

ATTACHMENT B

ENBRIDGE 2006 DEPRECIATION STUDY

Enbridge Energy Company, Inc.
1100 Louisiana
Suite 3300
Houston, TX 77002

FILED
OFFICE OF THE
SECRETARY

ENBRIDGE™

6 2006 MAY 25 A 10:39

FEDERAL ENERGY
REGULATORY COMMISSION

ORIGINAL

May 23, 2006

Ms. Magalie Roman Salas, Secretary
Oil Pipeline Depreciation Rates
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

DO 06-4-000

Dear Ms. Salas:

Enclosed for filing pursuant to Part 347 of the code of Federal Regulation are three copies of the depreciation study filed for the Lakehead Pipeline System ("Lakehead"), owned by Enbridge Energy, Limited Partnership ("EELP").

EELP has undertaken this depreciation study to determine whether the current depreciation rates need to be revised. To assist in this process, EELP engaged Gannett Fleming, Inc. as consultants to assess the composite remaining service lives of EELP's carrier property and present proposed depreciation rates. A copy of Gannett Fleming's report is included in this filing.

The results of the depreciation study indicate that changes to previously approved depreciation rates should be proposed for each plant account for ratemaking purposes. The proposed depreciation rate changes represent an overall decrease in the depreciation expense of approximately 16% and will not affect EELP's existing tariff rates. Changes in depreciation rates are required primarily due to major plant additions since the last approved study. EELP is proposing to use a 30-year truncation period, which is consistent with the last approved study. The proposed rates would be made effective as of January 1, 2006.

I hereby certify that EELP has, on or before this date, delivered copies of this transmittal letter to each person on its subscriber list by U.S. postal service (First Class Mail). Please date stamp the enclosed extra copy of this transmittal letter and return it to the undersigned in the enclosed self-addressed stamped envelope.

If you have any questions concerning this filing, please call me at (713) 821-2211.

Sincerely,



Rick Johnson
Manager, Property Tax & Capital Assets

ORIGINAL

ENBRIDGE

**Enbridge Energy,
Limited Partnership**

Depreciation Study
January 1, 2006

SECRETARY
2006 MAY 25 1 A 10 41
FEDERAL ENERGY
REGULATORY COMMISSION

Enbridge Energy Company, Inc.
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Enbridge Energy, Limited Partnership
Depreciation Study
January 1, 2006

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**Enbridge Energy, Limited Partnership
Depreciation Study
January 1, 2006**

Introduction - Organization and Nature of Operations

Enbridge Energy Partners, L.P. (the "Partnership"), headquartered in Houston, is a leader in energy transportation, delivering crude oil, liquid petroleum and natural gas and operating natural gas midstream businesses in the Mid-Continent and Gulf Coast regions of the United States. The Partnership's Liquids Segment is conducted in larger part through ownership of the U.S. portion of the world's longest liquid petroleum pipeline, which transports crude oil and natural gas liquids primarily from reserves in western Canada to refining centers in the Midwest and Ontario, Canada. The Natural Gas Segment consists of gathering, transmission, processing, treating and marketing subsidiaries operating in the Mid-Continent and Gulf Coast regions.

The Partnership's units trade on the New York Stock Exchange (NYSE) under the symbol EEP. Shares of Enbridge Energy Management, L.L.C., which manages the business and affairs of the Partnership, trade on the NYSE under the symbol EEQ. Enbridge Inc. ("Enbridge") based in Calgary, Alberta, Canada, holds a 10.8 percent interest in the Partnership through its U.S. subsidiary Enbridge Energy Company, Inc. (the general partner of the Partnership). Enbridge Energy Management, L.L.C., together with approximately 78,000 unitholders, owns the remaining interests. Enbridge Inc. trades on the NYSE and the Toronto Stock Exchange (TSX) under the symbol ENB.

The Partnership was formed in 1991 to acquire the Lakehead System from Enbridge Energy Company, Inc. (formerly known as Lakehead Pipe Line Company, Inc.). The Lakehead System is a common carrier pipeline that transports crude oil and natural gas liquids.

The 1,900-mile Lakehead System, which is the U.S. portion of the world's largest liquid petroleum pipeline, has operated for more than 50 years and is the primary transporter of crude oil and natural gas liquids (NGL) from western Canada to the United States. The system spans from the international border near Neche, N.D., to the international border near Marysville, Mich., with an extension across the Niagara River into the Buffalo, N.Y., area. It consists of approximately 3,500 miles of pipe with diameters ranging from 12 to 48 inches; 59 pump station locations; and 62 crude oil storage tanks with a capacity of about 10.8 million barrels.

The Lakehead system serves all the major refining centers in the Great Lakes, Midwest and Ontario, Canada, and through its connection with the affiliated Canadian pipeline, the systems deliver approximately 65 percent of the crude oil produced in

western Canada to these refinery centers. In 2005, Lakehead System deliveries averaged 1.39 million Bpd.

Shipments by delivery and receipt points as well as capacity and throughput information can be found in Appendix B. Also, included in Appendix C, are two maps, which show the location of the Lakehead System and related facilities (pump stations and injection/delivery points).

Request for Approval of New Depreciation Rates

The current depreciation rates for the Lakehead System were approved by the Federal Energy Regulatory Commission in Docket No. DO04-2-000, effective January 1, 2003. The Partnership has undertaken a review of these depreciation rates as the economic life of the Lakehead System has been extended due to major plant additions since the last depreciation study was completed. Based on this review, the Partnership is requesting approval to change its various property account depreciation rates. All material to support approval of the new depreciation rates as required in Subpart P, Chapter 1, Title 18, Code of Federal Regulations, part 347 is enclosed with this report.

As mentioned in the previous section entitled Introduction - Partnership Organization and Nature of Operations, the assets of Enbridge Energy Company, Inc. were acquired in December 1991 by the Partnership. For ratemaking purposes, the property, plant and equipment ("PP&E") continues to be carried at historical cost (Enbridge Energy Company, Inc.'s basis at the time of acquisition plus subsequent net additions) and depreciated using rates previously approved by the FERC. However, in financial statements prepared in accordance with generally accepted accounting principles ("GAAP"), the purchase method of accounting was followed by the Partnership, whereby PP&E was "stepped-up" to reflect the acquisition price. As a result of the different values for PP&E, depreciation rates used for GAAP financial statement purposes differ from those used for ratemaking purposes. However, it should be noted that while the "depreciation rate" may be different, the underlying economic useful lives are the same. FERC Form 6 depreciation is calculated by applying FERC-approved depreciation rates to the stepped-up PP&E costs.

The Partnership was granted permission by the FERC (see OCA-DAS Docket No. AC92-80-000) to use the stepped-up PP&E values for accounting and financial reporting purposes. For those users who require historical cost information, the Partnership continues to maintain historical cost property, plant and equipment records.

Upon acceptance of the proposed depreciation study, the Partnership requests FERC's permission to use two different sets of depreciation rates in the same manner as approved in the last depreciation order DO04-2-000. Both sets of rates are based

on the same remaining lives developed in the Gannett Fleming depreciation study, attached in Appendix D, and discussed in the next section General Principles on Which Proposed Depreciation Rates are Based.

One set of rates will be used for ratemaking purposes and will be applied to historical cost PP&E. The second set of depreciation rates will be used for the FERC Form 6 and for external financial reporting. Because the stepped-up values are used for FERC Form 6 and for financial reporting, a different set of rates are needed to reflect the same remaining service lives as those used for ratemaking purposes. See Appendix A for how these sets of rates were determined.

General Principles on Which Proposed Depreciation Rates are Based

The approach to the depreciation study undertaken was to follow the straight-line method, the remaining life basis and the average service life ("ASL") procedure. The remaining service life is dependent on many factors, including an assessment of the group's physical life. A detailed review of this average service life study, which was compiled by Gannett Fleming, Inc., is included in Appendix D.

The assessment of the economic life of the pipeline is equally important as the estimation of the average service life in the calculation of appropriate depreciation rates. The remaining lives of all asset groups have been limited by truncation at December 31, 2035. This is based on an economic life review of our system and is discussed in the section Economic Life below.

Results of the depreciation study indicate changes to previously approved depreciation rates for all asset accounts. The proposed changes represent an overall increase in remaining lives due to an extension of the truncation date to 2035 from 2032 in the currently effective approved rates. Summaries of depreciation rates, remaining useful lives, gross plant and accrued depreciation are included in Appendix A. Gross plant balances and accrued depreciation balances include balances through December 31, 2005.

Positive salvage has been assigned to account 165 in the amount of 25% for Vehicles. No positive salvage has been allocated to the remaining accounts.

Economic Life

According to the recommendations made by Gannett Fleming, Inc. in their Depreciation Study analysis (see Appendix D, page I-4), depreciation studies should be performed every three to five years to reevaluate the survivor curves, net salvage percents and truncation dates that are used in the calculation of annual depreciation. Gannett Fleming further recommends that the depreciation rates should be reviewed annually since the use of a truncation date, which reflects the expectation of economic

obsolescence, will result in increased depreciation rates for plant in service additions in the years following the adoption of new rates.

As stated in the 2003 depreciation study, as approved in the last depreciation order DO04-2-000, Gannett Fleming intended for the annual depreciation rates calculated in that study to apply specifically to plant in service as of December 31, 2002. However, the Partnership has continued to add major new assets since the last depreciation study in 2002. Specifically, plant in service has been added for the final phase (Phase III) and additional facilities of the Terrace expansion project, as mentioned in the 2003 study, of \$120 million. Other plant in service added since the 2003 depreciation study has amounted to another \$104 million.

Based on the aforementioned recommendations by Gannett Fleming, the large addition of plant in service that has occurred since the prior study requires that the Partnership recalculate the depreciation rates since these rates are based on the 2002 level of plant in service. These rates, which were approved in the prior depreciation study in 2003, were calculated based on a 30-year economic life span, which resulted in a truncation year of 2032.

The service life of the pipeline depends on its actual physical life as well as both the supply and demand of the crude oil products that the pipeline transports. As discussed below in the section Crude Oil Supply Capability, the supply of product to ship has an expected life of over 30 years, and could be significantly longer if supply and demand fundamentals allow.

Market demand for crude oil comes primarily from refineries in the Midwest United States and Eastern Canada. The Partnership expects that demand for western Canadian crude oil production will continue to increase in PADD II (the area that includes the Great Lakes and Midwest regions of the United States). PADD II refinery configurations and crude oil requirements continue to be an attractive market for western Canadian supply. According to the U.S. Department of Energy's Energy Information Administration, 2005 demand for crude oil in PADD II remained relatively unchanged from 2004 with an average of 3.3 million Bpd. At the same time, production of crude oil within PADD II increased marginally by 3,000 Bpd to 438,000 BPD. With the proximity of the western Canadian crude oil to PADD II, the availability of capacity on the Lakehead system and limited alternative markets for western Canadian crude oil production, we expect deliveries on the Lakehead System to increase along with increases in western Canadian crude oil supply.

The physical life of the pipeline is continually extended through the efforts of a comprehensive program of maintenance and refurbishment. The Partnership's pipeline integrity program identifies sections of the pipeline needing repair or replacement, and this, combined with system capacity improvements, is designed to maintain the operating lifespan of the pipeline for an indefinite time.

Based on these current assessments for product supply and demand, and for the actual physical life of the Lakehead System, the Partnership believes that a reasonable life span is 30 years, which would result in a truncation year of 2035. Changes in the assessment of these factors in future years could result in upward or downward estimates of life span and truncation date in future depreciation study submissions.

