

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

Line		Gas Supply	Gas Used in		Pension &	Salaries	Electric	Bad Debt		Eliminate Amort.	Transition	Vehicle	PRCI	INGAA	Regulatory	
No.	Description	Expenses	Utility	ACA	Benefits	and Wages	Compression	Expense	Rent	of Ft. Peck	Costs	Fuel	Fee	Dues	Expense	Total
	(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)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
	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						(8,788,654)									(8,788,654)
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	(8,788,654)	0	0	0	0	64,491	60,327	0	0	(147,575,248)

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)
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)		(p)
38	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
42	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
46	Sales Expense															
46	912															0
47	913															0
48	Total Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	A&G Expenses															
49	920					(175,082)										(175,082)
50	921											148				148
51	922															0
52	923															0
53	924															0
54	925															0
55	926					784,274										784,274
56	928			(1,758,567)												(1,058,567)
57	930.1													700,000		0
58	930.2								(3,354,096)	(1,404,219)			195,250			(4,563,065)
59	931								129,795							129,795
60	932															0
61	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)
62	Total O&M	(\$18,751,043)	\$18,751,043	(\$1,758,567)	\$784,274	\$483,761	(\$8,788,654)	\$1,746,269	\$129,795	(\$3,354,096)	(\$1,404,219)	\$64,639	\$60,327	\$195,250	\$700,000	(\$11,141,222)