

Northern Border Pipeline Company  
Summary of Adjustments to Operation and Maintenance Expenses

| Line |                  | Gas Supply   | Gas Used in   |       | Pension & | Salaries  | Electric    | Bad Debt |       | Eliminate Amort. | Transition | Vehicle | PRCI   | INGAA  | Regulatory |               |
|------|------------------|--------------|---------------|-------|-----------|-----------|-------------|----------|-------|------------------|------------|---------|--------|--------|------------|---------------|
| No.  | Description      | Expenses     | Utility       | ACA   | Benefits  | and Wages | Compression | Expense  | Rent  | of Ft. Peck      | Costs      | Fuel    | Fee    | Dues   | Expense    | Total         |
|      | (a)              | No. 1        | No. 2         | No. 3 | No. 4     | No. 5     | No. 6       | No. 7    | No. 8 | No. 9            | No. 10     | No. 11  | No. 12 | No. 13 | No. 14     | (p)           |
|      | (a)              | (b)          | (c)           | (d)   | (e)       | (f)       | (g)         | (h)      | (i)   | (j)              | (k)        | (l)     | (m)    | (n)    | (o)        | (p)           |
|      | Gas Supply Exp   |              |               |       |           |           |             |          |       |                  |            |         |        |        |            |               |
| 1    | 800              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 2    | 801              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 3    | 802              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 4    | 803              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 5    | 804.1            |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 6    | 805              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 7    | 806              | (1,250,555)  |               |       |           |           |             |          |       |                  |            |         |        |        |            | (1,250,555)   |
| 8    | 807.2            |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 9    | 807.3            |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 10   | 807.4            |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 11   | 807.5            |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 12   | 808.1            | (2,501,672)  |               |       |           |           |             |          |       |                  |            |         |        |        |            | (2,501,672)   |
| 13   | 808.2            | 3,752,227    |               |       |           |           |             |          |       |                  |            |         |        |        |            | 3,752,227     |
| 14   | 810              |              | 138,656,382   |       |           |           |             |          |       |                  |            |         |        |        |            | 138,656,382   |
| 15   | 811              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 16   | 812              |              | 19,664,915    |       |           |           |             |          |       |                  |            |         |        |        |            | 19,664,915    |
| 17   | 813              | (18,751,043) |               |       |           |           |             |          |       |                  |            |         |        |        |            | (18,751,043)  |
| 18   | Total Gas Supply | (18,751,043) | 158,321,297   | 0     | 0         | 0         | 0           | 0        | 0     | 0                | 0          | 0       | 0      | 0      | 0          | 139,570,254   |
|      | Transm Expense   |              |               |       |           |           |             |          |       |                  |            |         |        |        |            |               |
| 19   | 850              |              |               |       |           | 532,709   |             |          |       |                  |            | 8,449   | 60,327 |        |            | 601,485       |
| 20   | 851              |              |               |       |           | 210       |             |          |       |                  |            | 174     |        |        |            | 384           |
| 21   | 852              |              |               |       |           | 19,675    |             |          |       |                  |            | 7,104   |        |        |            | 26,779        |
| 22   | 853              |              | (236,461)     |       |           | 29,710    |             |          |       |                  |            | 42,291  |        |        |            | (164,460)     |
| 23   | 854              |              | (138,656,382) |       |           |           |             |          |       |                  |            |         |        |        |            | (138,656,382) |
| 24   | 855              |              |               |       |           |           | 3,359,814   |          |       |                  |            |         |        |        |            | 3,359,814     |
| 25   | 856              |              | (1,078,098)   |       |           | 33,429    |             |          |       |                  |            | 5,031   |        |        |            | (1,039,638)   |
| 26   | 857              |              | 400,686       |       |           | 12,663    |             |          |       |                  |            | 1,442   |        |        |            | 414,791       |
| 27   | 858              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 28   | 859              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 29   | 860              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 30   | 861              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 31   | 862              |              |               |       |           | (1,569)   |             |          |       |                  |            |         |        |        |            | (1,569)       |
| 32   | 863              |              |               |       |           | 13,295    |             |          |       |                  |            |         |        |        |            | 13,295        |
| 33   | 864              |              |               |       |           | 3,464     |             |          |       |                  |            |         |        |        |            | 3,464         |
| 34   | 865              |              |               |       |           | 15,257    |             |          |       |                  |            |         |        |        |            | 15,257        |
| 35   | 866              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 36   | 867              |              |               |       |           |           |             |          |       |                  |            |         |        |        |            | 0             |
| 37   | Total Transm     | 0            | (139,570,254) | 0     | 0         | 658,843   | 3,359,814   | 0        | 0     | 0                | 0          | 64,491  | 60,327 | 0      | 0          | (135,426,780) |

