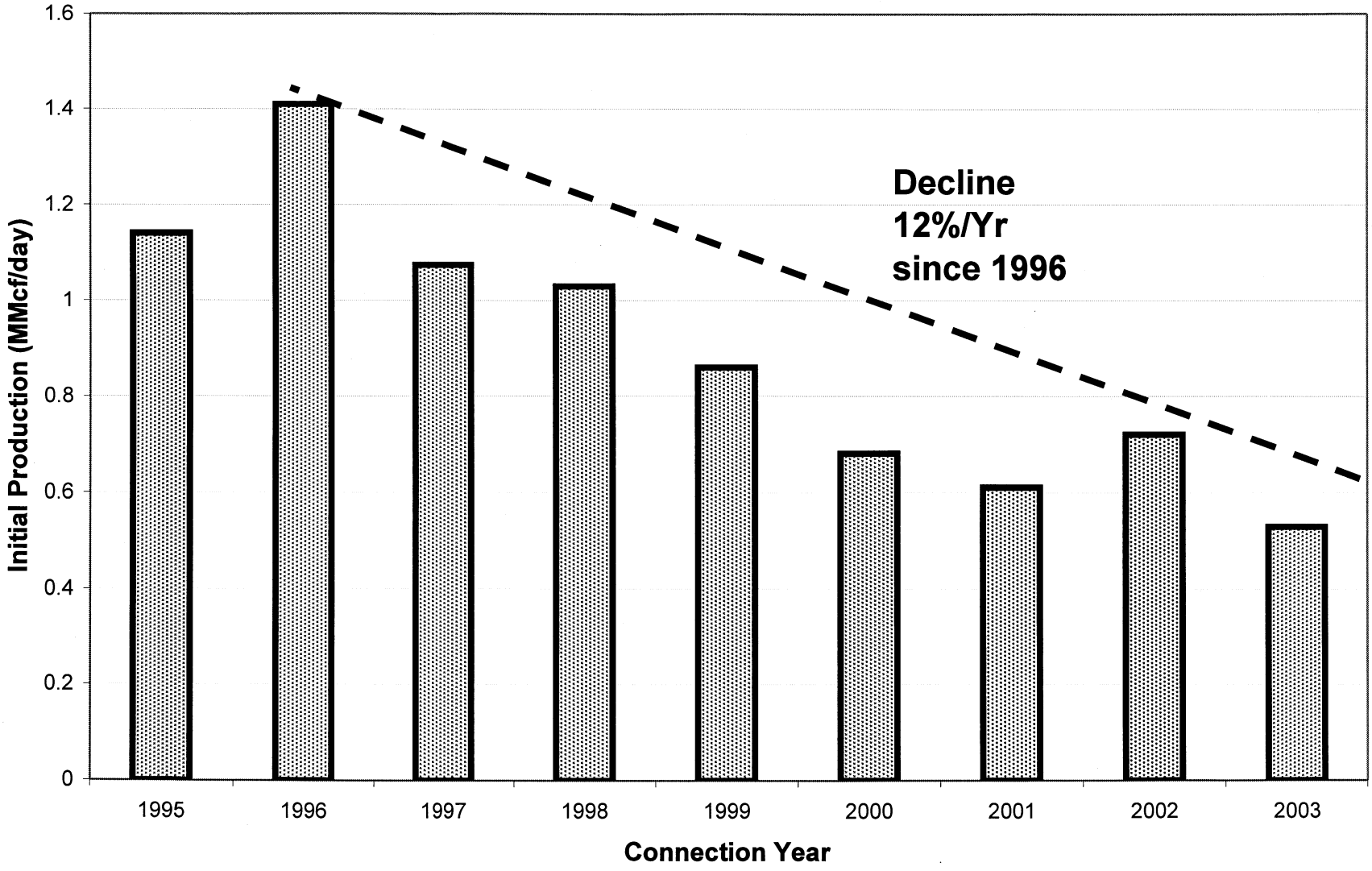


WCSB Average Gas Well Connection Performance



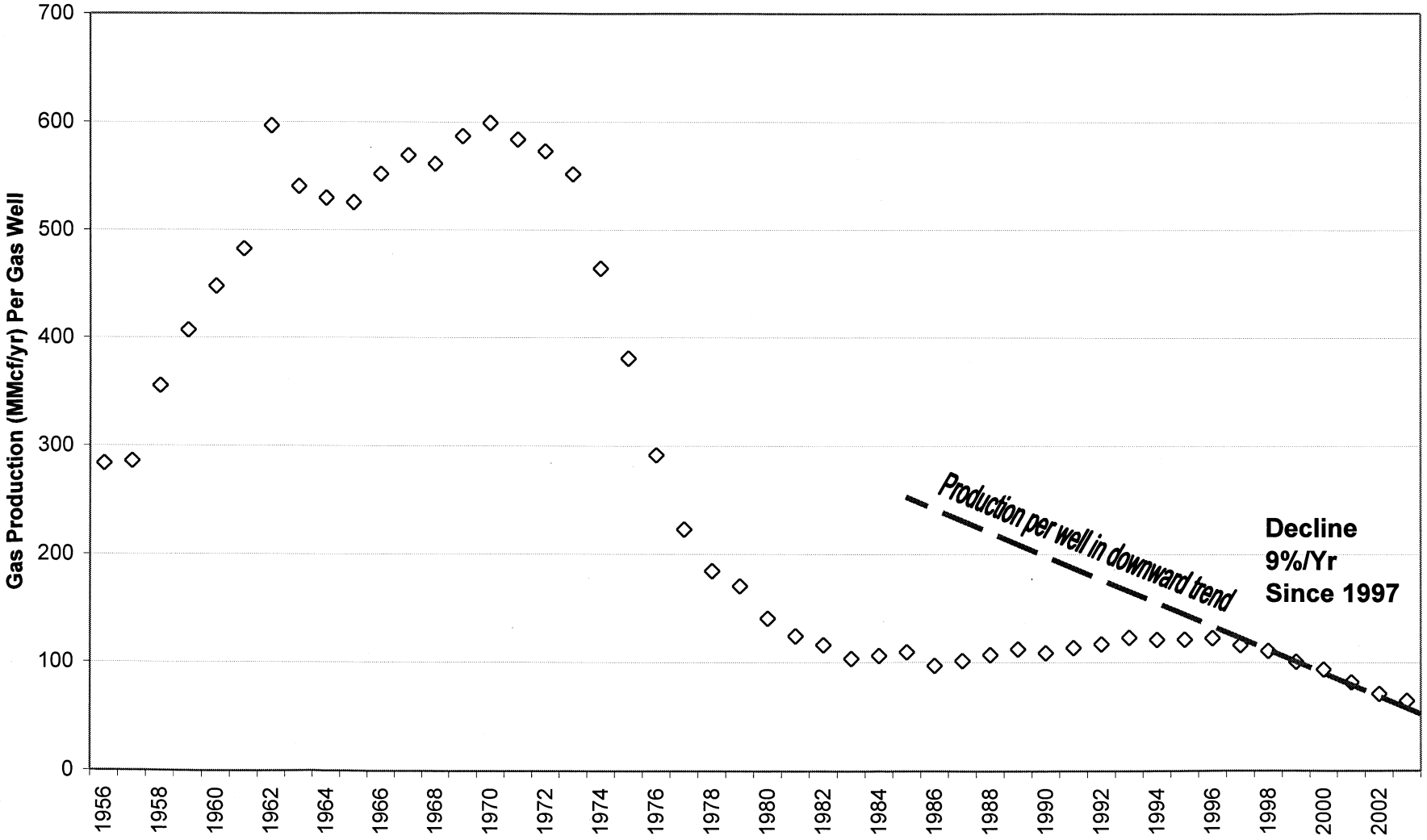
Schedule No. 12
Page 2
Exhibit No. NB-14