Crude Oil Supply Capability

The service life of the Lakehead System is generally not dependent only upon physical forces such as deterioration, but also to a great extent upon economic forces of retirement, such as economic exhaustion of crude oil supply in Western Canada.

There is considerable uncertainty when attempting to forecast crude oil production, particularly over periods exceeding 20 years. By their very nature, forecasts of the future supply and demand for oil present a wide range of possible values. The sensitivity of these forecasts to price, technology and environmental requirement assumptions is significant. For this reason, most published oil supply and demand forecasts do not include estimates beyond the twenty-year period following the date of the forecast.

There are a number of uncertainties affecting the economic viability of the pipeline system beyond the 30-year remaining life. The amount of conventional reserves is finite and the economic feasibility of non-conventional reserves is unclear and dependent on price, demand and technology. The 30-year remaining life is a reasonable point within the range of dates during which the facilities are expected to be retired.

As mentioned in the introductory section, substantially all of the Lakehead System's crude oil supply comes from western Canada. While the supply of conventional crude oil from this region has been slowly decreasing, the supply of crude oil from the Alberta oil sands has been increasing and, according to CAPP, is expected to more than offset the decline of conventional crude.

Even though the long-range prospects look good for western Canadian crude oil supply, the Lakehead System competes for this supply with other pipelines and with western Canadian refineries. Although the Enbridge System (of which the Lakehead System is the United States section) transported 65% of this crude oil supply in 2005, this percentage is subject to the changing nature of the market. As markets for Canadian crude oil mature or are created in areas other than those the Lakehead System currently serves, the portion of available Canadian crude oil that the Lakehead System carries can either increase or decrease, depending on the ability to expand the system into these regions. An increase in the demand for crude oil by new and

maturing markets in the Rocky Mountain, west coast or other regions of the U.S. could negatively affect the long-term supply available for the Lakehead System to transport.

The Partnership feels that the optimism of the long-term supply potential of western Canadian crude oil supply should be tempered by the uncertainties inherent in its prediction. Accordingly, the Partnership contends that it is difficult at this point to justify an estimated life of over 30 years and therefore recommends a 30 year estimated life be used for depreciation purposes.

Compliance Key to 18 CFR Part 347, Section 347.1

<u>Paragraph</u>	<u>Location</u>
(e)(1)	Page 3 – General Principles on Which Proposed Depreciation Rates are Based
(e)(2)	Page 1 – Introduction - Organization and Nature of Operations
(e)(3)	Appendix A – Table of Proposed Depreciation Rates by Account
(e)(4)	Page 3 – General Principles on Which Proposed Depreciation Rates are Based
(e)(5)(i)	Appendix C – Engineering Maps
(e)(5)(ii)	Page 1 – Introduction - Organization and Nature of Operations
(e)(5)(iii)	Not Applicable
(e)(5)(iv)	Appendix B – Throughput, Capacity, Receipt and Delivery Information
(e)(5)(v)	Appendix B – Throughput, Capacity, Receipt and Delivery Information
(e)(5)(vi)	Appendix B – Throughput, Capacity, Receipt and Delivery Information
(e)(5)(vii)	Appendix A – Table of Proposed Depreciation Rates by Account
(e)(5)(viii)	Appendix D – Gannett Fleming Depreciation Report
(e)(5)(ix)	Appendix B – Throughput, Capacity, Receipt and Delivery Information
(e)(5)(x)	Not applicable
(e)(5)(xi)	Appendix D – Gannett Fleming's Depreciation Report

Enbridge Energy, Limited Partnership
Lakehead System
Table of Proposed Depreciation Rates by Account

Ratemaking Depreciation Rates and Property Plant and Equipment

		As of December 31, 2005				Current		Proposed		
		Gross Plant	Accumulated Depreciation	Salvage	Future Accruals	Accrual Amount	Depreciation Rate	Accrual Amount	Composite Remaining Life	Depreciation Rate
151	Land	3,776,734								
152	Rights of Way	120,990,576	35,021,758		85,968,818	3,157,854	2.61%	2,904,352	29.6	2.40%
153	Line Pipe	328,718,232	149,023,126		179,695,106	6,771,596	2.06%	6,372,167	28.2	1.94%
154	Line Pipe Fittings	31,279,006	11,001,348		20,277,658	1,007,184	3.22%	905,253	22.4	2.90%
155	Pipe Line Construction	713,495,293	255,770,752		457,724,541	17,266,586	2.42%	16,117,061	28.4	2.26%
156	Buildings	90,231,296	37,569,881		52,661,415	2,851,309	3.16%	2,140,708	24.6	2.37%
158	Pumping Equipment	73,158,263	35,136,624		38,021,639	2,238,643	3.06%	1,920,285	19.8	2.63%
160	Other Station Equipment	418,835,301	166,282,226		252,553,075	16,041,392	3.83%	10,701,401	23.6	2.55%
161	Oil Tanks	72,965,020	26,215,348		46,749,672	1,685,492	2.31%	1,687,714	27.7	2.31%
163	Communications Systems	5,908,098	4,565,820		1,342,278	143,567	2.43%	75,835	17.7	1.29%
164	Office Furniture & Equipment	17,338,224	14,467,850		2,870,374	825,299	4.76%	775,777	3.7	4.44%
165	Vehicles and Other Work Equipment	24,828,670	12,194,401	2,453,088	10,181,181	1,050,253	4.23%	1,008,038	10.1	4.07%
166	Other Property	9,946,368	8,626,416		1,319,952	212,852	2.14%	249,048	5.3	2.52%
		1,911,471,081	755,875,550	2,453,088	1,149,365,709	53,252,027		44,857,639		

Financial Reporting Depreciation Rates and Property Plant and Equipment

		As of December 31, 2005				Current		Proposed		
			Accumulated			Accrual	Depreciation	Composite		
Number	Description	Gross Plant	Depreciation	Salvage	Future Accruals	Amount	Rate	Remaining	Depreciation	
								Life	Rate	
151	Land	5,204,736								
152	Rights of Way	119,691,919	28,691,946		90,999,973	3,351,374	2.80%	3,074,323	29.6	2.57%
153	Line Pipe	446,580,286	146,453,166		300,127,120	11,700,403	2.62%	10,642,806	28.2	2.38%
154	Line Pipe Fittings	32,208,161	8,980,497		23,227,664	1,172,377	3.64%	1,036,949	22.4	3.22%
155	Pipe Line Construction	707,923,998	182,243,603		525,680,395	20,246,626	2.86%	18,509,873	28.4	2.61%
156	Buildings	79,694,619	29,051,344		50,643,275	2,765,403	3.47%	2,058,670	24.6	2.58%
158	Pumping Equipment	61,220,828	24,812,770		36,408,058	2,161,095	3.53%	1,838,791	19.8	3.00%
160	Other Station Equipment	372,172,894	128,756,560		243,416,334	15,854,565	4.26%	10,314,251	23.6	2.77%
161	Oil Tanks	70,611,114	21,003,720		49,607,394	1,892,378	2.68%	1,790,881	27.7	2.54%
163	Communications Systems	5,198,281	3,910,713		1,287,568	137,235	2.64%	72,744	17.7	1.40%
164	Office Furniture & Equipment	16,198,246	14,443,814		1,754,432	1,133,877	7.00%	474,171	3.7	2.93%
165	Vehicles and Other Work Equipment	21,819,775	10,420,206	2,453,088	8,946,481	1,540,476	7.06%	885,790	10.1	4.06%
166	Other	9,935,047	8,583,590		1,351,457	222,545	2.24%	254,992	5.3	2.57%
		1,948,459,904	607,351,929	2,453,088	1,333,450,151	62,178,354		50,954,241		

Enbridge Energy, Limited Partnership
 Volumes by Line Segment
 As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(v)

Line Segment	2005 Thousands of barrels per day	
	Average Annual Capacity	Average Throughput
Canadian border to Clearbrook	1,758	1,263
Clearbrook to Superior	1,586	1,040
Superior to Canadian border near Marysville (through the upper Great Lakes region)	491	345
Superior to Chicago area	940	673
Chicago area to Canadian border near Marysville	283	179

Enbridge Energy, Limited Partnership
Deliveries in Barrels/Day
As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(iv)

Particulars	2003	2004	2005
Clearbrook, Minnesota			
Light Crude	50,631	52,859	40,946
Medium Crude	6,716	14,084	14,533
Heavy Crude	215,132	210,654	216,609
US Domestic		138	496
Superior, Wisconsin			
Light Crude	14,406	15,262	11,708
Heavy Crude	10,566	9,979	11,566
US Domestic	7,742	8,884	14,071
Griffith, Indiana			
Light Crude	15,803	9,619	11,037
Medium Crude	2,489	2,001	8,587
Heavy Crude	78,878	85,387	94,427
US Domestic	1,169	2,212	1,830
Lockport, Illinois			
Light Crude	9,264	10,143	4,823
Medium	3,032	2,153	1,501
Heavy Crude	115,149	130,851	129,987
Mokena, Illinois			
Light Crude	52,224	49,865	45,664
Medium Crude	72,025	76,343	71,128
Heavy Crude	117,451	137,020	123,069
US Domestic	10,386	11,141	12,101
Marysville, Michigan			
Light Crude	62,852	78,593	56,589
Medium Crude	11,231	11,745	12,715
Heavy Crude	8,213	9,183	8,476
US Domestic	8,734	10,442	14,329

Enbridge Energy, Limited Partnership
Deliveries in Barrels/Day
As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(iv)

Particulars	2003	2004	2005
Rapid River, Michigan			
Light Crude	1,752	1,595	1,614
Stockbridge, Michigan			
Medium Crude	624	532	
Heavy Crude	62,764	60,996	63,121
Buffalo, Michigan			
Light Crude	26,718	28,562	28,595
Medium	585		202
Heavy Crude	35,302	34,209	34,956
US Domestic	152		1,330
Eastern Canada			
Light Crude	261,585	248,391	221,825
Medium Crude	5,453	8,055	8,159
Heavy Crude	63,038	72,666	50,422
US Domestic	21,462	28,233	22,203
	<u>1,353,528</u>	<u>1,421,797</u>	<u>1,338,619</u>

Enbridge Energy, Limited Partnership
Receipts in Barrels/Day
As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(iv)

Particulars	2003	2004	2005
Eastern Canada			
Light Crude	1,913	431	973
Western Canada			
Light Crude	378,236	388,328	319,556
Medium Crude	77,814	90,925	107,004
Heavy Crude	702,264	757,405	734,180
NGL	113,033	107,079	102,274
Clearbrook, Minnesota			
Light Crude	13,700	26,162	33,296
Medium Crude	34,577	29,732	16,726
Griffith, Indiana			
Light Crude	4,461	469	-
Medium Crude	-	173	-
Heavy Crude	4,380	840	2,350
Mokena, Illinois			
Light Crude	7,636	9,099	6,897
Heavy Crude	-	329	1,128
Lewiston, Michigan			
Light Crude	15,516	14,723	14,235
	<u>1,353,529</u>	<u>1,425,693</u>	<u>1,338,619</u>

CONVENTIONAL CRUDE OIL & EQUIVALENT REMAINING ESTABLISHED RESERVES IN CANADA

2004

Thousand Cubic Metres
As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(ix)

	Remaining Reserves at 2003-12-31	2004 Gross Additions *	2004 Net Production *	Remaining Reserves at 2004-12-31	Net Change in Reserves during 2004
CRUDE OIL					
Conventional Areas					
British Columbia.....	23,568	872	2,278	22,162	-1,406
Alberta.....	278,583	32,814	34,765	276,632	-1,951
Saskatchewan.....	184,739	27,821	24,658	187,902	3,163
Manitoba.....	4,640	-142	637	3,861	-779
Ontario.....	1,877	223	153	1,947	70
Quebec.....	0	-	-	0	0
New Brunswick.....	0	-	-	0	0
Mainland Territories.....	7,733	291	1,236	6,788	-945
Eastcoast Offshore.....	121,197	35,750	18,248	138,699	17,502
TOTAL	622,337	97,629	81,975	637,991	15,654
Frontier Areas					
Mackenzie/Beaufort.....	53,950	0	0	53,950	0
Arctic Islands.....	0	0	0	0	0
TOTAL	53,950	0	0	53,950	0
TOTAL CRUDE OIL	676,287	97,629	81,975	691,941	15,654
PENTANES PLUS					
Conventional Areas					
British Columbia.....	5,874	1,514	911	6,477	603
Alberta.....	56,865	5,435	8,764	53,536	-3,329
Saskatchewan.....	295	45	78	262	-33
Manitoba.....	0	0	0	0	0
Mainland Territories.....	2,789	0	58	2,731	-58
Eastcoast Offshore.....	7,801	0	253	7,548	-253
TOTAL PENTANES PLUS	73,624	6,994	10,064	70,554	-3,070
TOTAL CRUDE OIL & EQUIV.	749,911	104,623	92,039	762,495	12,584

* Preliminary estimate. Corrections to previous year cumulative production included with gross additions.
Source - CAPP Statistical Handbook 2005.

