

Northern Border Pipeline Company  
Accumulated Deferred Income Taxes  
Accounts 190, 282, and 283

Line No.	Description (a)	Account 190 (b)	Account 282 (c)	Account 283 (d)	Claimed in Rate Base (e)	F/N ID
1	Balance at July 31, 2004	\$16,079,924	(\$349,642,898)	(\$14,233,986)	(\$347,796,959)	
	Activity for the months of:					
2	August-04	(72,606)	(328,045)	59,496	(341,154)	
3	September-04	(72,605)	(330,573)	54,347	(348,831)	
4	October-04	(72,605)	(318,633)	52,860	(338,379)	
5	November-04	(72,605)	(308,250)	55,866	(324,990)	
6	December-04	731,427	(2,382,898)	60,532	(1,590,939)	
7	January-05		0	0	0	1
8	February-05		0	0	0	1
9	March-05	(217,815)	(710,116)	166,020	(761,911)	1
10	April-05	0	0	0	0	1
11	May-05	0	0	0	0	1
12	June-05	(217,815)	(748,469)	150,404	(815,880)	1
13	July-05	0	0	0	0	1
14	Balance at July 31, 2005	16,085,299	(354,769,882)	(13,634,461)	(352,319,043)	
15	Adjustment Period Activity	(1,037,356)	(6,358,886)	470,741	(6,925,502)	
16	Projected Balance April 30, 2006	\$15,047,943	(\$361,128,768)	(\$13,163,720)	(\$359,244,545)	

Footnote:

- 1 Quarterly entries for income tax items began in 2005.