WCSB Initial Gas Well Productivity by Connection Year



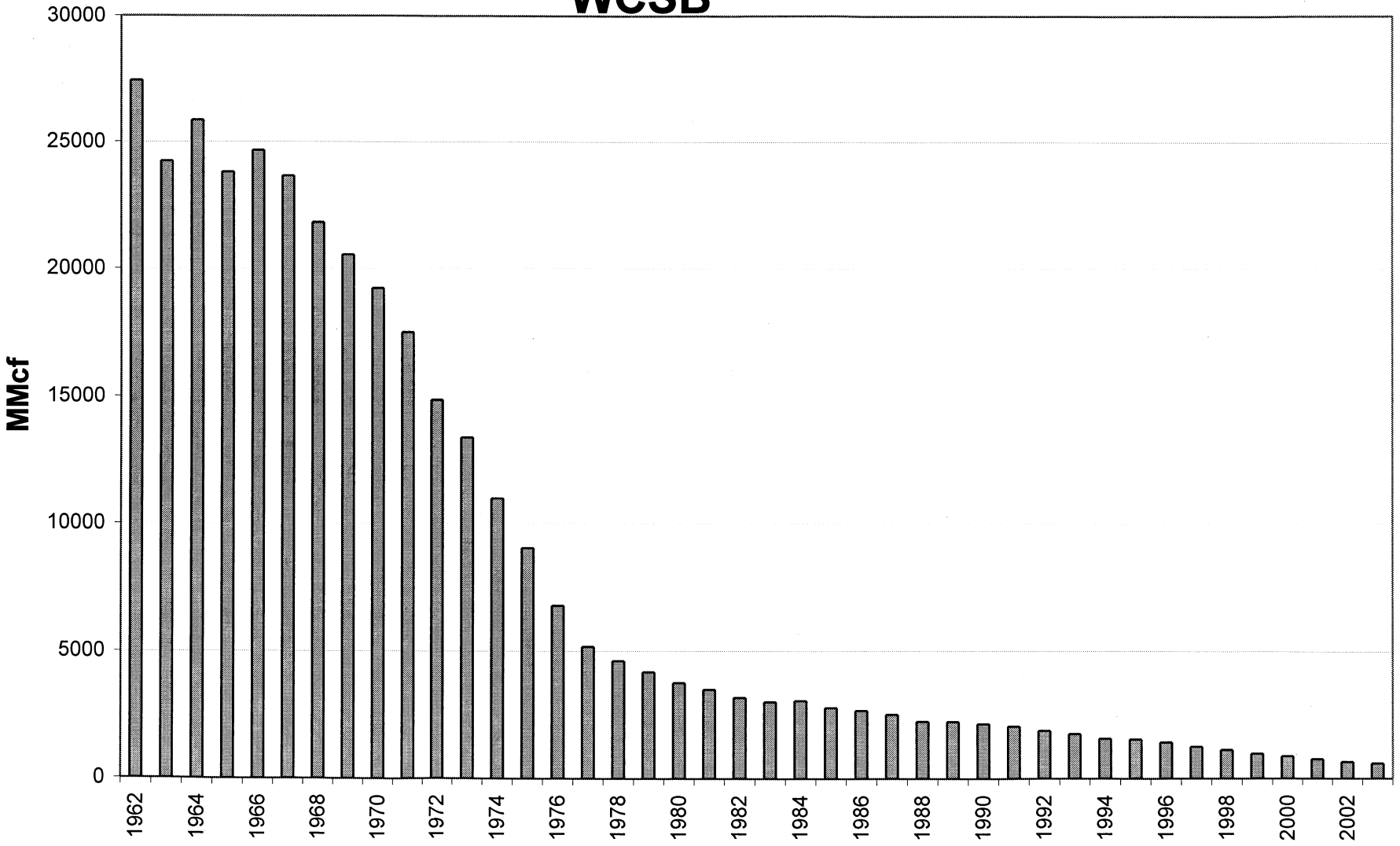
Schedule No. 13
Exhibit No. NB-14

Per Well Gas Production
WCSB



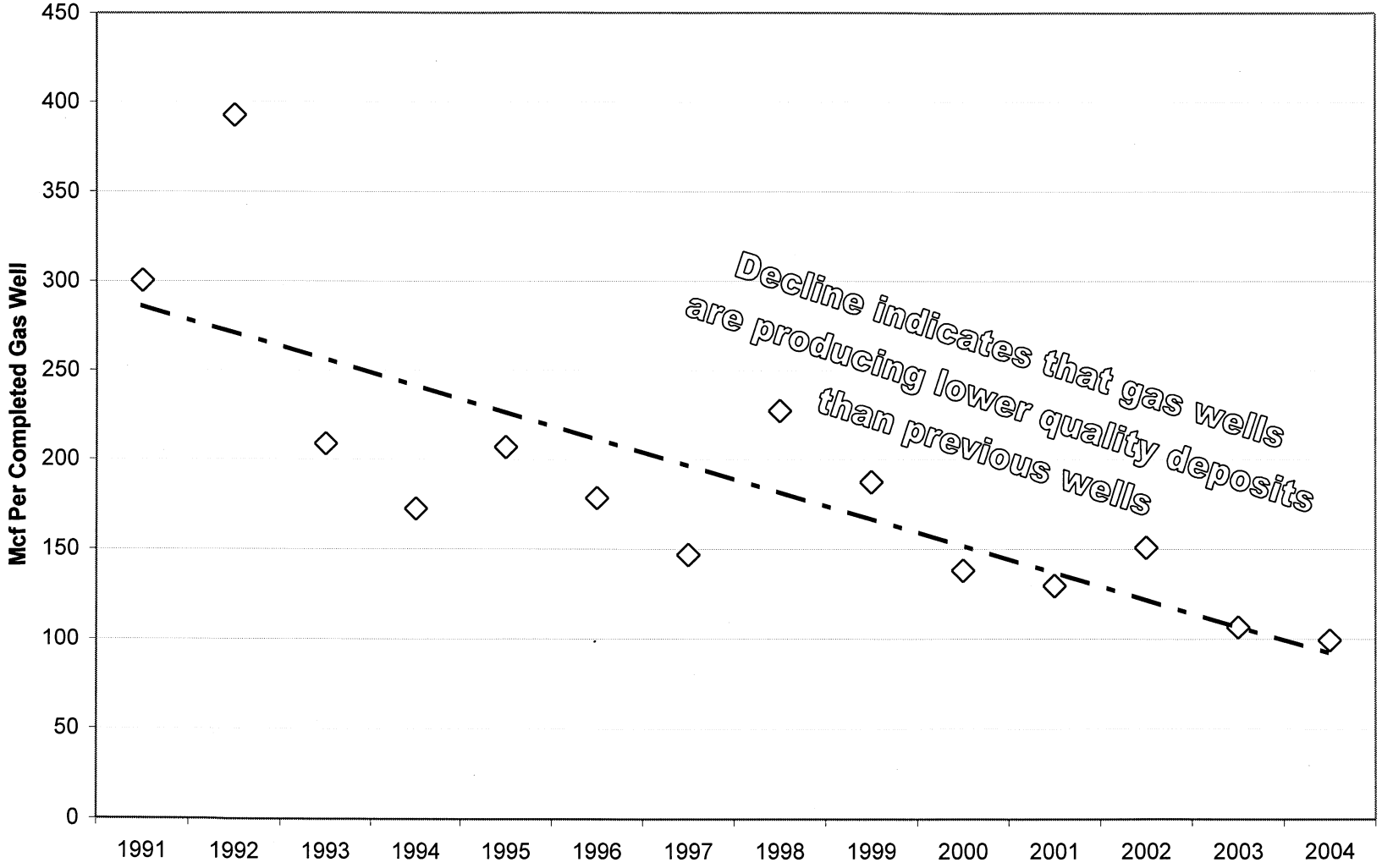
Natural Gas Reserves per Connected Gas Well
WCSB