CANADIAN CRUDE OIL PRODUCTION BY MAJOR FIELDS AND IN ORDER OF CUMULATIVE OUTPUT

	2004 Production (M3)		Cumulative Production
	Annual	Daily	Cubic Metres
NORTHWEST TERRITORIES			
Norman Wells.....	1,186,722	3,242	36,014,852
BRITISH COLUMBIA			
Boundary Lake.....	380,788	1,040	34,403,900
Peejay.....	38,000	104	10,641,492
Milligan Creek.....	15,867	43	7,336,662
Inga.....	44,946	123	6,625,680
Eagle West.....	71,424	195	6,610,848
ALBERTA			
Pembina.....	2,341,000	6,396	252,743,000
Redwater.....	1,101,000	3,008	135,503,000
Swan Hills.....	623,000	1,702	134,685,000
Rainbow.....	810,000	2,213	107,103,000
Bonnie Glen.....	11,000	30	82,908,000
Provost.....	2,548,000	6,962	81,381,000
Judy Creek.....	532,000	1,454	74,991,000
Leduc-Woodbend.....	170,000	464	61,680,000
Swan Hills S.....	211,000	577	61,674,000
Mitsue.....	370,000	1,011	60,886,000
Nipisi.....	429,000	1,172	58,393,000
Wizard Lake.....	81,000	221	54,120,000
Fenn Big Valley.....	106,000	290	53,105,000
Virginia Hills.....	286,000	781	34,249,000
Golden Spike.....	16,000	44	30,075,000
Sturgeon Lake S.....	235,000	642	29,846,000
Grand Forks.....	359,000	981	27,930,000
Carson Creek N.....	214,000	585	27,153,000
Turner Valley.....	327,000	893	24,781,000
Willisden Green.....	156,000	426	24,321,000
Westerose.....	42,000	115	23,824,000
Acheson.....	70,000	191	23,003,000
SASKATCHEWAN			
Weyburn.....	1,652,043	4,514	67,665,043
Steelman.....	357,943	978	47,604,886
Midale.....	637,410	1,742	25,008,410
Dollard.....	142,072	388	15,404,072
Instow.....	105,589	288	10,010,589
MANITOBA			
Virden.....	221,900	606	22,957,100
Daly.....	135,900	371	6,366,400
Waskada.....	118,900	325	3,704,000
Pierson.....	63,700	174	1,778,300
ONTARIO			
All Fields.....	153,048	418	13,636,373
EASTCOAST OFFSHORE			
Hibernia.....	11,853,529	32,387	60907945
Terra Nova.....	6,395,105	17,473	20275306
Cohasset/Panuke.....	-	-	7062019
NEW BRUNSWICK			
Stoney Creek.....	-	-	127,964

Source - CAPP Statistical Handbook 2005.

**Estimates of Remaining Established Reserves of Crude Oil and Bitumen
at 31 December 2004**

Conventional Crude Oil	Thousand Cubic Meters	Thousand Barrels
British Columbia	21,900	137,747
Alberta	249,300	1,568,050
Saskatchewan	187,800	1,181,226
Manitoba	4,300	27,046
Ontario	2,000	12,580
Mainland Territories	16,800	105,669
East Coast Offshore	157,800	992,532
Total Conventional	639,900	4,024,850
Bitumen		
Oil Sands - Upgraded Crude	5,090,000	32,015,135
Oil Sands - Bitumen	22,570,000	141,961,023
Total Bitumen	27,660,000	173,976,158
TOTAL REMAINING RESERVES	28,299,900	178,001,008

Source: NEB Annual Report 2005

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**ENBRIDGE ENERGY,
LIMITED PARTNERSHIP**

HOUSTON, TEXAS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

APPLICABLE TO PLANT AS OF DECEMBER 31, 2005



Gannett Fleming
Valuation and Rate Division

Harrisburg, Pennsylvania

Calgary, Alberta

Valley Forge, Pennsylvania



GANNETT FLEMING, INC.
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Camp Hill, PA 17011

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May 3, 2006

Enbridge Energy, Limited Partnership
1100 Louisiana, Suite 3300
Houston, TX 77002

Attention Mr. Rick K. Johnson
Manager, Fixed Assets and Property Tax

Gentlemen:

Pursuant to your request, we have conducted a depreciation study of the plant in service of Enbridge Energy, Limited Partnership. The estimates of service life incorporate consideration of physical and economic forces of retirement. The estimates of net salvage percent are zero for accounts which experience negative net salvage and positive amounts based on the historical data for accounts in which gross salvage exceeds cost of removal. The basis for this approach is discussed in the attached report.

The calculated annual depreciation accrual rates presented in the report are related to the historical cost of plant in service at December 31, 2005. The depreciation rates are based on the straight line remaining life method using the average service life procedure. The average service life procedure is used in accordance with management preference due to regulatory precedence. Periodic review of the depreciation rates is recommended in order to reflect changing plant composition and conditions.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink, reading "John J. Spanos".

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

**ENBRIDGE ENERGY,
LIMITED PARTNERSHIP**

Houston, Texas

DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
APPLICABLE TO PLANT AS OF DECEMBER 31, 2005**

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

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I. INTRODUCTION

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

DEPRECIATION STUDY

I. INTRODUCTION

SCOPE

The report sets forth the results of the depreciation study conducted for Enbridge Energy, Limited Partnership to determine the annual depreciation accrual rates applicable to the historical cost of plant as of December 31, 2005, for ratemaking purposes. The accrual rates set forth herein are not applicable for financial reporting purposes resulting from the use of purchase accounting which is not recognized for regulatory purposes.

The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation. The estimated survivor curves used in this report are based on studies incorporating data through 2005. Net salvage percents are estimated using judgment.

BASIS OF DEPRECIATION STUDY

Depreciation. The depreciation accrual rates and accrued depreciation were calculated using the straight line method, the remaining life basis and the average service life (ASL) procedure. The calculations were based on the attained ages and estimated service life and net salvage characteristics for each depreciable group of assets. Although, in the opinion of Gannett Fleming, the equal life group procedure is superior to the average service life procedure in matching depreciation expense and consumption of service value, the average service life procedure was used in order to conform to the past practice of the Federal Energy Regulatory Commission.

Service Life and Net Salvage Estimates. The method of estimating service life consisted of compiling the service life history of the plant accounts and subaccounts, reducing this history to trends through the use of acceptable analytic techniques, and forecasting the trend of survivors for each depreciable group on the basis of interpretations of past trends and consideration of Company plans for the future. The combination of the historical trend and the estimated future trend yielded a complete pattern of life characteristics from which the average service life was derived.

The service life estimates used in the depreciation calculation incorporated historical data compiled through 2005 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. The period of experience studied and the method of historical analysis used for each group depended upon the availability of data from the records.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel. The most significant cause of future retirements will be obsolescence resulting from the economic exhaustion of crude oil supply and liquid petroleum in Western Canada. The estimated survivor curves for Accounts 152 through 161 were truncated at 2035 to reflect such obsolescence. The truncation date represents the midpoint of a range of dates during which significant portions of the system are forecast to be retired.

The estimates of positive net salvage were based in part on historical data but primarily on judgment. For those accounts in which the experienced and expected net salvage is negative, i.e., cost of removal exceeds gross salvage, the net salvage percent used in the depreciation calculation was zero percent. The use of zero percent net salvage

for these accounts is based on Federal Energy Regulatory Commission practice for on shore pipelines. Negative net salvage, although not incorporated in the recommended depreciation rates, should be recognized in the cost of service if found to be significant.

RECOMMENDATIONS

The calculated annual depreciation accrual rates set forth herein apply specifically to plant in service as of December 31, 2005. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate depreciation rates.

The depreciation rates should be reviewed annually to reflect the changes that result from plant and reserve account activity. The expectation of economic obsolescence, recognized through the use of a truncation date, results in increased depreciation rates for subsequent additions. A depreciation reserve deficiency or surplus will develop if future capital expenditures and retirements vary significantly from those anticipated in this study.

The survivor curves, net salvage percents and truncation date used in this study should be the basis for the annual recalculations. Complete depreciation studies which reevaluate these parameters should be performed every three to five years.

II. METHODS USED IN THE DETERMINATION
OF ANNUAL AND ACCRUED DEPRECIATION

II-1

II. METHODS USED IN THE DETERMINATION OF ANNUAL AND ACCRUED DEPRECIATION

DEPRECIATION

Depreciation is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of oil plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and the economic exhaustion of natural resources.

Depreciation as used in accounting is a method of distributing fixed capital costs over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing transportation service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. These subjects are discussed in the sections which follow.

ESTIMATION OF SURVIVOR CURVES

Survivor Curves. The use of an average service life for a property group implies that the various units within a group have different lives. The average life can be obtained by constructing a survivor curve, i.e., plotting the number or percent of units which survive at successive ages. Inasmuch as survivor curves were used in the estimation of service lives, a discussion of survivor curves and their derivation is presented.

A survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, as well as other functions, such as remaining life expectancy, probable life, and the frequency curve, can be calculated. Geometrically, the average life is obtained by calculating the area under the survivor curve, between age zero and maximum life, and dividing this area by the ordinate at age zero, which is 100 percent. The average remaining life expectancy is calculated by dividing the area under the survivor curve between the attained age and the maximum life by the ordinate at the attained age.

Survivor curves for groups in which all property is expected to be retired concurrently are obtained by truncating smooth survivor curves at an age before zero percent surviving is reached. Such groups to which truncated survivor curves are applicable are designated as life span groups. In life span groups of one or more vintages, future retirements of all property included in the group are anticipated to occur at a specific date or over a restricted range of future dates which are represented by an estimated probable retirement date. Survivor curves for life span groups can be developed using both available historical experience and known or forecasted retirement dates. The life span of both the original installation and a subsequent addition is the number of years which elapse between its installation and the final retirement of the group. During the life of the group as a whole,

interim retirements normally occur between age zero and the maximum age to produce a survivor pattern which is referred to as an "interim survivor curve".