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| Line |                                | Gas Supply     | Gas Used in  |               | Pension & | Salaries  | Electric    | Bad Debt    |           | Eliminate Amort. | Transition    | Vehicle  | PRCI     | INGAA     | Regulatory |             |
|------|--------------------------------|----------------|--------------|---------------|-----------|-----------|-------------|-------------|-----------|------------------|---------------|----------|----------|-----------|------------|-------------|
| No.  | Description                    | Expenses       | Utility      | ACA           | Benefits  | and Wages | Compression | Expense     | Rent      | of Ft. Peck      | Costs         | Fuel     | Fee      | Dues      | Expense    | Total       |
|      | (a)                            | No. 1          | No. 2        | No. 3         | No. 4     | No. 5     | No. 6       | No. 7       | No. 8     | No. 9            | No. 10        | No. 11   | No. 12   | No. 13    | No. 14     | (p)         |
|      | (b)                            | (c)            | (d)          | (e)           | (f)       | (g)       | (h)         | (i)         | (j)       | (k)              | (l)           | (m)      | (n)      | (o)       |            |             |
| 38   | Customer Accts Exp             |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 39   | 902                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 40   | 903                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 41   | 904                            |                |              |               |           |           |             | 1,746,269   |           |                  |               |          |          |           |            | 1,746,269   |
| 41   | Total Cust Accts Exp           | 0              | 0            | 0             | 0         | 0         | 0           | 1,746,269   | 0         | 0                | 0             | 0        | 0        | 0         | 0          | 1,746,269   |
| 42   | Cust Service & Info. Exp       |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 43   | 907                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 44   | 908                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 45   | 909                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 45   | Total Cust Service & Info. Exp | 0              | 0            | 0             | 0         | 0         | 0           | 0           | 0         | 0                | 0             | 0        | 0        | 0         | 0          | 0           |
| 46   | Sales Expense                  |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 47   | 912                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 48   | 913                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 49   | Total Sales                    | 0              | 0            | 0             | 0         | 0         | 0           | 0           | 0         | 0                | 0             | 0        | 0        | 0         | 0          | 0           |
| 50   | A&G Expenses                   |                |              |               |           |           |             |             |           |                  |               |          |          |           |            |             |
| 50   | 920                            |                |              |               |           | (175,082) |             |             |           |                  |               |          |          |           |            | (175,082)   |
| 51   | 921                            |                |              |               |           |           |             |             |           |                  |               | 148      |          |           |            | 148         |
| 52   | 922                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 45   | 923                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 46   | 924                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 47   | 925                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 48   | 926                            |                |              |               | 784,274   |           |             |             |           |                  |               |          |          |           |            | 784,274     |
| 49   | 928                            |                |              | (1,758,567)   |           |           |             |             |           |                  |               |          |          |           | 700,000    | (1,058,567) |
| 50   | 930.1                          |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 51   | 930.2                          |                |              |               |           |           |             |             |           | (3,354,096)      | (1,404,219)   |          |          | 195,250   |            | (4,563,065) |
| 52   | 931                            |                |              |               |           |           |             |             | 129,795   |                  |               |          |          |           |            | 129,795     |
| 53   | 932                            |                |              |               |           |           |             |             |           |                  |               |          |          |           |            | 0           |
| 54   | Total A & G                    | 0              | 0            | (1,758,567)   | 784,274   | (175,082) | 0           | 0           | 129,795   | (3,354,096)      | (1,404,219)   | 148      | 0        | 195,250   | 700,000    | (4,882,497) |
| 55   | Total O&M                      | (\$18,751,043) | \$18,751,043 | (\$1,758,567) | \$784,274 | \$483,761 | \$3,359,814 | \$1,746,269 | \$129,795 | (\$3,354,096)    | (\$1,404,219) | \$64,639 | \$60,327 | \$195,250 | \$700,000  | \$1,007,246 |