Schedule No. 14
Exhibit No. NB-14



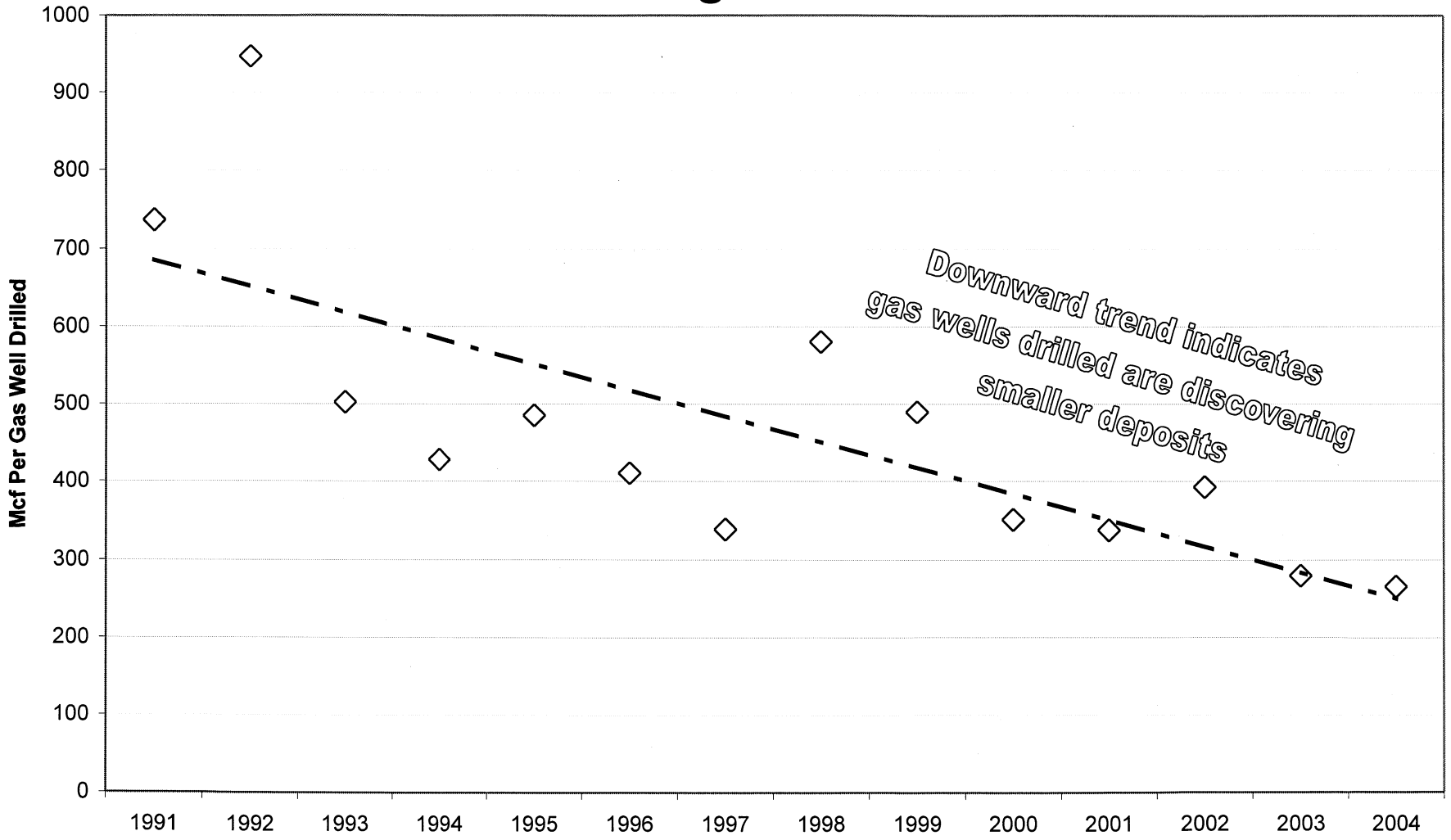
Schedule No. 15
Exhibit No. NB-14

WCSB Gas Production Response to Increases in Gas Well Completions



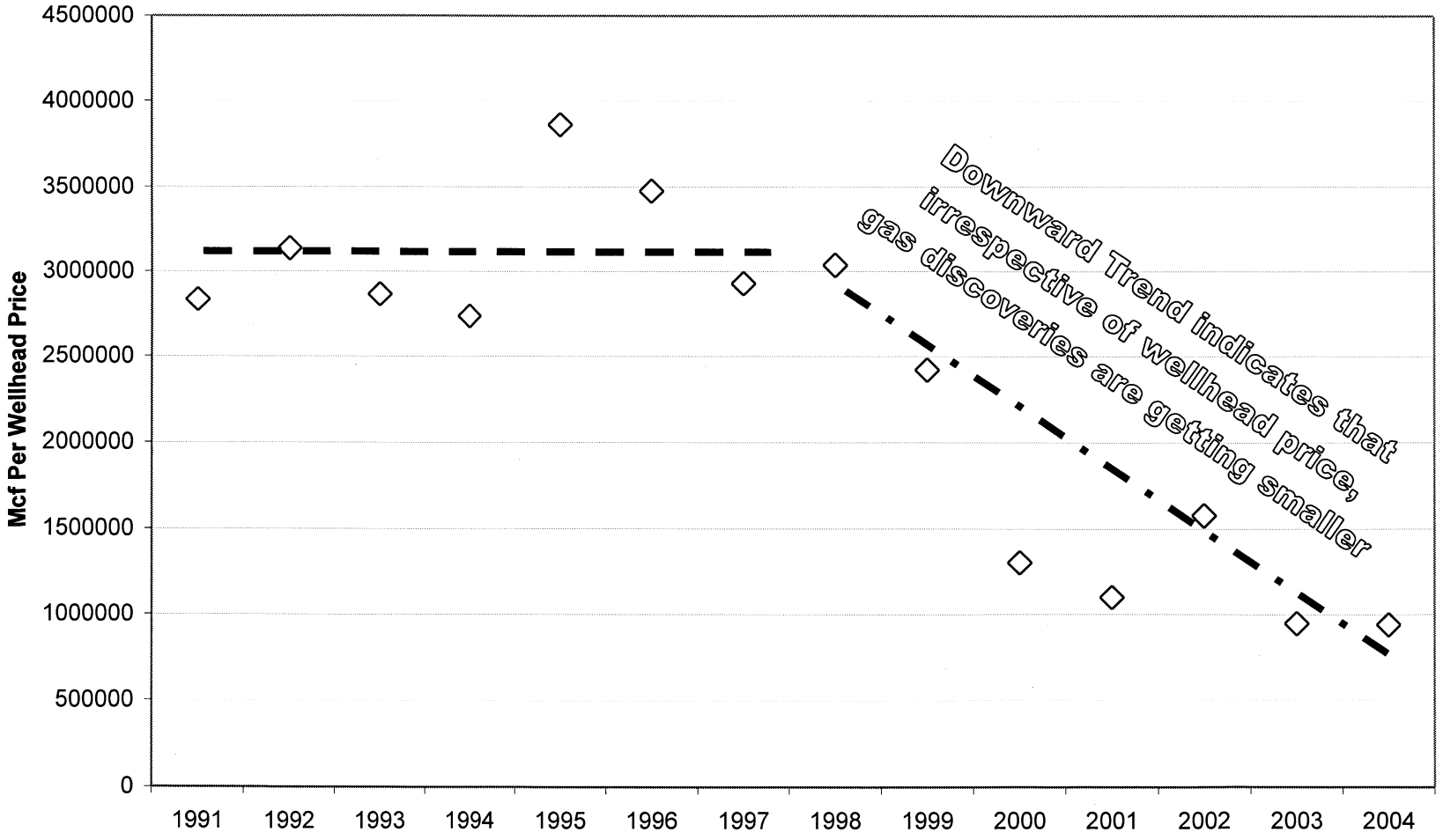
Schedule No. 16
Exhibit No. NB-14

WCSB Gas Production Response to Increased Drilling



Schedule No. 17
Exhibit No. NB-14

WCSB Gas Production Response to Increases in Wellhead Price



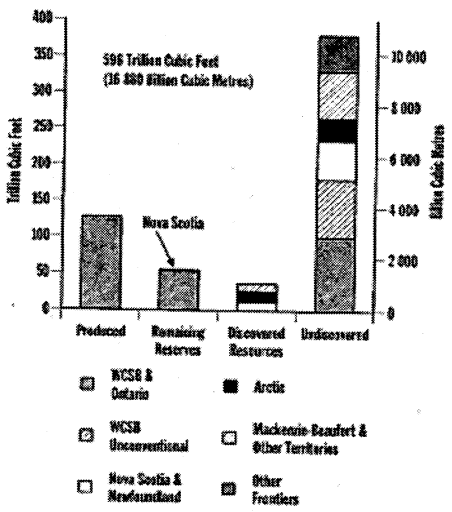
National Energy Board

Office national de l'énergie

Canada's Energy Future

SCENARIOS FOR SUPPLY AND DEMAND TO 2025

Figure 5.20 Natural Gas Resources in Canada – Techno-Vert



The WCSB also contains unconventional natural gas resources, including CBM and shale gas. CBM would be the main source of natural gas produced in this category over the projection period. The estimates for unconventional resources are considered preliminary since these natural gas sources are in the very early stages of development in Canada.

With the exception of offshore Nova Scotia, most frontier resources are situated in areas that are not currently producing natural gas. Resources in a number of the frontier areas were discovered decades ago, but their exploitation has not been economically feasible, and today they remain without access to transportation systems.

Uncertainties Regarding Natural Gas Resources

The size of Canada's natural gas resource base continues to be a significant uncertainty, especially for the frontier regions and unconventional natural gas. Through exploration drilling and development, industry's knowledge of the WCSB has improved and resource estimates have generally increased. Continuous development of technology further enhances the ability to identify and exploit pools. At the same time, improved information leads to a narrower range of estimates. However, as with other basins, opinions still vary on the actual size of the WCSB resource base.

As technology improves and exploration increases in both scenarios, perhaps new geological concepts can be proved that would enable further increases to natural gas resource estimates. However, recent drilling and production data suggests that the WCSB may be maturing; and changes in natural gas resource estimates may be warranted for some areas.

Very little development of unconventional natural gas has occurred to date; consequently, the uncertainty associated with estimates of unconventional natural gas resources is high. A few producers have successfully developed CBM and if success continues, the unconventional natural gas resource base could be much larger. Estimates of resources for most of the frontier regions have a much greater degree of uncertainty than estimates for the WCSB, reflecting the limited state of exploration in those areas. Although discovered resources may exist in some frontier areas, in general these basins are relatively undeveloped compared to the WCSB. Estimates of resources for the frontier areas rely on more limited information and therefore are subject to significant upward or downward revisions as new information becomes available. Some of these regions, such as the Arctic Islands, may have discovered resources but are not expected to produce any natural gas over the projection period due to the high cost of developing production and transportation facilities in remote areas.

Table 4.2. Upper Cretaceous CBM in place and established reserves, 2004 (10^6 m^3), deposit block model method

Field/ strike area	Block model area (ha)	Average coal thickness (m)	Estimated gas content (m^3 gas/ m^3 coal)	Initial gas in place (10^6 m^3)	Adjusted average recovery factor	Initial established reserves (10^6 m^3)	Gas - cumulative production (10^6 m^3)	Remaining established reserves (10^6 m^3)	Water - cumulative production (10^3 m^3)