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves are those in which the greatest frequency of retirement occurs at average service life. The right moded curves are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R, or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

Valuation and Depreciation".² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the four O type survivor curves.

Retirement Rate Method of Life Analysis. The estimates of the appropriate survivor curves for most of the significant depreciable property groups were based in part upon calculated survivor curves which incorporated plant retirement experience through 2005. The retirement rate method was used for the analysis of the retirement activity related to the property groups of this company. The method is explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ and "Engineering Valuation and Depreciation"⁵.

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band studied. Inasmuch as this survivor pattern does not necessarily describe the life characteristics of the property group, interpretation of the original curves is required in order to use them as valid considerations in service life estimation. Iowa type curves were used in these interpretations.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

Survivor Curve Judgments. The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current policies and outlook as determined during conversations with management; and survivor curve estimates from previous studies of this company and other pipeline companies. The estimates discussed in this section for transmission plant do not incorporate consideration of oil and petroleum supply. The incorporation of such consideration in the service life characteristics is discussed in the Oil and Petroleum Supply Capability section which follows.

Accounts 153, Line Pipe, and 155, Pipe Line Construction, represent 55 percent of the depreciable plant studied. The retirements, and other plant transactions, and plant additions for the period 1950 through 2005 were analyzed by the retirement rate method. The original survivor curves, as plotted on pages III-9 and III-17, indicate a modest level of retirements through age 50.5. Typical service lives for transmission pipelines range from 50 to 70 years. Management's outlook is for a physical life on the upper end of the typical range. The Iowa 65-R2.5 survivor curve, selected in this study to represent the life characteristics of these accounts absent oil and petroleum supply considerations, is a reasonable interpretation of the historical data and within the range of lives used in the industry and anticipated by management.

Account 160, Other Station Equipment, represents 22 percent of the depreciable plant studied. The type of plant in this account includes various station equipment for regulating and measuring flow. Historical retirements, additions and other plant transactions for the period 1950 through 2005 were analyzed by the retirement rate method. The original survivor curve as plotted on page III-30 indicates significant retirements through age 45. Typical service lives for similar station equipment range from

25 to 40 years. The Iowa 35-R1.5 survivor curve, selected to represent the life characteristics of this account absent oil and petroleum supply considerations, is a reasonable interpretation of the historical data and just shorter than the lower end range of lives used in the industry.

The survivor curve estimates for the remaining accounts which represent 23 percent of the depreciable plant studied were based on similar considerations of historical analyses, management outlook and estimates for this company and other oil and gas pipeline companies.

Oil and Petroleum Supply Capability. The service life of Enbridge's transmission system is restricted not only by physical forces of retirement such as wear and tear and deterioration, but also, and to a much greater extent, by economic forces of retirement, specifically, the economic exhaustion of crude oil supply, and petroleum products in Western Canada.

There are a number of uncertainties affecting the economic viability of the pipeline system beyond the indicated 30-year remaining life. The amount of conventional reserves is finite. The economic feasibility of non-conventional reserves is unclear and dependent on price, demand and technological developments. Significant expenditures will be required to bring these supplies to market, assuming there is a market for such high-cost supplies.

It is probable that significant elements of the transmission system will become economically obsolete as the remaining conventional reserves decrease. Lines and stations will be retired as the required capacity of the system decreases in the years subsequent to the indicated remaining life.

Based on all factors considered, a 30-year remaining life span is selected for Enbridge's transmission system. The 30-year remaining life span is a reasonable point within the range of dates during which the facilities are expected to be retired. Based on a 2005 study date, the 30-year life span results in a truncation date during the year 2035.

The 30-year period is incorporated in the estimated survivor characteristics by truncating the survivor curves which represents the physical life of the facilities in Accounts 152 through 161, at the attained age of each vintage as of December 31, 2035. The estimated survivor curves for Account 163, Communication Systems and general plant, Accounts 164 through 166, were not truncated due to the nature of the assets and their relatively short service lives.

ESTIMATION OF NET SALVAGE

The estimates of positive net salvage were based in part on historical data but primarily on judgment over the past decade. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage on annual and moving average bases. The positive net salvage estimates are expressed as percentages of the cost of plant.

The net salvage estimates for transmission plant are zero percent. Zero net salvage is not an appropriate estimate for the costs that will be incurred when elements of the system are retired; however, management believes that incorporation of an allowance for such costs is not in accord with current regulatory policy.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures. When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accrual rates as of December 31, 2005, the book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations are set forth in the Results of Study section of the report.

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted

average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future whole life depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

In life span groups, a different average service life is applicable to each vintage due to the expected concurrent retirement of all associated property which restricts the lives of successive additions. Thus, the accrued depreciation calculation is based on each vintage group's individual average service life.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals for all vintages divided by the account's total original cost. The account's "composite remaining life" is calculated by dividing the sum of the future book accruals for all vintages by the sum of the remaining life annual accruals for all vintages.

III-1

III. RESULTS OF STUDY

III. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATION

The table on page III-4 summarizes the results of the depreciation study. The table sets forth, by account, the estimated survivor curve, net salvage percent, original cost, book depreciation reserve, future accruals, calculated annual accrual amount and rate, and the composite remaining life.

DESCRIPTION OF DETAILED TABULATIONS

Supporting statistical data for the estimates of average service lives and survivor curves, net salvage percents and the annual depreciation calculations are presented in three sections.

The section beginning on page III-5 sets forth, for each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The supporting data for the depreciation calculations are presented in the section beginning on page III-46.

In the first section, the survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the type curve designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. In cases where only a segment of the estimated curve is used in the depreciation calculation, the numeral used for identification purposes is not a designation of the average life of the group. The titles of the charts indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The

experience band indicates the range of years for which the retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to plant as of December 31, 2005 are presented in account sequence in the third section and indicate the estimated average survivor curves and net salvage percents used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, allocated book reserve, remaining life expectancy, and the calculated annual accrual.

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

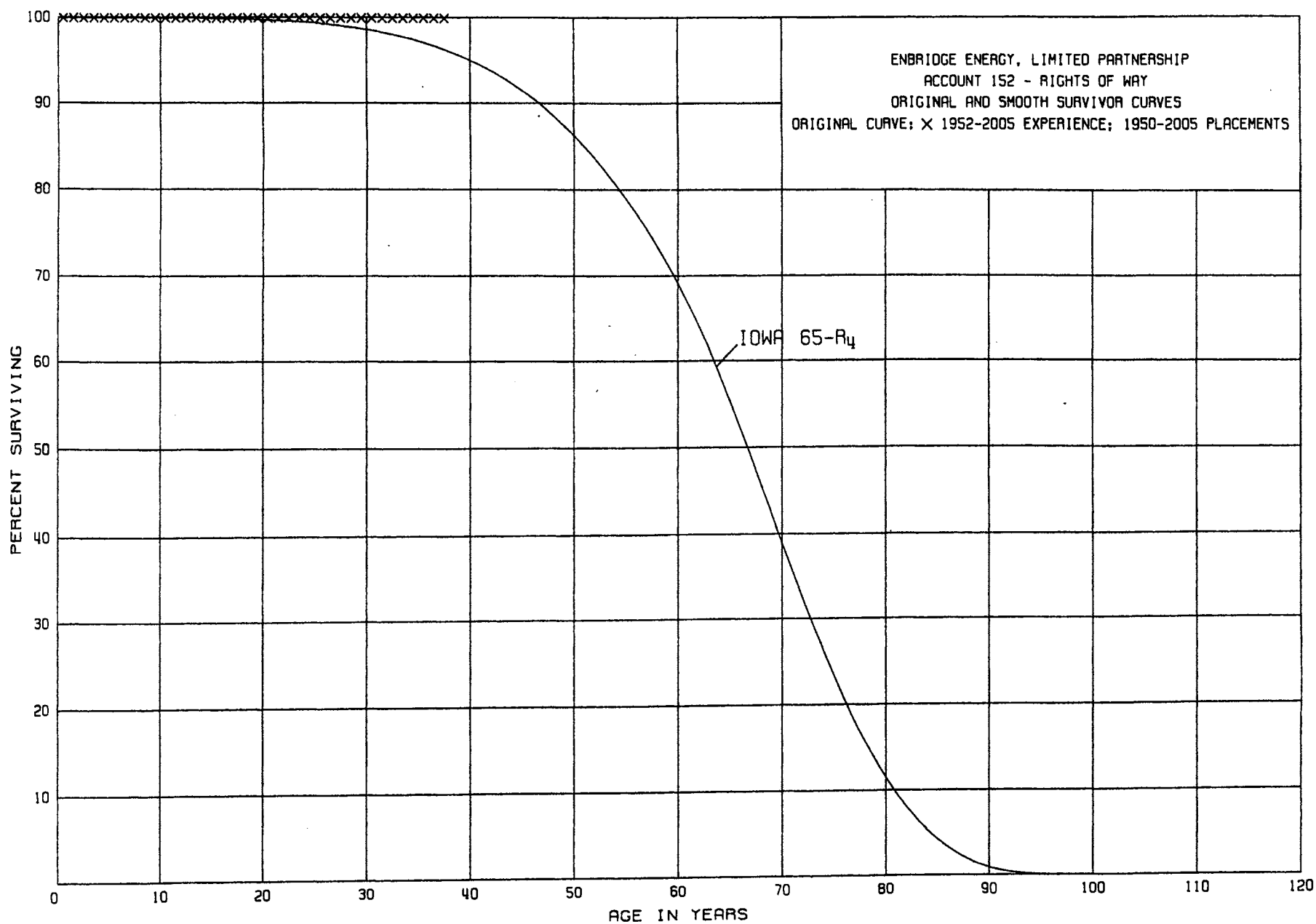
ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED
ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2005

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2005 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCURUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
DEPRECIABLE PLANT								
152.0 RIGHTS OF WAY	65-R4 *	0	120,990,575.88	35,021,758	85,968,821	2,908,838	2.40	29.6
153.0 LINE PIPE	65-R2.5 *	0	328,718,231.55	149,023,126	179,695,106	6,373,868	1.94	28.2
154.0 PIPE LINE FITTINGS	35-S1 *	0	31,279,005.67	11,001,348	20,277,655	906,450	2.90	22.4
155.0 PIPE LINE CONSTRUCTION	65-R2.5 *	0	713,495,293.42	255,770,752	457,724,541	16,104,593	2.26	28.4
156.0 BUILDINGS	40-R2 *	0	90,231,295.65	37,569,881	52,661,418	2,139,273	2.37	24.6
158.0 PUMPING EQUIPMENT	30-S0 *	0	73,158,263.00	35,136,624	38,021,641	1,920,850	2.63	19.8
160.0 OTHER STATION EQUIPMENT	35-R1.5 *	0	418,835,301.37	166,282,226	252,553,074	10,698,956	2.55	23.6
161.0 OIL TANKS	50-R3 *	0	72,965,020.16	26,215,348	46,749,671	1,687,210	2.31	27.7
163.0 COMMUNICATIONS SYSTEMS	22-R2	0	5,908,098.33	4,565,820	1,342,280	76,026	1.29	17.7
OFFICE FURNITURE & EQUIPMENT								
164.1 OFFICE FURNITURE & EQUIPMENT	20-SQ	0	7,236,166.13	6,075,360	1,160,807	83,607	1.16	13.9
164.2 COMPUTER EQUIPMENT	5-SQ	0	10,102,058.32	8,392,490	1,709,571	685,415	6.78	2.5
TOTAL ACCOUNT 164			17,338,224.45	14,467,850	2,870,378	769,022	4.44	3.7
VEHICLES AND OTHER WORK EQUIPMENT								
165.1 VEHICLES	10-L1.5	25	9,812,351.93	3,394,558	3,964,707	624,572	6.37	6.3
165.2 OTHER WORK EQUIPMENT	25-SQ	0	15,016,318.07	8,799,843	6,216,473	385,493	2.57	16.1
TOTAL ACCOUNT 165			24,828,670.00	12,194,401	10,181,180	1,010,065	4.07	10.1
166.0 OTHER PROPERTY	15-SQ	0	9,946,368.47	8,626,416	1,319,953	251,049	2.52	5.3
TOTAL DEPRECIABLE PLANT			1,907,694,347.95	755,875,550	1,149,365,718	44,848,200		

*LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM CURVE THAT WAS TRUNCATED IN 2035.

