

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

Line No.	Description	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	<u>3,710,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,710,900</u>	C-1	<u>0</u>	<u>3,710,900</u>	
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	<u>477,622</u>	<u>8,921,858</u>	<u>0</u>	<u>0</u>	<u>9,399,480</u>	C-1	<u>(9,399,480)</u>	<u>0</u>	
5	Total Gas Plant In Service		C-1	<u>\$2,433,750,246</u>	<u>\$8,921,858</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,443,734,158</u>	C-1	<u>\$64,636,660</u>	<u>\$2,508,370,818</u>	