Ardenode	14 848	11	2.50	4 177	4%	178	2	176	0.0
Bashaw	68 384	11	1.05	8 183	2%	181	27	154	3.2
Carbon	5 192	15	1.22	946	9%	88	2	86	0.0
Centron	9 088	16	2.43	3 606	4%	145	2	143	0.0
Clive-Alix	17 488	14	1.40	3 366	4%	135	20	114	6.3
Entice	58 921	16	1.81	18 254	11%	2 169	134	2 034	0.4
Gayford	11 704	19	1.23	2 712	10%	274	61	212	0.1
Ghostpine	63 360	12	1.14	8 765	6%	482	6	476	0.1
Irricana	4 984	20	2.45	2 499	15%	383	71	312	0.6
Manito	5 400	11	0.94	577	4%	23	4	19	0.0
Nevis	35 848	14	1.14	5 544	4%	209	35	174	0.9
Parlesh	9 290	13	1.17	1 411	9%	125	1	124	0.0
Redland	14 448	14	1.09	2 133	11%	225	17	209	0.1
Rockyford	21 024	14	1.09	3 289	11%	368	52	316	0.3
Strathmore	41 608	14	2.25	13 426	5%	687	44	643	0.4
Trochu	12 024	14	1.04	1 695	6%	93	12	81	0.0
Twining	92 664	14	1.45	19 026	5%	977	10	967	18.3
Wimborne	14 800	11	1.65	2 621	6%	144	3	141	0.1
Total	501 075			102 230		6 886	505	6 381	30.8
Average		14	1.50		8%				

Note that the Bashaw and Nevis Fields have very little data to calculate CBM reserves. Once data are collected in a more rigorous fashion, the reserves should increase dramatically. Larger reserves for fields such as Entice and Irricana are due to higher-density infill drilling.

Table 4.3. Upper Cretaceous CBM in place and established reserves, 2004 (10^6 m^3), production extrapolation method

Field/strike area	Initial gas in place (10^6 m^3)	Initial established reserves (10^6 m^3)	Gas - cumulative production (10^5 m^3)	Remaining established reserves (10^5 m^3)	Water - cumulative production (10^3 m^3)
Chigwell	not calc	98	7	91	0.9
Delia	not calc	109	7	102	0.0
Donalda	not calc	35	2	33	0.0
Mikwan	not calc	61	4	57	0.0
Rowley	not calc	119	8	111	0.0
Rumsey	not calc	146	10	136	0.0
Swalwell	not calc	31	2	29	0.0
Three H Ck	not calc	117	8	110	1.3
Wetwin	not calc	13	1	13	0.4
Fenn BV	not calc	383	26	357	3.0
Total	~16 000	1 114	74	1 039	5.7

Table 4.4. Noncommercial CBM production, 2004 (10^6 m^3), production extrapolation method—other CBM areas

Field/strike area	Coal zone	Initial gas in place (10^6 m^3)	Initial established reserves (10^6 m^3)	Gas - cumulative production (10^5 m^3)	Remaining established reserves (10^6 m^3)	Water - cumulative production (10^3 m^3)
Canmore	Kootenay	not calc	not recorded	not recorded	0	not recorded
Fenn BV	Mannville	not calc	9	9	0	438.8
Coleman / Livingstone	Kootenay	not calc	0	0	0	0.0
Redwater	Mannville	not calc	not recorded	not recorded	0	not recorded
Pine Creek/Brazeau	Ardley	not calc	not recorded	not recorded	0	not recorded
Pembina	Ardley	not calc	15	15	0	89.5
Corbett/Thunder	Mannville	not calc	22	22	0	347.4
Manola/Mellow	Mannville	not calc	16	16	0	14.9
Drumheller	Mannville	not calc	0	0	0	0.0
Norris	Mannville	not calc	4	4	0	48.0
Strome	Mannville	not calc	0	0	0	4.9
Battle South	Mannville	not calc	0	0	0	5.3
Kelsey	Mannville	not calc	1	1	0	95.9
Swan Hills / Swan Hills S	Mannville	not calc	0	0	0	10.5
Miscellaneous	All	not calc	109	109	0	146.8
Total		not calc	176	176	0	1 202.0

The 118 10^9 m^3 initial in-place volume (Tables 4.2 and 4.3) encompasses the areas of commercial CBM production. This volume is expected to increase with further evaluation to include areas of known resources drilled but not yet producing. The remaining established reserves is set at 7.42 10^9 m^3 based on the two methods, as shown in Tables 4.2 and 4.3. Recent additional requirements placed on industry to gather testing data on designated CBM pools and greater identification of CBM-specific activity resulting from *Bulletin 2004-21* may enable a more complete assessment of CBM reserves for additional regions of the province for the next year-end.