III 5

SERVICE LIFE STATISTICS



ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 152 - RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1952-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	120,854,497		0.0000	1.0000	100.00
0.5	120,656,885		0.0000	1.0000	100.00
1.5	120,837,529	126,209	0.0010	0.9990	100.00
2.5	111,086,570	2,969	0.0000	1.0000	99.90
3.5	109,035,621	37,897	0.0003	0.9997	99.90
4.5	108,996,143		0.0000	1.0000	99.87
5.5	108,996,143	325	0.0000	1.0000	99.87
6.5	107,644,657		0.0000	1.0000	99.87
7.5	13,982,247		0.0000	1.0000	99.87
8.5	13,730,856		0.0000	1.0000	99.87
9.5	13,730,856		0.0000	1.0000	99.87
10.5	13,722,736		0.0000	1.0000	99.87
11.5	13,320,271		0.0000	1.0000	99.87
12.5	13,101,283		0.0000	1.0000	99.87
13.5	12,289,670		0.0000	1.0000	99.87
14.5	12,289,670		0.0000	1.0000	99.87
15.5	12,289,670	573	0.0000	1.0000	99.87
16.5	12,289,097		0.0000	1.0000	99.87
17.5	12,170,132		0.0000	1.0000	99.87
18.5	12,139,734		0.0000	1.0000	99.87
19.5	12,080,757		0.0000	1.0000	99.87
20.5	12,080,757	709	0.0001	0.9999	99.87
21.5	12,080,048		0.0000	1.0000	99.86
22.5	12,080,048		0.0000	1.0000	99.86
23.5	12,080,048		0.0000	1.0000	99.86
24.5	12,058,479		0.0000	1.0000	99.86
25.5	12,058,479		0.0000	1.0000	99.86
26.5	12,024,691		0.0000	1.0000	99.86
27.5	12,024,691		0.0000	1.0000	99.86
28.5	12,023,691		0.0000	1.0000	99.86
29.5	10,853,345		0.0000	1.0000	99.86
30.5	10,790,380		0.0000	1.0000	99.86
31.5	10,005,111		0.0000	1.0000	99.86
32.5	9,947,041		0.0000	1.0000	99.86
33.5	9,926,066		0.0000	1.0000	99.86
34.5	9,893,973		0.0000	1.0000	99.86
35.5	9,765,461		0.0000	1.0000	99.86
36.5	4,787,406		0.0000	1.0000	99.86
37.5	1,956,073		0.0000	1.0000	99.86
38.5	1,899,604		0.0000	1.0000	99.86

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 152 - RIGHTS OF WAY

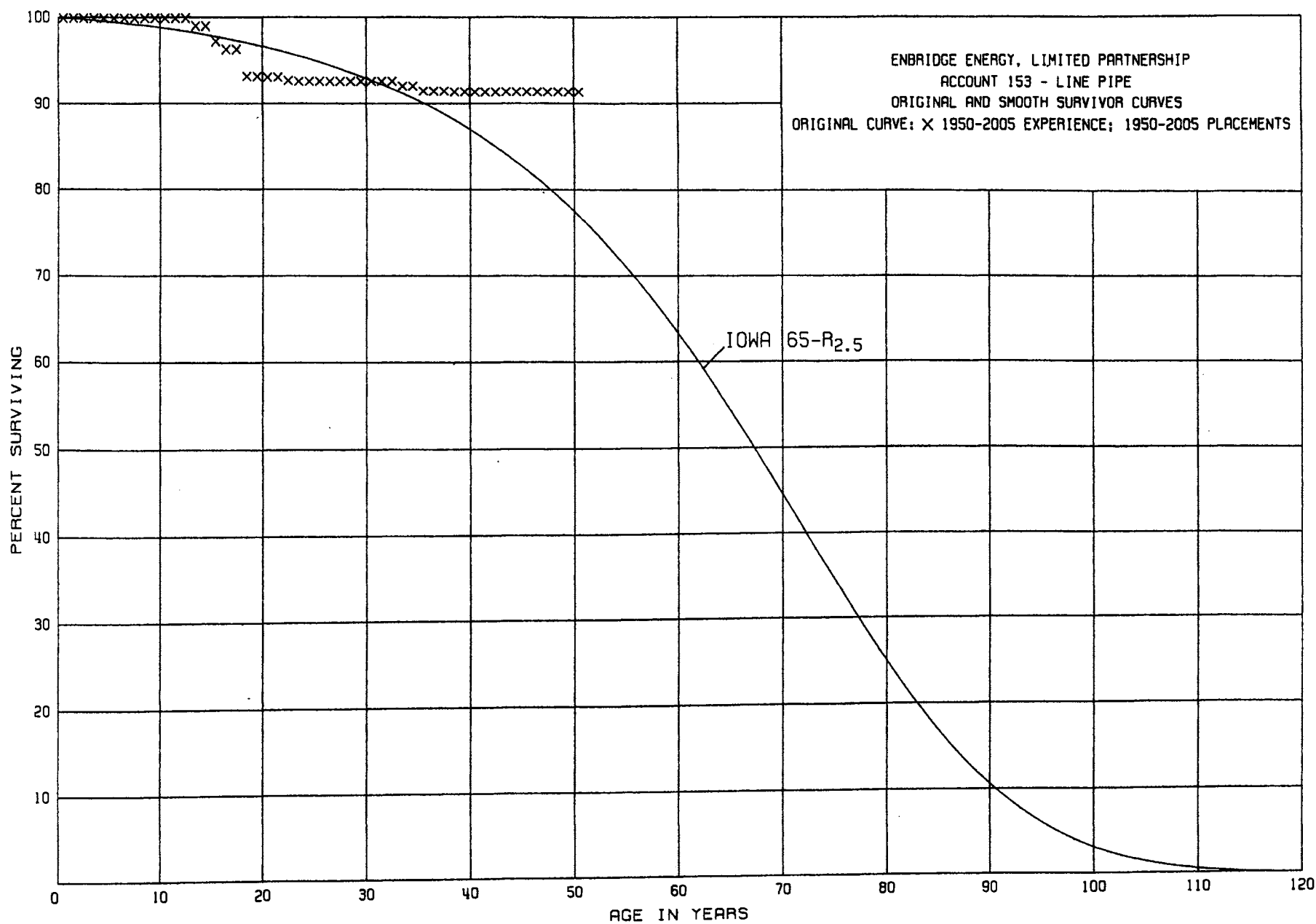
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1952-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,899,604		0.0000	1.0000	99.86
40.5	1,889,824		0.0000	1.0000	99.86
41.5	1,889,824		0.0000	1.0000	99.86
42.5	1,561,595		0.0000	1.0000	99.86
43.5	1,546,264		0.0000	1.0000	99.86
44.5	1,546,264		0.0000	1.0000	99.86
45.5	1,539,675		0.0000	1.0000	99.86
46.5	1,536,731		0.0000	1.0000	99.86
47.5	1,533,830		0.0000	1.0000	99.86
48.5	1,500,867		0.0000	1.0000	99.86
49.5	1,476,574		0.0000	1.0000	99.86
50.5	1,474,971		0.0000	1.0000	99.86
51.5	346,625		0.0000	1.0000	99.86
52.5	304,811		0.0000	1.0000	99.86
53.5	304,761		0.0000	1.0000	99.86
54.5	304,761		0.0000	1.0000	99.86
55.5					99.86

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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 153 - LINE PIPE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	340,220,558		0.0000	1.0000	100.00
0.5	329,749,952		0.0000	1.0000	100.00
1.5	327,071,131	509	0.0000	1.0000	100.00
2.5	316,063,106	12,883	0.0000	1.0000	100.00
3.5	282,034,049		0.0000	1.0000	100.00
4.5	282,038,901	355	0.0000	1.0000	100.00
5.5	282,009,281	1,501	0.0000	1.0000	100.00
6.5	243,029,993		0.0000	1.0000	100.00
7.5	159,198,003	4,489	0.0000	1.0000	100.00
8.5	155,582,541		0.0000	1.0000	100.00
9.5	155,582,541	6,234	0.0000	1.0000	100.00
10.5	155,471,642		0.0000	1.0000	100.00
11.5	139,491,174	1,372	0.0000	1.0000	100.00
12.5	139,481,293	1,402,768	0.0101	0.9899	100.00
13.5	138,078,525	2,001	0.0000	1.0000	98.99
14.5	138,074,616	2,394,589	0.0173	0.9827	98.99
15.5	135,680,028	1,186,266	0.0087	0.9913	97.28
16.5	134,492,618	16,199	0.0001	0.9999	96.43
17.5	130,432,207	4,244,432	0.0325	0.9675	96.42
18.5	126,186,758	32,637	0.0003	0.9997	93.29
19.5	121,619,103	18,532	0.0002	0.9998	93.26
20.5	121,595,946	13,329	0.0001	0.9999	93.24
21.5	121,583,193	566,092	0.0047	0.9953	93.23
22.5	121,015,810	113,894	0.0009	0.9991	92.79
23.5	120,888,347	415	0.0000	1.0000	92.71
24.5	120,666,071	10,952	0.0001	0.9999	92.71
25.5	120,655,118	161	0.0000	1.0000	92.70
26.5	120,654,957	407	0.0000	1.0000	92.70
27.5	120,654,550	379	0.0000	1.0000	92.70
28.5	120,653,020		0.0000	1.0000	92.70
29.5	120,653,020		0.0000	1.0000	92.70
30.5	120,635,425	198	0.0000	1.0000	92.70
31.5	120,595,190	134	0.0000	1.0000	92.70
32.5	110,948,789	710,923	0.0064	0.9936	92.70
33.5	103,710,635	63	0.0000	1.0000	92.11
34.5	103,711,972	661,850	0.0064	0.9936	92.11
35.5	103,048,783		0.0000	1.0000	91.52
36.5	90,625,192	2,371	0.0000	1.0000	91.52
37.5	60,991,961	52,006	0.0009	0.9991	91.52
38.5	54,396,551		0.0000	1.0000	91.44

