

Northern Border Pipeline Company
Depreciation and Amortization Expense
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Description (a)	FERC Acct (b)	Gas Plant at 07-31-05 (c)	Adjustments (d)	Gas Plant As Adjusted (e)	Annual Rate Per Book (f)	Proposed Depreciation Rate (g)	12 Mos. Ended 07-31-05 (h)	Adjustments (i)	Depr Expense As Adjusted (j)	F/N ID
Gas Plant-Depr Charged to Acct 403											
1	Transmission Plant		\$2,402,095,774	\$62,218,193	\$2,464,313,967	2.25%	2.84%	\$55,833,408	\$14,153,109	\$69,986,517	
2	Intangible Plant	303.2	\$11,173,760	\$0	11,173,760	2.25%	2.84%	251,410	65,925	317,335	
3	Negative Salvage		0	0	0	0.00%	0.59%	0	14,539,452	14,539,452	
4	Total Transmission Plant		<u>2,413,269,534</u>	<u>62,218,193</u>	<u>2,475,487,727</u>			<u>56,084,818</u>	<u>28,758,486</u>	<u>84,843,304</u>	
General Plant											
5	Land and Land Rights	389	877	0	877	0.00%	0.00%	0	0	0	
6	Office Furniture and Equipment	391.0	8,549,598	0	8,549,598	0.00%	0.00%	0	0	0	
7	Computer Equipment	391.1	4,222,770	1,731,845	5,954,615	20.00%	20.00%	844,554	346,369	1,190,923	
8	Transportation Equipment	392.0	2,402,960	0	2,402,960	0.00%	0.00%	0	0	0	
9	Transportation Equipment	392.1	1,592,869	445,900	2,038,769	20.00%	20.00%	318,574	89,180	407,754	
10	Tools, Shop and Garage Eqpt.	394.0	2,339,612	0	2,339,612	0.00%	0.00%	0	0	0	
11	Tools, Shop and Garage Eqpt.	394.1	950,007	0	950,007	10.00%	10.00%	95,001	0	95,001	
12	Work Equipment	396.0	594,391	0	594,391	0.00%	0.00%	0	0	0	
13	Work Equipment	396.1	4,077	240,722	244,799	2.25%	2.84%	92	6,861	6,952	
14	Communication Equipment	397.0	20,096	0	20,096	0.00%	0.00%	0	0	0	
15	Communication Equipment	397.1	649,604	0	649,604	10.00%	10.00%	64,960	0	64,960	
16	Total General Plant		<u>21,326,862</u>	<u>2,418,467</u>	<u>23,745,329</u>			<u>1,323,181</u>	<u>442,410</u>	<u>1,765,590</u>	
17	Total Depr Charged to Acct 403		<u>2,434,596,397</u>	<u>64,636,660</u>	<u>2,499,233,057</u>			<u>57,407,998</u>	<u>29,200,896</u>	<u>86,608,894</u>	
Gas Plant-Amortization											
18	Structures and Imprvmnts. - Amortized to Acct 404.3	390.1	1,822,360	0	1,822,360	10.00%	10.00%	177,556	4,680	182,236	
20	Gas Plant Acquisition - Amortized to Acct 406	114	3,710,900	0	3,710,900	2.25%	2.84%	12,756	92,634	105,390	
21	Total Depr & Amort Charged to Accts 404.3 & 406		<u>5,533,260</u>	<u>0</u>	<u>5,533,260</u>			<u>190,312</u>	<u>97,314</u>	<u>287,626</u>	
22	Non-Depreciable Gas Plant		<u>3,604,501</u>	<u>0</u>	<u>3,604,501</u>			<u>0</u>	<u>0</u>	<u>0</u>	
23	Total Depreciation & Amortization Expense		<u>\$2,443,734,158</u>	<u>\$64,636,660</u>	<u>\$2,508,370,818</u>			<u>\$57,598,310</u>	<u>\$29,298,209</u>	<u>\$86,896,520</u>	1

Footnotes:

1 The adjustments to gas plant reflected in Column (d) are those reflected on Statement C.