Schedule No. 20
Exhibit No. NB-14

DETERMINATION OF THE AVERAGE ECONOMIC LIFE OF NORTHERN BORDER'S PIPELINE FACILITIES

Western Canada Gas Availability for U.S Export

Dr. Haessel's High Case

Year	Gas Available for Export (Relative Throughput) Bcf/day	Deficient Gas Availability as a % of 2004 Capability 8.05	Facility Redundancy of Current Plant Facilities $ 2,337,818,297	Underutilization of Facilities	3-Year Increments of Underutilization of Facilities	Years Remaining From 2004	Weighted Years *Year-to-Year Direct Weighting*	Weighted Years *3-Year Increments Direct Weighting*	Weighted Years *Year-to-Year Reciprical Weighting*
2004	8.05					1			
2005	7.53					2			
2006	7.33					3			
2007	7.23		-			4			
2008	6.35		-	-		5			
2009	6.35		-	-	-	6	-		
2010	6.16		-	-		7			
2011	6.88		-	-		8			
2012	6.35		-	-	-	9	-		
2013	5.91		-	-		10			
2014	5.35		-	-		11			
2015	4.88		-	-	-	12	-		
2016	4.81		-	-		13			
2017	8.95					14			
2018	8.44	1.05		-	-	15	-		
2019	8.03	1.00	2,332,010,053			16	-		-
2020	7.54	0.94	2,189,708,069	142,301,983		17	2,419,133,716		8,370,705
2021	7.12	0.88	2,189,708,069	-	142,301,983	18	-	2,561,435,699	-
2022	6.79	0.84	2,189,708,069			19	-		-
2023	7.49	0.93	2,175,187,459	14,520,611		20	290,412,211		726,031
2024	6.97	0.87	2,024,173,109	151,014,350	165,534,960	21	3,171,301,342	3,476,234,163	7,191,160
2025	6.50	0.81	1,887,679,370	136,493,739		22	3,002,862,260		6,204,261
2026	6.11	0.76	1,774,418,608	113,260,762		23	2,604,997,531		4,924,381
2027	5.64	0.70	1,637,924,869	136,493,739	386,248,240	24	3,275,849,738	9,269,957,769	5,687,239
2028	5.27	0.65	1,530,472,351	107,452,518		25	2,686,312,950		4,298,101
2029	4.91	0.61	1,425,923,955	104,548,396		26	2,718,258,293		4,021,092
2030	4.45	0.55	1,292,334,338	133,589,617	345,590,531	27	3,606,919,658	9,330,944,333	4,947,764
2031	4.11	0.51	1,193,594,186	98,740,152		28	2,764,724,247		3,526,434
2032	3.77	0.47	1,094,854,035	98,740,152		29	2,863,464,399		3,404,833
2033	3.32	0.41	964,168,540	964,168,540	1,161,648,843	30	28,925,055,196	34,849,465,297	32,138,951
		-	-	-					
				2,201,324,558		26.497	58,329,292,541	59,488,037,262	85,440,950
		Weighted Average Economic Life						27.024	
									25.764

Direct Weighting

Direct Weighting 3- Year Increments

Reciprical Weighting

Schedule No. 21
Exhibit No. NB-14

DETERMINATION OF THE AVERAGE ECONOMIC LIFE OF NORTHERN BORDER'S PIPELINE FACILITIES

Western Canada Gas Availability for U.S Export

Dr. Haessel's Base Case

Year	Gas Available for Export (Relative Throughput) Bcf/day	Deficient Gas Availability as a % of 2004 Capability 8.01	Facility Redundancy of Current Plant Facilities $ 2,337,818,297	Underutilization of Facilities	3-Year Increments of Underutilization of Facilities	Years Remaining From 2004	Weighted Years *Year-to-Year Direct Weighting*	Weighted Years *3-Year Increments Direct Weighting*	Weighted Years *Year-to-Year Reciprical Weighting*
2004	8.01	1.00	2,337,818,297	-		1			
2005	7.45	0.93	2,174,375,320	163,442,977		2			
2006	7.17	0.90	2,092,653,831	81,721,489		3			
2007	6.95	0.87	2,028,444,090	64,209,741	309,374,206.59	4	1,237,496,826	1,237,496,826	16,052,435
2008	5.94	0.74				5			-
2009	5.83	0.73		-		6	-		-
2010	5.42	0.68		-		7			-
2011	5.84	0.73		-		8			-
2012	5.07	0.63		-	-	9	-		-
2013	4.41	0.55		-		10			-
2014	3.64	0.45		-		11			-
2015	2.80	0.35		-	-	12	-		-
2016	2.77	0.35		-		13			-
2017	6.76	0.84	1,972,990,223	55,453,867		14	776,354,141		3,960,991
2018	6.13	0.77	1,789,116,874	183,873,349		15	2,758,100,238		12,258,223
2019	5.57	0.70	1,625,673,897	163,442,977	402,770,193	16	2,615,087,633	6,444,323,096	10,215,186
2020	4.94	0.62	1,441,800,548	183,873,349		17	3,125,846,936		10,816,079
2021	4.46	0.56	1,441,800,548	-		18	-	-	-
2022	4.08	0.51	1,441,800,548	-	183,873,349	19	-	3,493,593,635	-
2023	4.66	0.58	1,360,079,059	81,721,489		20	1,634,429,771		4,086,074
2024	4.19	0.52	1,222,903,703	137,175,356		21	2,880,682,471		6,532,160
2025	3.62	0.45	1,056,542,102	166,361,602	385,258,446	22	3,659,955,237	8,475,685,811	7,561,891
2026	3.20	0.40	933,959,869	122,582,233		23	2,819,391,354		5,329,662
2027	2.71	0.34	790,947,264	143,012,605		24	3,432,302,518	-	5,958,859
2028	2.33	0.29	680,039,530	110,907,734	376,502,572	25	2,772,693,361	9,412,564,304	4,436,309
2029	1.96	0.24	572,050,420	107,989,110		26	2,807,716,856		4,153,427
2030	1.48	0.18	431,956,439	140,093,980		27	3,782,537,469	-	5,188,666
2031	1.13	0.14	329,804,579	102,151,861	350,234,950.86	28	2,860,252,099	9,806,578,624	3,648,281
2032	0.78	0.10	227,652,718	102,151,861		29	2,962,403,959		3,522,478
2033	0.32	0.04	93,395,987	227,652,718	329,804,579	30	6,829,581,542	9,894,137,362	7,588,424
		-	-						
				2,110,165,579					
				2,337,818,297		20.08	46,954,832,412	48,764,379,658	111,309,146
								20.86	
									21.00

