

Northern Border Pipeline Company
Cost of Plant
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Description (a)	FERC Acct (b)	Statement or Schedule (c)	Balance at 7-31-04 (d)	Changes in the Cost of Plant for the 12 Months Ended 7-31-05			Balance at 7-31-05 (h)	Projected Changes in the Cost of Plant 9 Months Ending 04-30-06		Projected Balance at 4/30/2006 (k)	F/N ID
					Additions (e)	Retirements (f)	Other (g)		Statement or Schedule (i)	Adjustments (j)		
1	Gas Plant in Service	101		2,429,561,724	\$0	\$0	\$0	\$2,430,623,778		\$74,036,140	\$2,504,659,918	
2	Gas Plant Acquisition Adjustment	114	C-1	3,710,900	0	0	0	3,710,900	C-1	0	3,710,900	
3	Subtotal			2,433,272,624	0	0	0	2,434,334,678		74,036,140	2,508,370,818	
4	Completed, Not Classified	106	C-1	477,622	8,921,858	0	0	9,399,480	C-1	(9,399,480)	0	
5	Total Gas Plant In Service		C-1	\$2,433,750,246	\$8,921,858	\$0	\$0	\$2,443,734,158	C-1	\$64,636,660	\$2,508,370,818	