

Northern Border Pipeline Company
Summary of Taxes Other Than Income
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Description (a)	Actual Expense Per Books (b)	Adjustments (c)	As Adjusted (d)	Transmission (e)	F/N ID
	Ad Valorem					
1	Illinois	(\$138,691)	\$240,691	\$102,000	\$102,000	
2	Iowa	6,922,345	(526,853)	6,395,492	6,395,492	
3	Minnesota	2,694,280	612,920	3,307,200	3,307,200	
4	Montana	11,410,847	106,753	11,517,600	11,517,600	
5	Nebraska	22,359	8,841	31,200	31,200	
6	North Dakota	4,947,202	(22,402)	4,924,800	4,924,800	
7	South Dakota	3,626,938	429,062	4,056,000	4,056,000	
8	Indiana	(48,490)	150,490	102,000	102,000	
9	Subtotal Ad Valorem Taxes	29,436,789	999,502	30,436,291	30,436,291	
	Payroll Taxes					
10	Federal Insurance Contribution Act	793,904	34,482	828,386	828,386	
11	Federal Unemployment Tax Act	61,703	2,680	64,383	64,383	
12	State Unemployment Tax Act	67,078	2,913	69,992	69,992	
13	Subtotal Payroll Taxes	922,686	40,075	962,761	962,761	
	Other Miscellaneous Taxes					
14	Compressor Fuel Use Tax	0	2,442,039	2,442,039	2,442,039	
15	Other Taxes	8,844	0	8,844	8,844	
16	Subtotal Other Miscellaneous Taxes	8,844	2,442,039	2,450,883	2,450,883	
17	Total Other Taxes	\$30,368,319	\$3,481,616	\$33,849,935	\$33,849,935	