

Northern Border Pipeline Company
Accounts 101/106/107
Cost of Plant by FERC Account and Functional Classification
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Description (a)	FERC Acct (b)	Balance at 7/31/2005 (c)	Projected Changes in the Cost of Plant 9 Months Ending 04-30-06			Balance at 4/30/2006 (g)	F/N ID
				Additions (d)	Retirements (e)	Adjustments/Transfers (f)		
	Intangible Plant							
1	Gas Plant Acquisition	114	3,710,900	\$0	\$0	\$0	3,710,900	
2	Intangible Plant	303.2	11,173,760	0	0	0	11,173,760	
3	Total Intangible Plant		14,884,661	0	0	0	14,884,661	
	Transmission Plant							
4	Land and Land Rights	365.1	3,603,624	0	0	0	3,603,624	
5	Rights-of-Way	365.2	74,561,544	0	0	9,506,914	84,068,458	1
6	Compressor Station Structures	366.1	23,549,699	0	0	0	23,549,699	
7	Meas & Reg Station Structures	366.2	1,949,990	0	0	0	1,949,990	
8	Other Structures	366.3	17,134,656	0	0	0	17,134,656	
9	Mains	367	1,874,997,428	8,336,245	0	0	1,883,333,673	
10	Compressor Station Equipment	368	346,870,123	40,824,374	0	8,232,427	395,926,924	2
11	Meas & Reg Station Equipment	369	22,236,257	4,095,115	0	0	26,331,372	
12	Communication Equipment	370	31,397,476	622,598	0	0	32,020,074	
13	Total Transmission Plant		2,396,300,796	53,878,332	0	17,739,341	2,467,918,469	
	General Plant							
14	Land and Land Rights	389	877	0	0	0	877	
15	Structures and Improvements	390	1,822,360	0	0	0	1,822,360	
16	Office Furniture and Equipment	391.0	8,549,598	0	0	0	8,549,598	
17	Computer Equipment	391.1	4,222,770	1,731,845	0	0	5,954,615	
18	Transportation Equipment	392.0	3,995,829	445,900	0	0	4,441,729	
19	Tools, Shop and Garage Eqpt.	394	3,289,620	0	0	0	3,289,620	
20	Work Equipment	396	598,468	240,722	0	0	839,190	
21	Communication Equipment	397	669,700	0	0	0	669,700	
22	Total General Plant		23,149,222	2,418,467	0	0	25,567,689	
	Total Plant In-Service		2,434,334,678	56,296,799	0	17,739,341	2,508,370,818	3
23	Completed, Not Classified	106	9,399,480	0	0	(9,399,480)	0	
24	Total Gas Plant		\$2,443,734,158	\$56,296,799	\$0	\$8,339,861	\$2,508,370,818	

Footnotes:

- 1 Reclassification of Ft. Peck Rights-of-Way payments from Accounts 182.3 and 1860, adjusted for an additional payment to occur in the test period.
- 2 Reclassification of Regulatory Asset CP95-194 from Account 1823 from Schedule B-2.
- 3 See Schedule C-2 for further details of additions reflected in Column (d).