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

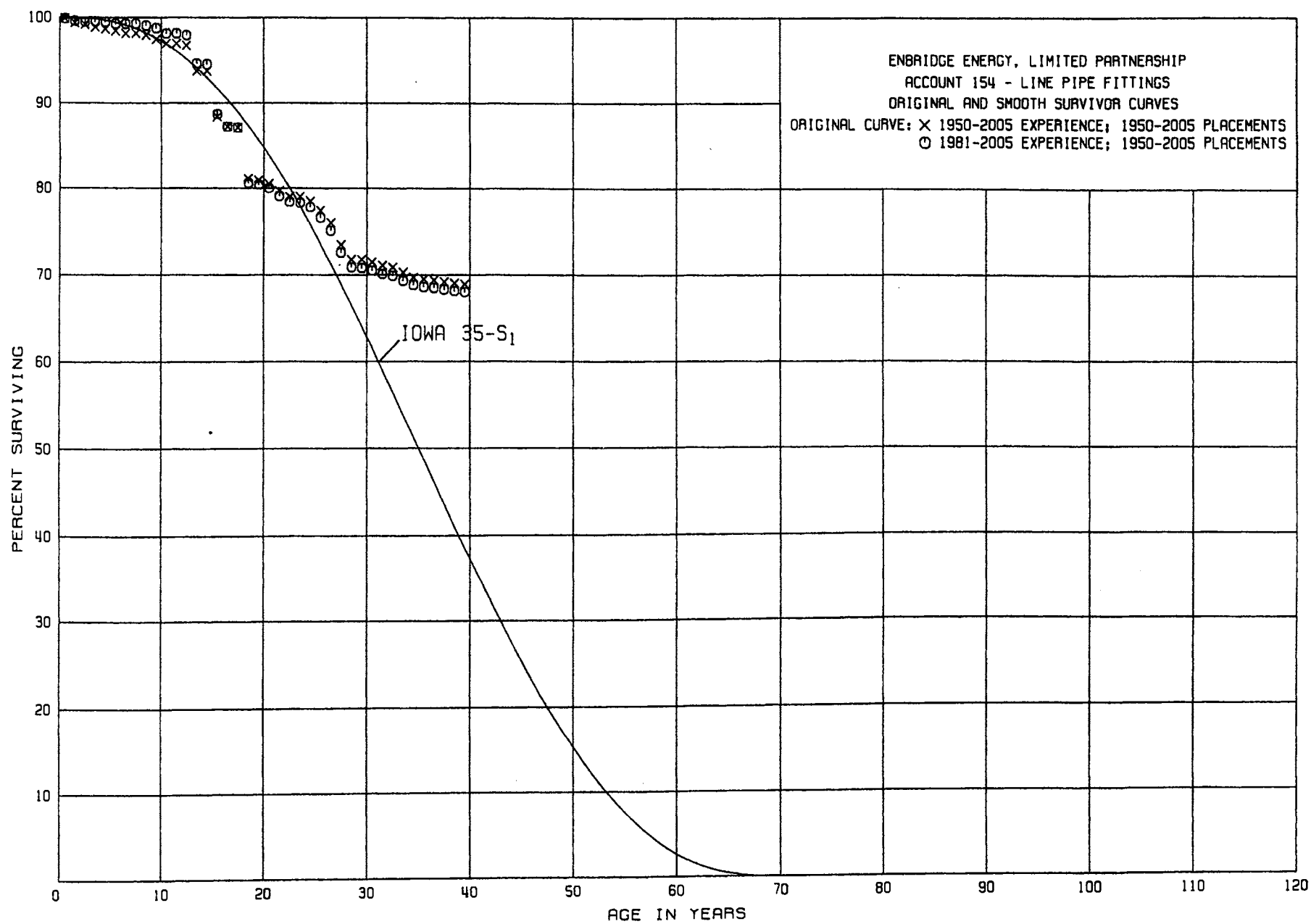
ACCOUNT 153 - LINE PIPE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,396,551		0.0000	1.0000	91.44
40.5	53,721,670		0.0000	1.0000	91.44
41.5	53,721,578		0.0000	1.0000	91.44
42.5	46,500,454	62	0.0000	1.0000	91.44
43.5	44,299,079	23,487	0.0005	0.9995	91.44
44.5	44,288,211		0.0000	1.0000	91.39
45.5	44,288,133		0.0000	1.0000	91.39
46.5	44,288,103		0.0000	1.0000	91.39
47.5	44,288,103		0.0000	1.0000	91.39
48.5	41,136,750		0.0000	1.0000	91.39
49.5	39,234,277		0.0000	1.0000	91.39
50.5	39,196,207		0.0000	1.0000	91.39
51.5	5,950,356		0.0000	1.0000	91.39
52.5	5,950,356		0.0000	1.0000	91.39
53.5	5,950,356		0.0000	1.0000	91.39
54.5	5,950,356		0.0000	1.0000	91.39
55.5					91.39



ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 154 - LINE PIPE FITTINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,629,697	6,755	0.0002	0.9998	100.00
0.5	34,286,784	210,198	0.0061	0.9939	99.98
1.5	32,495,282	63,940	0.0020	0.9980	99.37
2.5	27,588,526	88,498	0.0032	0.9968	99.17
3.5	23,923,889	40,273	0.0017	0.9983	98.85
4.5	23,835,157	49,597	0.0021	0.9979	98.68
5.5	23,739,628	57,511	0.0024	0.9976	98.47
6.5	22,726,624	7,129	0.0003	0.9997	98.23
7.5	17,987,248	41,508	0.0023	0.9977	98.20
8.5	16,347,925	73,837	0.0045	0.9955	97.97
9.5	15,245,477	77,794	0.0051	0.9949	97.53
10.5	14,684,841	5,403	0.0004	0.9996	97.03
11.5	13,630,334	33,472	0.0025	0.9975	96.99
12.5	12,120,098	369,411	0.0305	0.9695	96.75
13.5	10,629,374	4,766	0.0004	0.9996	93.80
14.5	10,383,788	589,553	0.0568	0.9432	93.76
15.5	9,432,300	137,021	0.0145	0.9855	88.43
16.5	8,810,265	10,665	0.0012	0.9988	87.15
17.5	8,480,971	582,923	0.0687	0.9313	87.05
18.5	7,506,935	19,038	0.0025	0.9975	81.07
19.5	6,192,990	32,256	0.0052	0.9948	80.87
20.5	5,329,391	49,704	0.0093	0.9907	80.45
21.5	5,229,683	44,599	0.0085	0.9915	79.70
22.5	5,023,555	4,594	0.0009	0.9991	79.02
23.5	5,013,479	26,575	0.0053	0.9947	78.95
24.5	4,588,801	64,725	0.0141	0.9859	78.53
25.5	4,436,702	80,574	0.0182	0.9818	77.42
26.5	4,040,064	133,329	0.0330	0.9670	76.01
27.5	3,906,287	90,184	0.0231	0.9769	73.50
28.5	3,757,020	907	0.0002	0.9998	71.80
29.5	3,648,415	16,122	0.0044	0.9956	71.79
30.5	3,587,727	19,326	0.0054	0.9946	71.47
31.5	3,131,085	10,131	0.0032	0.9968	71.08
32.5	2,400,832	20,361	0.0085	0.9915	70.85
33.5	1,595,864	12,706	0.0080	0.9920	70.25
34.5	1,559,310	4,120	0.0026	0.9974	69.69
35.5	1,535,900	3,300	0.0021	0.9979	69.51
36.5	1,362,712	2,400	0.0018	0.9982	69.36
37.5	1,023,634	3,409	0.0033	0.9967	69.24
38.5	847,730	1,800	0.0021	0.9979	69.01

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 154 - LINE PIPE FITTINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	845,930	9,198	0.0109	0.9891	68.87
40.5	743,856	411	0.0006	0.9994	68.12
41.5	739,823		0.0000	1.0000	68.08
42.5	603,289	3,826	0.0063	0.9937	68.08
43.5	499,193	14,435	0.0289	0.9711	67.65
44.5	479,450		0.0000	1.0000	65.69
45.5	479,450		0.0000	1.0000	65.69
46.5	476,817		0.0000	1.0000	65.69
47.5	476,817		0.0000	1.0000	65.69
48.5	434,663		0.0000	1.0000	65.69
49.5	412,639		0.0000	1.0000	65.69
50.5	411,184		0.0000	1.0000	65.69
51.5	58,411		0.0000	1.0000	65.69
52.5	58,411		0.0000	1.0000	65.69
53.5	58,411		0.0000	1.0000	65.69
54.5	58,411		0.0000	1.0000	65.69
55.5					65.69

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 154 - LINE PIPE FITTINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,747,997		0.0000	1.0000	100.00
0.5	27,499,213	109,802	0.0040	0.9960	100.00
1.5	26,978,933	21,512	0.0008	0.9992	99.60
2.5	22,141,330	6,336	0.0003	0.9997	99.52
3.5	18,634,378	5,392	0.0003	0.9997	99.49
4.5	19,356,825	31,366	0.0016	0.9984	99.46
5.5	19,324,493	2,299	0.0001	0.9999	99.30
6.5	18,795,163	325	0.0000	1.0000	99.29
7.5	14,889,647	23,225	0.0016	0.9984	99.29
8.5	14,193,589	48,539	0.0034	0.9966	99.13
9.5	13,163,187	75,699	0.0058	0.9942	98.79
10.5	12,627,056	4,481	0.0004	0.9996	98.22
11.5	11,767,826	20,496	0.0017	0.9983	98.18
12.5	10,639,789	362,584	0.0341	0.9659	98.01
13.5	9,604,415	4,766	0.0005	0.9995	94.67
14.5	9,358,829	589,553	0.0630	0.9370	94.62
15.5	8,530,860	137,021	0.0161	0.9839	88.66
16.5	7,912,447	10,665	0.0013	0.9987	87.23
17.5	7,838,305	582,923	0.0744	0.9256	87.12
18.5	6,966,155	19,038	0.0027	0.9973	80.64
19.5	5,657,026	32,256	0.0057	0.9943	80.42
20.5	4,793,427	49,704	0.0104	0.9896	79.96
21.5	4,696,352	44,599	0.0095	0.9905	79.13
22.5	4,490,224	4,594	0.0010	0.9990	78.38
23.5	4,522,469	26,575	0.0059	0.9941	78.30
24.5	4,123,710	64,725	0.0157	0.9843	77.84
25.5	3,978,721	80,574	0.0203	0.9797	76.62
26.5	3,978,244	133,329	0.0335	0.9665	75.06
27.5	3,844,467	90,184	0.0235	0.9765	72.55
28.5	3,695,200	907	0.0002	0.9998	70.85
29.5	3,590,004	16,122	0.0045	0.9955	70.84
30.5	3,587,727	19,326	0.0054	0.9946	70.52
31.5	3,131,085	10,131	0.0032	0.9968	70.14
32.5	2,400,832	20,361	0.0085	0.9915	69.92
33.5	1,595,864	12,706	0.0080	0.9920	69.33
34.5	1,559,310	4,120	0.0026	0.9974	68.78
35.5	1,535,900	3,300	0.0021	0.9979	68.60
36.5	1,362,712	2,400	0.0018	0.9982	68.46
37.5	1,023,634	3,409	0.0033	0.9967	68.34
38.5	847,730	1,800	0.0021	0.9979	68.11

