

Northern Border Pipeline Company
Materials and Other Charges
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Account/Description (a)	Aug-04 (b)	Sep-04 (c)	Oct-04 (d)	Nov-04 (e)	Dec-04 (f)	Jan-05 (g)	Feb-05 (h)	Mar-05 (i)	Apr-05 (j)	May-05 (k)	Jun-05 (l)	Jul-05 (m)	12 Month Total (n)	Adjustments (o)	Total as Adjusted (p)	F/N ID
1	(1) Other Gas Supply Expenses																
2	800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	804.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	806	349,837	(621,071)	74,838	(432,771)	421,685	72,908	(277,956)	389,095	(163,989)	1,843,722	(1,852,246)	1,446,501	1,250,555	(1,250,555)	(0)	
9	807.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	807.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	807.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	807.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	808.1	(349,837)	621,071	(74,838)	432,771	(421,685)	(72,908)	277,956	(389,095)	163,989	462,003	1,852,246	0	2,501,672	(2,501,672)	0	
14	808.2	0	0	0	0	0	0	0	0	0	(2,305,726)	0	(1,446,501)	(3,752,227)	3,752,227	0	
15	810	(9,564,053)	(11,115,505)	(11,606,821)	(11,139,496)	(12,902,462)	(13,138,059)	(11,634,501)	(14,904,328)	(6,859,542)	(8,454,434)	(12,210,554)	(15,126,628)	(138,656,382)	138,656,382	(0)	
16	811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	812	(76,381)	(1,880,247)	(984,311)	(886,344)	(2,112,885)	(2,393,082)	(1,475,535)	(2,051,181)	(2,575,475)	(2,394,713)	(1,713,718)	(1,121,043)	(19,664,915)	19,664,915	0	
18	813	0	1,807,857	917,593	805,796	2,043,564	2,271,988	1,402,732	1,972,467	2,479,554	2,330,735	1,653,284	1,065,472	18,751,043	(18,751,043)	0	
19	Total Gas Supply Expenses	(9,640,434)	(11,187,895)	(11,673,539)	(11,220,044)	(12,971,783)	(13,259,153)	(11,707,304)	(14,983,041)	(6,955,463)	(8,518,411)	(12,270,988)	(15,182,199)	(139,570,254)	139,570,254	0	
20	(2) Transmission Expenses																
21	Operation																
22	850	76,105	111,181	75,927	52,732	100,594	307	244,599	95,824	94,120	63,456	65,273	55,224	1,035,341	68,776	1,104,117	
23	851	1,794	1,661	3,931	3,023	2,378	330	1,130	635	768	533	1,013	819	18,016	174	18,189	
24	852	41,096	55,187	16,301	18,351	20,536	18,985	23,212	27,291	20,102	13,577	27,562	14,336	296,537	7,104	303,641	
25	853	275,573	296,185	312,577	298,100	176,934	212,562	327,809	260,017	210,721	269,822	297,882	324,029	3,262,212	(194,170)	3,068,042	
26	854	9,564,053	11,115,505	11,606,821	11,139,496	12,902,462	13,138,059	11,634,501	14,904,328	6,859,542	8,454,434	12,210,554	15,126,627	138,656,382	(138,656,382)	0	
27	855	1,001,143	1,020,538	647,717	567,527	569,196	440,037	587,325	713,867	720,147	860,637	684,478	976,041	8,788,654	(8,788,654)	(0)	
28	856	155,641	555,304	71,071	169,914	120,050	101,981	67,144	76,924	97,033	76,963	171,296	79,545	1,742,866	(1,073,067)	669,799	
29	857	16,833	(395,875)	7,110	13,835	24,035	5,249	12,028	19,885	1,977	51,659	28,938	7,592	(206,733)	402,128	195,396	
30	858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	860	(793)	(625)	(5,593)	(4,661)	(789)	(793)	4,321	(2,093)	(643)	(750)	(793)	6,573	(6,638)	0	(6,638)	
33	Total Operation Expenses	11,131,445	12,759,061	12,735,862	12,258,317	13,915,396	13,916,716	12,902,070	16,096,678	8,003,769	9,790,332	13,486,204	16,590,786	153,586,636	(148,234,091)	5,352,545	
34	Maintenance																
35	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	862	1	0	0	2	0	0	0	0	0	4,665	21,820	0	26,488	(0)	26,488	
37	863	95	135	401	326	132	0	0	0	0	0	0	0	1,089	0	1,089	
38	864	11	36	479	240	2,261	0	0	0	35	(574)	(728)	0	1,759	0	1,760	
39	865	62	88	270	244	133	0	0	132	95	0	0	0	1,024	0	1,025	
40	866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	Total Maintenance Expenses	169	259	1,150	812	2,526	0	0	132	130	4,091	21,092	0	30,361	0	30,361	
43	Total Transmission Expenses	11,131,614	12,759,320	12,737,012	12,259,129	13,917,922	13,916,716	12,902,070	16,096,810	8,003,899	9,794,422	13,507,296	16,590,786	153,616,997	(148,234,091)	5,382,906	
44	(3) Customer Accts Exp																
45	902	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47	904	0	0	0	652	(1,120,571)	0	4	0	0	0	(626,354)	0	(1,746,269)	1,746,269	0	
48	Total Customer Accts Exp	0	0	0	652	(1,120,571)	0	4	0	0	0	(626,354)	0	(1,746,269)	1,746,269	0	
49	(4) Cust Service & Info. Exp																
50	907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
52	909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
53	Total Cust Service & Info. Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
54	(5) Sales Expenses																
55	912	0	278	3,500	0	(723)	0	16,206	2,488	6,519	17,649	2,603	8,082	56,602	0	56,602	
56	913	952	0	5,810	1,731	8,493	0	861	2,287	7,521	0	4,479	(446)	31,688	0	31,688	
57	Total Sales Expenses	952	278	9,310	1,731	7,770	0	17,067	4,775	14,040	17,649	7,081	7,636	88,290	0	88,290	