Weighted Average Economic Life

Direct Weighting

Direct Weighting 3- Year Increments

Reciprical Weighting

Schedule No. 22
Exhibit No. NB-14

DETERMINATION OF THE AVERAGE ECONOMIC LIFE OF NORTHERN BORDER'S PIPELINE FACILITIES

Northern Rocky Mountain Gas Availability

Year	Productive Capability (Relative Throughput) MMcf/day	Deficient Productive Capability as a % of 2004 Capacity 12,298.05	Facility Redundancy of Current Plant Facilities $ 2,337,818,297	Underutilization of Facilities	3-Year Increments of Underutilization of Facilities	Years Remaining From 2004	Weighted Years *Year-to-Year Direct Weighting*	Weighted Years *3-Year Increments Direct Weighting*	Weighted Years *Year-to-Year Reciprical Weighting*
2004	12,298					1			
2005	12,550					2			
2006	12,853					3			
2007	13,009		-			4			
2008	13,169		-	-		5			
2009	13,283		-	-	-	6	-		
2010	13,424		-	-		7			
2011	13,535		-	-		8			
2012	13,685		-	-	-	9	-		
2013	13,752		-	-		10			
2014	13,863		-	-		11			
2015	14,021		-	-	-	12	-		
2016	13,982		-	-		13			
2017	14,059					14			
2018	13,761	1.12			-	15	-		
2019	13,318	1.08		-		16	-		-
2020	12,805	1.04		-		17	-		-
2021	12,262	1.00		-	-	18	-	-	-
2022	11,709	0.95	2,225,827,075	111,991,222		19	2,127,833,218		5,894,275
2023	11,160	0.91	2,121,434,682	104,392,393		20	2,087,847,870		5,219,620
2024	10,623	0.86	2,019,316,206	102,118,476	318,502,091	21	2,144,487,993	6,688,543,918	4,862,786
2025	10,103	0.82	1,920,467,372	98,848,834		22	2,174,674,342		4,493,129
2026	9,603	0.78	1,825,504,638	94,962,734		23	2,184,142,888		4,128,815
2027	9,126	0.74	1,734,787,503	90,717,135	284,528,703	24	2,177,211,244	6,828,688,876	3,779,881
2028	8,672	0.71	1,648,497,818	86,289,684		25	2,157,242,107		3,451,587
2029	8,242	0.67	1,566,693,252	81,804,567		26	2,126,918,729		3,146,329
2030	7,729	0.63	1,469,211,409	97,481,843	265,576,094	27	2,632,009,763	7,170,554,534	3,610,439
2031	7,225	0.59	1,373,509,738	95,701,671		28	2,679,646,781		3,417,917
2032	6,756	0.55	1,284,263,214	89,246,523		29	2,588,149,179		3,077,466
2033	6,336	0.52	1,204,368,689	1,284,263,214	1,469,211,409	30	38,527,896,435	44,076,342,260	42,808,774
		-	-	-					
				1,053,555,083					
				2,337,818,297		27.21	63,608,060,548	64,764,129,588	87,891,015
	Weighted Average Economic Life							27.70	
									26.60

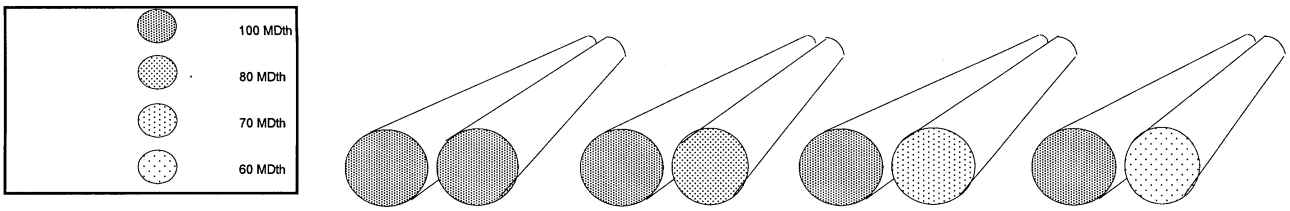
Direct Weighting

Direct Weighting 3- Year Increments

Reciprical Weighting

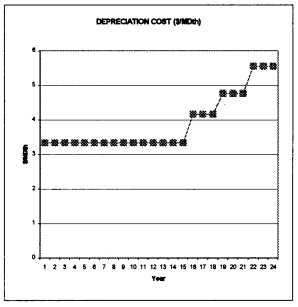
Schedule No. 23
Exhibit No. NB-14

ILLUSTRATIVE EXAMPLE OF THE EFFECTS OF UNDERUTILIZATION ON THE ECONOMIC LIFE OF A PIPELINE



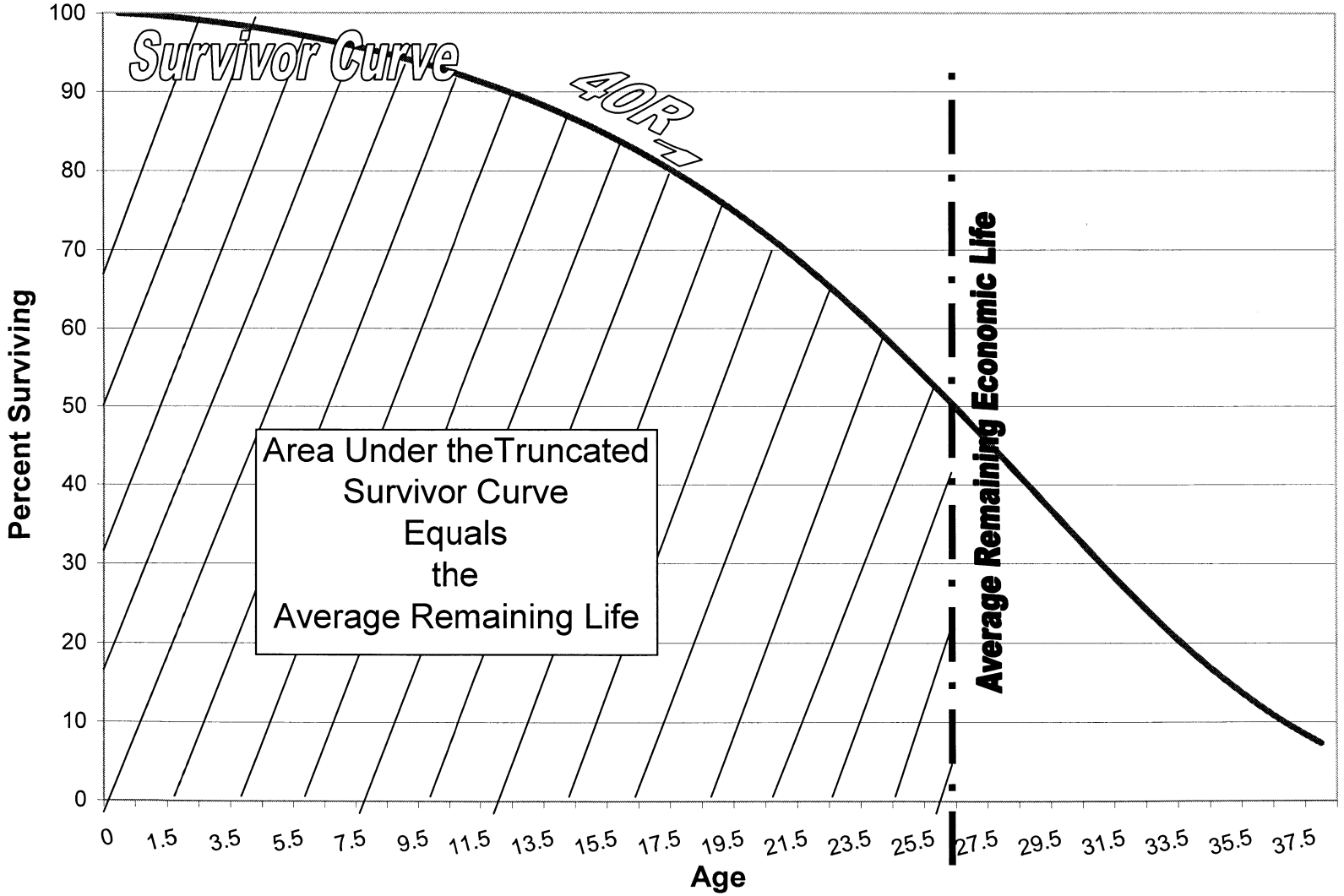
Plant Investment ($)	10,000	10,000	10,000	10,000
Cost of Service ($)	1,000	900	800	700
Depreciation Rate -	3.33	3.33	3.33	3.33
Depreciation Expense ($)	333	333	333	333
Time Period (Years)	0 TO 15	16 to 18	19 to 21	22 to 24
Throughput (MDth)	100	80	70	60
Depr Exp Per MDth	3.33 $/MDth	4.16 $/MDth	4.76 $/MDth	5.55 $/MDth
Cost of Serv Per MDth	10 $/MDth	11.25 $/MDth	11.43 $/MDth	11.67 $/MDth