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

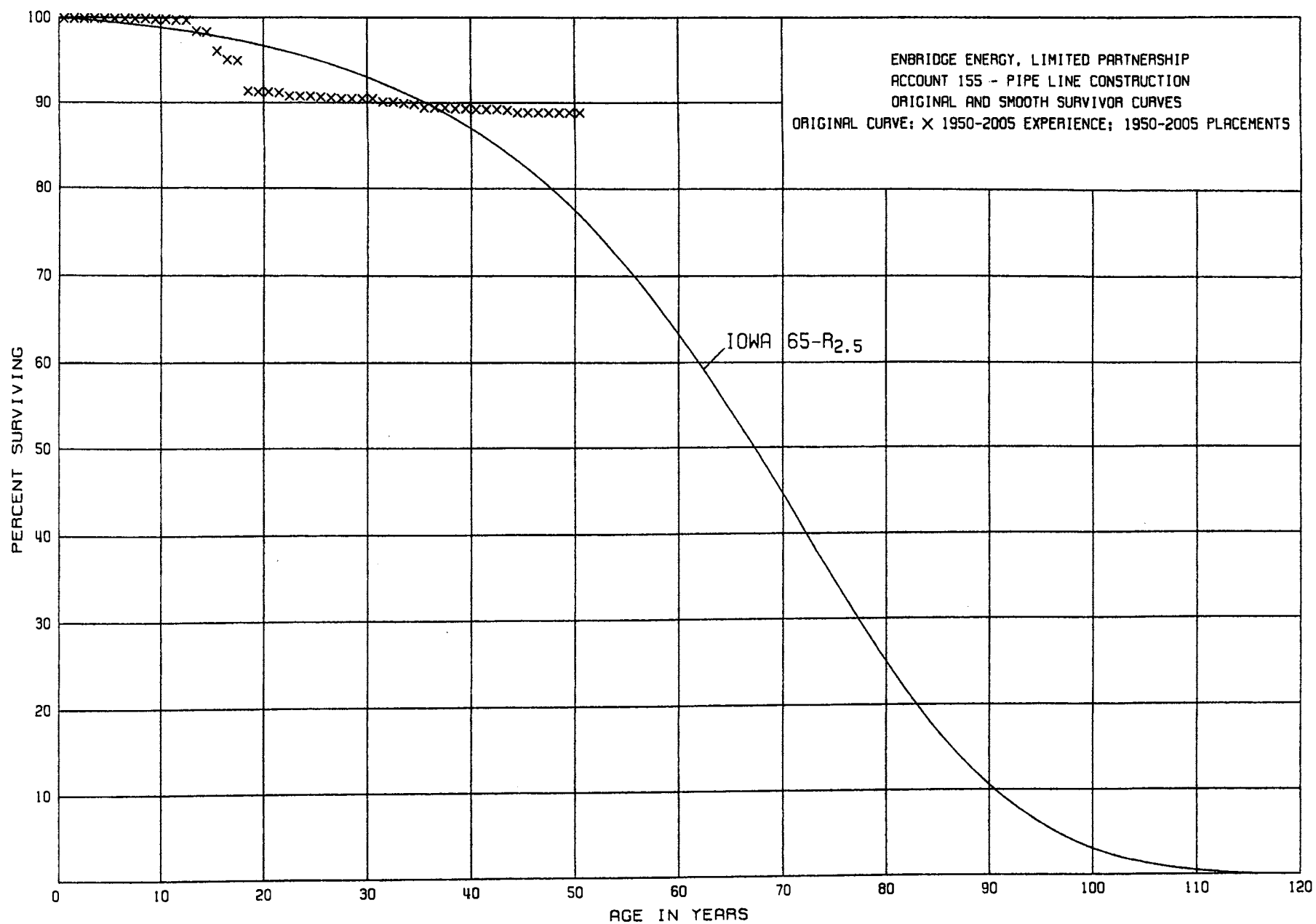
ACCOUNT 154 - LINE PIPE FITTINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	845,930	9,198	0.0109	0.9891	67.97
40.5	743,856	411	0.0006	0.9994	67.23
41.5	739,823		0.0000	1.0000	67.19
42.5	603,289	3,826	0.0063	0.9937	67.19
43.5	499,193	14,435	0.0289	0.9711	66.77
44.5	479,450		0.0000	1.0000	64.84
45.5	479,450		0.0000	1.0000	64.84
46.5	476,817		0.0000	1.0000	64.84
47.5	476,817		0.0000	1.0000	64.84
48.5	434,663		0.0000	1.0000	64.84
49.5	412,639		0.0000	1.0000	64.84
50.5	411,184		0.0000	1.0000	64.84
51.5	58,411		0.0000	1.0000	64.84
52.5	58,411		0.0000	1.0000	64.84
53.5	58,411		0.0000	1.0000	64.84
54.5	58,411		0.0000	1.0000	64.84
55.5					64.84



ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 155 - PIPE LINE CONSTRUCTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	735,037,191	1,931	0.0000	1.0000	100.00
0.5	733,181,423	95,253	0.0001	0.9999	100.00
1.5	725,814,899	165,849	0.0002	0.9998	99.99
2.5	668,192,189	68,309	0.0001	0.9999	99.97
3.5	586,008,973	42,229	0.0001	0.9999	99.96
4.5	576,572,543	70,136	0.0001	0.9999	99.95
5.5	574,201,435	27,544	0.0000	1.0000	99.94
6.5	491,896,222	141,011	0.0003	0.9997	99.94
7.5	263,167,340	115,197	0.0004	0.9996	99.91
8.5	254,915,376	87,604	0.0003	0.9997	99.87
9.5	253,883,452	148,011	0.0006	0.9994	99.84
10.5	249,128,142	247,757	0.0010	0.9990	99.78
11.5	209,521,933	59,692	0.0003	0.9997	99.68
12.5	207,458,532	2,667,426	0.0129	0.9871	99.65
13.5	203,682,184	39,654	0.0002	0.9998	98.36
14.5	202,979,145	4,546,453	0.0224	0.9776	98.34
15.5	197,817,300	2,096,002	0.0106	0.9894	96.14
16.5	194,132,788	223,656	0.0012	0.9988	95.12
17.5	180,525,637	6,939,015	0.0384	0.9616	95.01
18.5	172,847,715	60,827	0.0004	0.9996	91.36
19.5	163,373,700	23,336	0.0001	0.9999	91.32
20.5	162,476,357	134,767	0.0008	0.9992	91.31
21.5	162,233,948	706,038	0.0044	0.9956	91.24
22.5	161,198,110	59,724	0.0004	0.9996	90.84
23.5	161,025,641	41,612	0.0003	0.9997	90.80
24.5	160,027,126	168,696	0.0011	0.9989	90.77
25.5	159,614,655	80,399	0.0005	0.9995	90.67
26.5	159,046,511	140,770	0.0009	0.9991	90.62
27.5	158,864,624	70,513	0.0004	0.9996	90.54
28.5	158,747,302	4,000	0.0000	1.0000	90.50
29.5	158,545,459	17,169	0.0001	0.9999	90.50
30.5	158,411,629	676,439	0.0043	0.9957	90.49
31.5	156,823,114	23,913	0.0002	0.9998	90.10
32.5	145,298,713	363,912	0.0025	0.9975	90.08
33.5	135,731,140	12,032	0.0001	0.9999	89.85
34.5	135,618,906	647,364	0.0048	0.9952	89.84
35.5	134,405,754	5,856	0.0000	1.0000	89.41
36.5	112,100,630	35,842	0.0003	0.9997	89.41
37.5	64,922,384	64,839	0.0010	0.9990	89.38
38.5	59,168,007	11,578	0.0002	0.9998	89.29

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 155 - PIPE LINE CONSTRUCTION

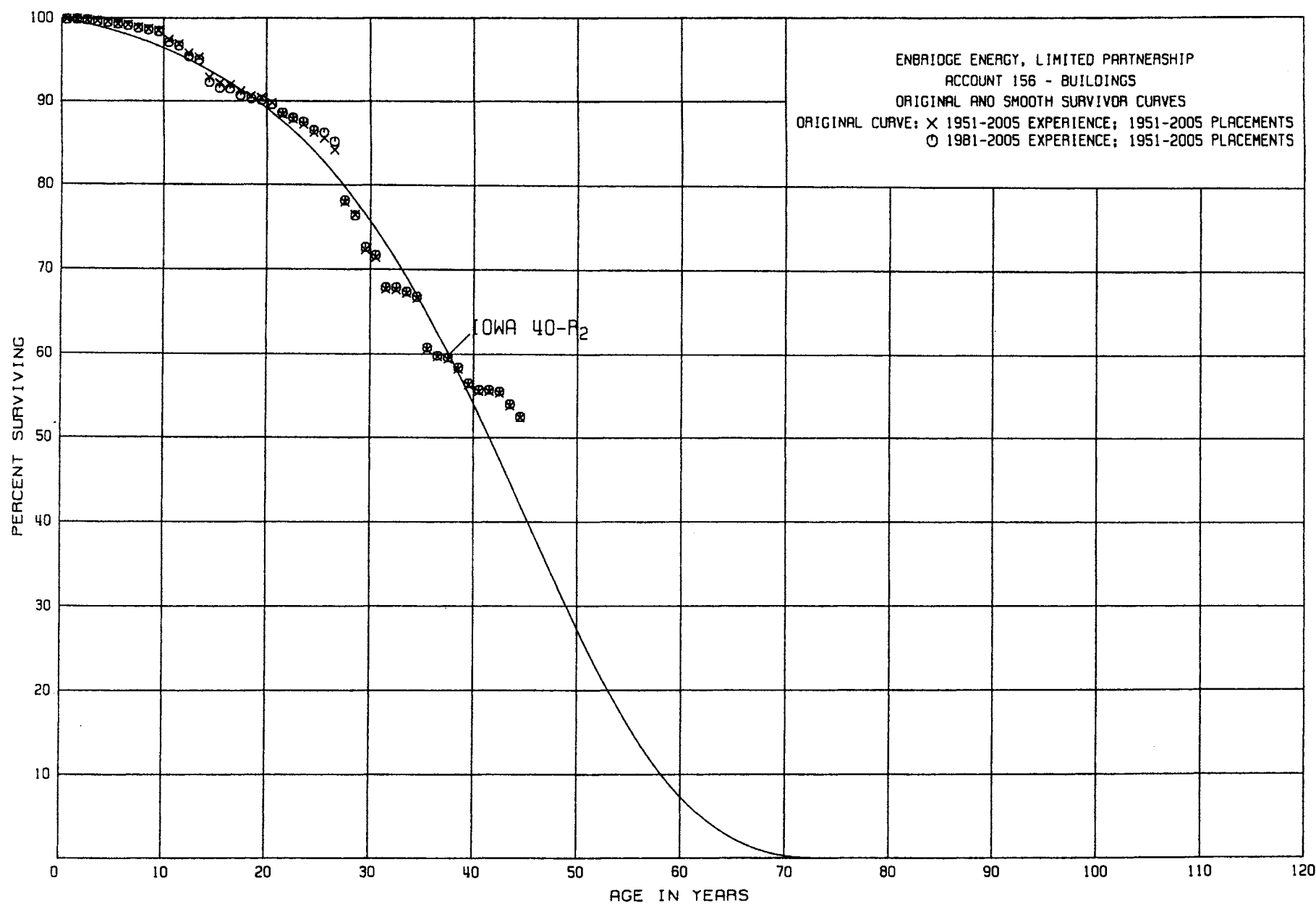
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,156,429	33,520	0.0006	0.9994	89.27
40.5	58,725,161	5,335	0.0001	0.9999	89.22
41.5	58,704,646		0.0000	1.0000	89.21
42.5	52,123,101	50,491	0.0010	0.9990	89.21
43.5	50,159,184	177,537	0.0035	0.9965	89.12
44.5	49,989,213		0.0000	1.0000	88.81
45.5	49,986,745		0.0000	1.0000	88.81
46.5	49,985,320		0.0000	1.0000	88.81
47.5	49,985,380		0.0000	1.0000	88.81
48.5	47,932,533		0.0000	1.0000	88.81
49.5	47,181,572		0.0000	1.0000	88.81
50.5	47,177,283		0.0000	1.0000	88.81
51.5	6,390,372		0.0000	1.0000	88.81
52.5	6,390,372		0.0000	1.0000	88.81
53.5	6,385,554		0.0000	1.0000	88.81
54.5	6,383,914		0.0000	1.0000	88.81
55.5					88.81

