

Docket No. RP06-
Statement B

Northern Border Pipeline Company
Rate Base and Return
As of Twelve Months Ended July 31, 2005 as Adjusted

<u>Line No.</u>	<u>Description</u> (a)		<u>Statement or Schedule</u> (b)	<u>Amount</u> (c)	<u>F/D ID</u>
1	Gas Plant in Service		C	\$2,508,370,818	
2	Accumulated Provision for Depr & Amort.		D	<u>(977,753,030)</u>	
3	Net Plant Investment			1,530,617,788	
4	Regulatory Assets		B-2	(27,095,318)	
5	Working Capital		E	4,919,316	
6	Accumulated Deferred Income Taxes		B-1	<u>(359,244,545)</u>	
7	Total Rate Base			<u><u>\$1,149,197,241</u></u>	
<u>Return on Rate Base</u>					
8	Debt Cost @	3.56%	F-2	40,911,422	
9	Equity @	7.00%	F-2	<u>80,443,807</u>	
10	Total Return on Rate Base	10.56%		<u><u>\$121,355,229</u></u>	