

Northern Border Pipeline Company
Labor Costs
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Account/Description (a)	Aug-04 (b)	Sep-04 (c)	Oct-04 (d)	Nov-04 (e)	Dec-04 (f)	Jan-05 (g)	Feb-05 (h)	Mar-05 (i)	Apr-05 (j)	May-05 (k)	Jun-05 (l)	Jul-05 (m)	12 Month Total (n)	Adjustments (o)	Total as Adjusted (p)
	(4) Cust Service & Info. Exp															
44	907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Total Cust Service & Info. Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(5) Sales Expenses															
48	912	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(6) Admin & General Exp Operation															
51	920	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
52	921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	923	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	925	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	926	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	931	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Total Operation Expenses	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
	Maintenance															
64	932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Total Admin & General Exp	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
	(7) Donations															
66	426.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Total O&M Expenses	\$929,637	\$935,488	\$948,120	\$921,460	\$1,017,323	\$824,597	\$897,924	\$881,446	\$936,905	\$961,774	\$947,695	\$935,738	\$11,138,107	\$483,761	\$11,621,869