

Line No.	Account/Description	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	12 Month Total	Adjustments	Total as Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
(1) Other Gas Supply Expenses																
1	800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	803	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	804.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	805	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	806	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	807.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	807.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	807.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	807.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	808.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	808.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	810	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	811	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	812	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(2) Transmission Expenses																
Operation																
19	850	106,857	107,104	106,079	116,883	105,447	107,000	138,259	155,176	167,962	164,110	169,214	173,100	1,617,192	532,709	2,149,901
20	851	22,273	26,648	27,540	30,025	31,689	34,982	28,160	27,437	27,112	28,026	28,274	27,353	339,519	210	339,730
21	852	45,525	45,662	40,064	43,818	45,356	43,630	43,089	43,307	43,504	44,098	43,972	43,932	525,956	19,675	545,631
22	853	97,667	98,274	80,917	94,540	103,484	97,905	98,535	97,320	99,027	101,109	99,402	96,137	1,164,317	29,710	1,194,027
23	854	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	855	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	856	38,498	36,733	64,887	10,153	33,114	39,955	33,696	34,490	34,697	35,725	36,005	37,774	435,728	33,429	469,157
26	857	16,358	15,826	14,800	16,231	17,329	21,181	16,986	16,864	16,852	17,619	17,449	17,527	205,023	12,663	217,686
27	858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	859	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	860	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Operations Expenses	327,178	330,247	334,287	311,650	336,419	344,652	358,725	374,595	389,154	390,688	394,317	395,824	4,287,736	628,396	4,916,132
Maintenance																
31	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	862	802	753	456	752	807	839	848	764	834	802	889	611	9,157	(1,569)	7,589
33	863	31,113	30,993	28,321	31,399	33,190	32,345	31,088	29,372	30,040	30,502	31,364	30,913	370,640	13,295	383,935
34	864	72,655	73,735	67,801	74,601	81,152	76,545	75,273	71,999	73,943	73,997	78,878	72,158	892,737	3,464	896,201
35	865	15,643	15,867	15,368	17,148	18,190	21,155	17,262	16,986	17,403	17,758	18,147	18,054	208,980	15,257	224,237
36	866	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	867	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total Maintenance Expenses	120,213	121,348	111,946	123,900	133,339	130,885	124,471	119,120	122,219	123,059	129,278	121,736	1,481,514	30,447	1,511,961
39	Total Transmission Expenses	447,391	451,595	446,233	435,550	469,758	475,537	483,196	493,715	511,374	513,747	523,595	517,560	5,769,250	658,843	6,428,094
(3) Customer Accts Exp																
40	902	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	904	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Total Customer Accts Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Northern Border Pipeline Company
Labor Costs
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)
	(4) Cust Service & Info. Exp															
44	907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	908	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	909	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Total Cust Service & Info. Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(5) Sales Expenses															
48	912	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(6) Admin & General Exp Operation															
51	920	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
52	921	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	923	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	925	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	926	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	928	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	930.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	930.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	931	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Total Operation Expenses	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
	Maintenance															
64	932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Total Admin & General Exp	482,246	483,893	501,887	485,910	547,565	349,060	414,729	387,731	425,531	448,027	424,100	418,178	5,368,857	(175,082)	5,193,775
	(7) Donations															
66	426.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Total O&M Expenses	\$929,637	\$935,488	\$948,120	\$921,460	\$1,017,323	\$824,597	\$897,924	\$881,446	\$936,905	\$961,774	\$947,695	\$935,738	\$11,138,107	\$483,761	\$11,621,869