	Depreciation Cost Per MDth
1	3.33
2	3.33
3	3.33
4	3.33
5	3.33
6	3.33
7	3.33
8	3.33
9	3.33
10	3.33
11	3.33
12	3.33
13	3.33
14	3.33
15	3.33
16	4.16
17	4.16
18	4.16
19	4.76
20	4.76
21	4.76
22	5.55
23	5.55
24	5.55



Schedule No. 24
Exhibit No. NB-14

Survivor Curve
Account 368 Compressor Station Equip



Schedule No. 25
Exhibit No. NB-14

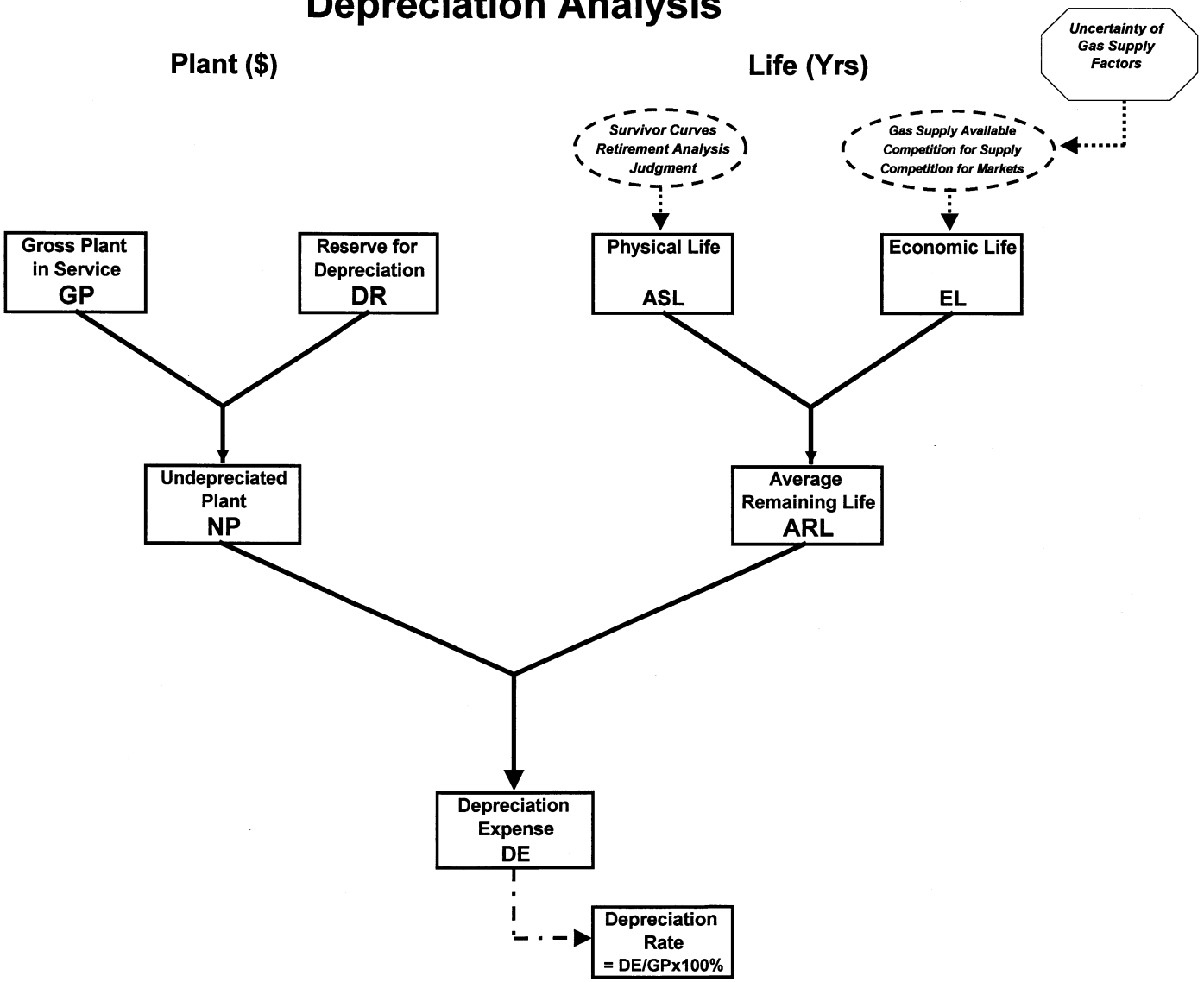
NORTHERN BORDER PIPELINE COMPANY

DETERMINATION OF THE DEPRECIATION RATE
TRANSMISSION PLANT
Economic Life -- 26 years

	Account No.	Description	Gross Depreciable Plant Investment 7/31/2005 $	Accumulated Reserve for Depreciation 7/31/2006 $	Net Depreciable Plant 7/31/2007 $	Average Remaining Life Years	Indicated Depreciation Expense $	Depreciation Rate %
	Transmission Plant - Onshore							
2005	365.2	Rights-of-Way	3,680,068	1,130,899	2,549,169	25.0	101,967	
	366.1	Structures - Compressor Station	23,539,977	7,892,986	15,646,991	20.6	759,563	
	366.2	Structures - M&R Station	1,949,990	973,042	976,948	17.5	55,826	
	366.3	Structures - Other	17,762,893	8,047,780	9,715,113	18.6	522,318	
	367	Mains	1,861,355,297	747,425,733	1,113,929,564	23.8	46,803,763	
	368	Compressor Stations	357,404,904	83,155,729	274,249,175	22.6	12,134,919	
	369	Meas. & Regulating Sta. Equip.	40,456,160	12,523,130	27,933,030	20.1	1,389,703	
	370	Communication Equipment	31,669,008	15,138,672	16,530,336	10.0	1,653,034	
	371	Other Equipment	-					
		Subtotal	2,337,818,297	876,287,971	1,461,530,326		63,421,092	
		Additions	160,000,000	-	160,000,000	26.5	6,037,736	
		Retirements	4,000,000	(4,000,000)	-			
		Total	2,493,818,297	872,287,971	1,621,530,326		69,458,828	2.79
2006	365.2	Rights-of-Way	3,680,068	1,232,865	2,447,203	24.2	101,124.08	
	366.1	Structures - Compressor Station	23,539,977	8,652,549	14,887,428	19.8	751,890.32	
	366.2	Structures - M&R Station	1,949,990	1,028,868	921,122	16.7	55,157.01	
	366.3	Structures - Other	17,762,893	8,570,098	9,192,795	17.8	516,449.17	
	367	Mains	1,861,355,297	794,229,496	1,067,125,801	23	46,396,773.95	
	368	Compressor Stations	357,404,904	95,290,648	262,114,256	21.8	12,023,589.71	
	369	Meas. & Regulating Sta. Equip.	40,456,160	13,912,833	26,543,327	19.3	1,375,301.92	
	370	Communication Equipment	31,669,008	16,791,706	14,877,302	9.1	1,634,868.38	
	371	Other Equipment	-	-	-			
		Total Plant Additions (2005-2006)	320,000,000	6,037,736	313,962,264	25.7	12,216,431	
		Total Plant Retirements (2005-2006)	8,000,000					
		Total	2,649,818,297	945,746,799	1,712,071,498		75,071,585.04	2.83%
2007	365.2	Rights-of-Way	3,680,068	1,333,989	2,346,079	23.4	100,259.77	
	366.1	Structures - Compressor Station	23,539,977	9,404,439	14,135,538	19.0	743,975.68	
	366.2	Structures - M&R Station	1,949,990	1,084,025	865,965	15.9	54,463.21	
	366.3	Structures - Other	17,762,893	9,086,547	8,676,346	17	510,373.29	
	367	Mains	1,861,355,297	840,626,270	1,020,729,027	22.2	45,978,785.00	
	368	Compressor Stations	357,404,904	107,314,238	250,090,666	21	11,909,079.33	
	369	Meas. & Regulating Sta. Equip.	40,456,160	15,288,135	25,168,025	18.5	1,360,433.79	
	370	Communication Equipment	31,669,008	18,426,574	13,242,434	8.2	1,614,930.96	
	371	Other Equipment	-	-	-			
		Total Plant Additions (2005-2007)	640,000,000	18,254,166	621,745,834	24.9	24,969,712	
		Total Plant Retirements (2005-2007)	16,000,000					
		Total	2,961,818,297	1,020,818,384	1,956,999,913		87,242,013.23	2.95%
		Composite Depreciation Rate =						2.84%

