

Northern Border Pipeline Company
Monthly Balances of Materials and Supplies and Prepayments
Thirteen Months Ended July 31, 2005 as Adjusted

Line No.	Particulars (a)	Materials and Supplies	Account 165 - Prepayments			Total Working Capital	F/N ID
		Account 154 (b)	Total (c)	Insurance (d)	Other Miscellaneous (e)	(f)	
	Balances as of:						
1	July, 2004	\$3,647,095	\$1,124,036	\$798,542	\$325,494	\$4,771,131	
2	August, 2004	3,662,803	886,788	711,979	174,810	4,549,592	
3	September, 2004	3,590,211	2,379,380	606,398	1,772,982	5,969,590	
4	October, 2004	3,447,775	2,149,456	522,211	1,627,244	5,597,231	
5	November, 2004	3,447,257	1,919,532	438,025	1,481,507	5,366,789	
6	December, 2004	3,469,497	1,688,681	352,912	1,335,769	5,158,177	
7	January, 2005	3,468,010	1,459,684	269,653	1,190,031	4,927,694	
8	February, 2005	3,478,694	1,088,009	190,918	897,091	4,566,702	
9	March, 2005	3,529,468	1,005,937	107,381	898,556	4,535,405	
10	April, 2005	3,535,624	1,169,051	416,234	752,818	4,704,675	
11	May, 2005	3,529,059	931,876	330,035	601,841	4,460,935	
12	June, 2005	3,542,425	1,242,102	780,760	461,342	4,784,527	
13	July, 2005	3,530,050	1,028,599	712,995	315,605	4,558,650	
14	13-Month Total	<u>\$45,877,969</u>	<u>\$18,073,130</u>	<u>\$6,238,043</u>	<u>\$11,835,087</u>	<u>\$63,951,099</u>	
15	13-Month Average Balance	\$3,529,075	\$1,390,241	\$479,849	\$910,391	\$4,919,316	
16	Test Period Adjustments	0	0	0	0	0	
17	Adjusted Balance	<u>\$3,529,075</u>	<u>\$1,390,241</u>	<u>\$479,849</u>	<u>\$910,391</u>	<u>\$4,919,316</u>	