

Docket No. RP06-____
Schedule D-2
(Working Papers)

Northern Border Pipeline Company

Methods and Procedures Followed in Depreciating,
Depleting, or Amortizing Plant and Recording
Abandonments by Company

The Company has made no changes in the methods and procedures followed in depreciating, depleting, or amortizing plant and recording abandonments since the last annual report in the FERC Form No. 2 (2004) was filed with the Commission.