Schedule No. 26
Exhibit No. NB-14

Depreciation Analysis



Schedule No. 27
Exhibit No. NB-14

General Plant Depreciation

Recommended Depreciation Rates

Account Number	Description	Depreciation Rate
		%
390	Structures and Improvements	Term of Lease
391	Office Furniture and Equipment	10
391	Computer Equipment	20
392	Transportation Equipment	20
394	Tools, Shop, and Garage Equipment	10
396	Power Operated Equipment	20
397	Communication Equipment	10

Schedule No. 28
Exhibit No. NB-14

Northern Border Pipeline Company

Transmission Plant

DETERMINATION OF THE AVERAGE REMAINING LIFE OF INTERIM NEGATIVE SALVAGE

		Normal Retirements				Estimated	Number of	Weight
		Acct 367	Acct 368	Acct 369	Total	Negative Salvage	Years Remaining in Service	
1	2005	3,687,840	9,516,654	492,727	13,697,221	1,047,856	0.5	6,848,611
2	2006	4,002,460	10,853,227	550,597	15,406,284	1,156,159	1.5	23,109,425
3	2007	4,358,072	12,014,961	607,032	16,980,064	1,266,308	2.5	42,450,161
4	2008	4,743,013	12,923,893	659,566	18,326,471	1,373,372	3.5	64,142,649
5	2009	5,120,263	13,505,510	705,759	19,331,533	1,467,965	4.5	86,991,898
6	2010	5,535,981	13,722,710	742,881	20,001,573	1,556,734	5.5	110,008,650
7	2011	5,987,079	13,742,975	768,830	20,498,884	1,643,729	6.5	133,242,745
8	2012	6,441,786	13,668,356	782,168	20,892,311	1,726,006	7.5	156,692,330
9	2013	6,934,456	13,503,999	784,360	21,222,815	1,810,194	8.5	180,393,925
10	2014	7,466,563	13,268,578	780,734	21,515,876	1,898,186	9.5	204,400,817
11	2015	7,994,129	12,975,584	772,907	21,742,620	1,982,792	10.5	228,297,508
12	2016	8,563,264	12,635,135	761,792	21,960,191	2,072,800	11.5	252,542,198
13	2017	9,183,052	12,247,301	748,643	22,178,997	2,170,097	12.5	277,237,457
14	2018	9,810,455	11,821,141	733,722	22,365,317	2,267,260	13.5	301,931,786
15	2019	10,466,594	11,361,917	717,051	22,545,562	2,368,255	14.5	326,910,649
16	2020	11,185,308	10,863,885	698,920	22,748,112	2,479,056	15.5	352,595,744
17	2021	11,900,959	10,346,573	679,277	22,926,808	2,588,425	16.5	378,292,337
18	2022	12,674,037	9,800,753	658,271	23,133,061	2,707,003	17.5	404,828,566
19	2023	13,515,424	9,240,071	636,012	23,391,506	2,837,181	18.5	432,742,870
20	2024	14,330,967	8,666,252	612,810	23,610,030	2,962,124	19.5	460,395,588
21	2025	15,227,076	8,083,911	588,568	23,899,555	3,101,105	20.5	489,940,879
22	2026	16,178,595	7,500,321	563,661	24,242,578	3,249,889	21.5	521,215,419
23	2027	17,131,318	6,917,274	537,986	24,586,578	3,398,753	22.5	553,198,005
24	2028	18,160,771	6,341,620	511,832	25,014,223	3,561,554	23.5	587,834,248
25	2029	19,254,679	5,775,784	485,274	25,515,737	3,736,171	24.5	625,135,557
26	2030	20,326,840	5,228,853	458,596	26,014,288	3,907,416	25.5	663,364,356
27	2031	21,499,923	4,694,385	431,878	26,626,185	4,097,193	26.5	705,593,903
28	2032	22,714,474	4,187,533	405,087	27,307,094	4,295,249	27.5	750,945,082
29	2033	23,913,710	3,703,121	378,736	27,995,568	4,491,309	28.5	797,873,685
30	2034	25,194,180	3,249,834	352,494	28,796,508	4,702,946	29.5	849,496,981
30 Year Total		363,503,267	292,362,111	18,608,172	674,473,550	77,923,086	16.26	10,968,654,030
26 Year Total		270,180,981	276,527,237	17,039,977	563,748,196	60,336,389	13.95	7,864,744,379
27 Year Total		291,680,903	281,221,622	17,471,855	590,374,381	64,433,582	14.52	8,570,338,282
24 Year Total		230,599,463	265,522,600	16,096,107	512,218,170	52,692,803	12.84	6,576,244,465

Schedule No. 29
Exhibit No. NB-14

Northern Border Pipeline Company

Transmission Plant

DETERMINATION OF NEGATIVE SALVAGE COST OF FINAL CLOSURE

	Gross Plant	Normal Retirements	Total Norm Ret To Gross Plant	Gross Plant Subject to Final Retirement	Gross Salvage	Demolition/Abandon	Adj Cost of Final Retirement	Adj Gross Salvage Amount	Line Pack Credit	Negative Salvage Cost Final Retirement	Contingency @ 10%	Total Neg Salv Cost Final Retirement
	$	$		$	$	$	$	$		$	$	$
Mains	1,861,355,297	270,180,981	0.15	1,591,174,316	-	384,032,530	328,289,123	71,955,714	24,552,000	231,781,409	23,178,141	254,959,550
Compressors	357,404,904	276,527,237	0.77	80,877,667	-	40,545,000	9,174,986	1,455,552		7,719,434	771,943	8,491,377
Meters	40,456,160	17,039,977	0.42	23,416,183		2,520,000	1,458,586	84,000		1,374,586	137,459	1,512,044
										240,875,429	24,087,543	264,962,972
	2,259,216,361	563,748,196			-	427,097,530	338,922,695	73,495,266	24,552,000	240,875,429	24,087,543	264,962,972

Line Pack Credit 24,552,000

Note:

The Column headed Gross Plant Subject to Final Retirement reflects the amount of plant, reduced by interim retirements, that will be subject to NB Witness Halpin's decommissioning costs.

The Column headed Adj Cost of Final Retirement reflects NB Witness Halpin's decommissioning costs of remaining plant after interim retirements are deducted.

Interim retirement negative salvage costs differ somewhat from terminal negative salvage costs.

Schedule No. 30
Exhibit No. NB-14

Northern Border Pipeline Company

Transmission Plant

AVERAGE REMAINING LIFE OF NEGATIVE SALVAGE OF PLANT SUBJECT TO RETIREMENT

	Net Negative Salvage Cost	Average Number of Years to Retirement	Weight	
			Direct	Reciprical
	$	Years		
Interim Retirements	60,336,389	13.95	841,741,546	4,324,937.83
Final Closure	264,962,972	26	6,889,037,268	10,190,883.53
Total and Composite Direct Wt.	325,299,361	23.77	7,730,778,814	14,515,821.37
Reciprical Wt.		22.41		

Schedule No. 31
Exhibit No. NB-14

Northern Border Pipeline Company

DETERMINATION OF NEGATIVE SALVAGE RATE
Transmission Plant

1	Total Depreciable Transmission Plant ($)	2,337,818,297
2	Negative Salvage ($)	325,299,361
3	Accumulated Reserve for Negative Salvage ($)	-
4	Unaccrued Negative Salvage ($)	325,299,361
5	Average Remaining Life (Years)	23.8
6	Annual Accrual ($)	13,688,100
7	Negative Salvage Rate (%)	0.59%