Northern Border Pipeline Company
Materials and Other Charges
As of Twelve Months Ended July 31, 2005 as Adjusted

Line No.	Account/Description (a)	Aug-04 (b)	Sep-04 (c)	Oct-04 (d)	Nov-04 (e)	Dec-04 (f)	Jan-05 (g)	Feb-05 (h)	Mar-05 (i)	Apr-05 (j)	May-05 (k)	Jun-05 (l)	Jul-05 (m)	12 Month Total (n)	Adjustments (o)	Total as Adjusted (p)	F/N ID
51	(6) Admin & General Exp Operation																
920		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
921		181,934	228,530	235,992	109,135	276,532	54,890	92,532	95,853	77,423	134,107	106,997	182,379	1,776,304	148	1,776,452	
922		0	(30,873)	(1,869)	(12,622)	(2,992)	0	0	0	0	0	0	0	(48,356)	0	(48,356)	
923		259,714	333,803	111,855	235,183	396,842	(4,485)	152,126	207,500	(3,198)	106,068	66,191	44,064	1,905,662	0	1,905,662	
924		77,013	77,013	104,561	77,278	(461,105)	88,267	87,660	88,309	(123,708)	34,565	48,267	37,784	135,904	0	135,904	
925		14,323	17,087	11,946	11,946	613,542	0	0	0	210,767	52,267	29,127	29,981	990,985	0	990,985	
926		301,069	438,016	259,599	256,267	1,436,723	305,805	583,361	257,443	371,442	343,143	465,226	575,351	5,593,444	784,274	6,377,718	
927		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
928		150,596	150,592	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	145,738	1,758,566	(1,058,567)	699,999	
930.1		584	15	455	262	28,690	7,141	1,187	14,470	(5,473)	1,862	2,049	1,234	52,476	0	52,476	
930.2		1,084,496	462,885	333,761	539,891	9,028	728,181	469,184	855,425	582,048	593,115	398,252	282,759	6,339,026	(4,563,065)	1,775,961	
931		48,382	48,966	48,439	48,330	(267,664)	30,619	45,828	7,074	46,436	629	47,031	14,130	118,200	129,795	247,995	
63	Total Operation Expenses Maintenance	2,118,111	1,726,034	1,250,477	1,411,408	2,175,334	1,356,155	1,577,615	1,671,811	1,301,474	1,411,494	1,308,878	1,313,420	18,622,212	(4,707,415)	13,914,797	
932		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
65	Total Admin & General Exp (7) Donations	2,118,111	1,726,034	1,250,477	1,411,408	2,175,334	1,356,155	1,577,615	1,671,811	1,301,474	1,411,494	1,308,878	1,313,420	18,622,212	(4,707,415)	13,914,797	
426.1		1,472	28,213	1,279	1,413	491	0	300	0	625	600	800	750	35,943	0	35,943	
67	Total O&M Expenses	\$3,611,715	\$3,325,950	\$2,324,539	\$2,454,289	\$2,009,163	\$2,013,719	\$2,789,753	\$2,790,355	\$2,364,576	\$2,705,754	\$1,926,713	\$2,730,393	\$31,046,920	(\$11,624,983)	\$19,421,937	