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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 156 - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1951-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	97,338,823	249	0.0000	1.0000	100.00
0.5	93,892,038	13,491	0.0001	0.9999	100.00
1.5	93,673,219	139,612	0.0015	0.9985	99.99
2.5	89,693,854	130,975	0.0015	0.9985	99.84
3.5	88,148,655	120,107	0.0014	0.9986	99.69
4.5	87,754,288	205,945	0.0023	0.9977	99.55
5.5	87,099,740	128,752	0.0015	0.9985	99.32
6.5	85,438,455	252,744	0.0030	0.9970	99.17
7.5	70,497,412	118,333	0.0017	0.9983	98.87
8.5	63,380,115	123,529	0.0019	0.9981	98.70
9.5	54,069,164	616,964	0.0114	0.9886	98.51
10.5	50,730,198	232,761	0.0046	0.9954	97.39
11.5	44,619,182	519,850	0.0117	0.9883	96.94
12.5	40,305,924	202,630	0.0050	0.9950	95.81
13.5	33,608,333	862,578	0.0257	0.9743	95.33
14.5	29,504,356	208,623	0.0071	0.9929	92.88
15.5	25,613,945	53,706	0.0021	0.9979	92.22
16.5	23,399,191	224,951	0.0096	0.9904	92.03
17.5	21,987,138	138,988	0.0063	0.9937	91.15
18.5	19,931,615	49,283	0.0025	0.9975	90.58
19.5	15,899,816	102,090	0.0064	0.9936	90.35
20.5	11,803,737	174,694	0.0148	0.9852	89.77
21.5	11,507,860	86,195	0.0075	0.9925	88.44
22.5	10,311,811	73,590	0.0071	0.9929	87.78
23.5	10,132,137	110,523	0.0109	0.9891	87.16
24.5	9,496,388	82,098	0.0086	0.9914	86.21
25.5	8,977,699	139,627	0.0156	0.9844	85.47
26.5	8,771,615	636,276	0.0725	0.9275	84.14
27.5	7,900,444	157,814	0.0200	0.9800	78.04
28.5	7,508,866	406,736	0.0542	0.9458	76.48
29.5	6,951,849	85,608	0.0123	0.9877	72.33
30.5	6,251,478	326,972	0.0523	0.9477	71.44
31.5	5,653,931	4,989	0.0009	0.9991	67.70
32.5	5,051,830	35,134	0.0070	0.9930	67.64
33.5	4,691,772	43,140	0.0092	0.9908	67.17
34.5	2,806,288	252,479	0.0900	0.9100	66.55
35.5	1,988,344	29,910	0.0150	0.9850	60.56
36.5	1,858,593	7,109	0.0038	0.9962	59.65
37.5	1,846,684	38,531	0.0209	0.9791	59.42
38.5	1,603,813	51,335	0.0320	0.9680	58.18

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 156 - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1951-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,552,477	22,425	0.0144	0.9856	56.32
40.5	1,526,606		0.0000	1.0000	55.51
41.5	1,526,606	5,296	0.0035	0.9965	55.51
42.5	1,445,072	40,017	0.0277	0.9723	55.32
43.5	1,405,055	37,114	0.0264	0.9736	53.79
44.5	1,156,396		0.0000	1.0000	52.37
45.5	1,138,672		0.0000	1.0000	52.37
46.5	1,083,242		0.0000	1.0000	52.37
47.5	1,045,976		0.0000	1.0000	52.37
48.5	1,005,579		0.0000	1.0000	52.37
49.5	1,005,579		0.0000	1.0000	52.37
50.5	981,233		0.0000	1.0000	52.37
51.5	552,247		0.0000	1.0000	52.37
52.5	526,129		0.0000	1.0000	52.37
53.5	258,861		0.0000	1.0000	52.37
54.5					52.37

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 156 - BUILDINGS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,111,569	23	0.0000	1.0000	100.00
0.5	81,189,809	12,725	0.0002	0.9998	100.00
1.5	81,153,356	138,496	0.0017	0.9983	99.98
2.5	77,440,540	128,132	0.0017	0.9983	99.81
3.5	76,591,200	107,748	0.0014	0.9986	99.64
4.5	76,514,478	182,414	0.0024	0.9976	99.50
5.5	76,739,540	125,793	0.0016	0.9984	99.26
6.5	75,419,066	245,098	0.0032	0.9968	99.10
7.5	61,103,276	110,056	0.0018	0.9982	98.78
8.5	54,736,031	112,702	0.0021	0.9979	98.60
9.5	47,523,319	602,179	0.0127	0.9873	98.39
10.5	45,031,456	214,057	0.0048	0.9952	97.14
11.5	39,164,251	510,788	0.0130	0.9870	96.67
12.5	35,580,071	163,521	0.0046	0.9954	95.41
13.5	29,359,767	836,007	0.0285	0.9715	94.97
14.5	25,290,903	186,359	0.0074	0.9926	92.26
15.5	21,490,510	29,578	0.0014	0.9986	91.58
16.5	19,299,883	170,367	0.0088	0.9912	91.45
17.5	18,026,954	76,174	0.0042	0.9958	90.65
18.5	16,034,245	34,522	0.0022	0.9978	90.27
19.5	12,333,950	70,502	0.0057	0.9943	90.07
20.5	8,321,654	87,078	0.0105	0.9895	89.56
21.5	8,207,570	59,889	0.0073	0.9927	88.62
22.5	7,287,946	41,855	0.0057	0.9943	87.97
23.5	7,234,851	78,433	0.0108	0.9892	87.47
24.5	6,677,424	24,778	0.0037	0.9963	86.53
25.5	7,118,090	91,531	0.0129	0.9871	86.21
26.5	7,562,287	617,296	0.0816	0.9184	85.10
27.5	7,077,274	155,564	0.0220	0.9780	78.16
28.5	7,047,335	357,287	0.0507	0.9493	76.44
29.5	6,951,849	85,608	0.0123	0.9877	72.56
30.5	6,251,478	326,972	0.0523	0.9477	71.67
31.5	5,653,931	4,989	0.0009	0.9991	67.92
32.5	5,051,830	35,134	0.0070	0.9930	67.86
33.5	4,691,772	43,140	0.0092	0.9908	67.38
34.5	2,806,288	252,479	0.0900	0.9100	66.76
35.5	1,988,344	29,910	0.0150	0.9850	60.75
36.5	1,858,593	7,109	0.0038	0.9962	59.84
37.5	1,846,684	38,531	0.0209	0.9791	59.61
38.5	1,603,813	51,335	0.0320	0.9680	58.36

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

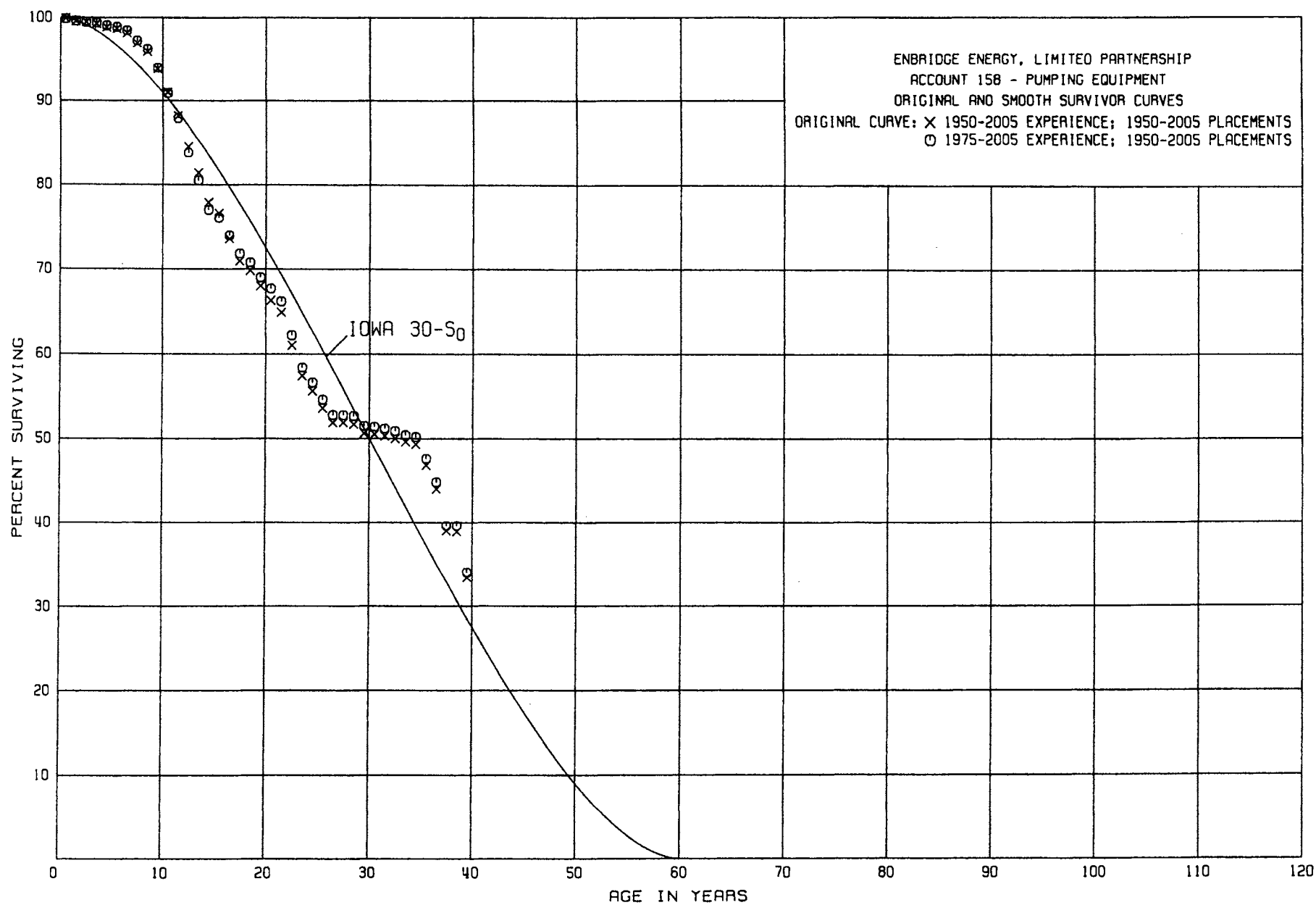
ACCOUNT 156 - BUILDINGS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,552,477	22,425	0.0144	0.9856	56.49
40.5	1,526,606		0.0000	1.0000	55.68
41.5	1,526,606	5,296	0.0035	0.9965	55.68
42.5	1,445,072	40,017	0.0277	0.9723	55.49
43.5	1,405,055	37,114	0.0264	0.9736	53.95
44.5	1,156,396		0.0000	1.0000	52.53
45.5	1,138,672		0.0000	1.0000	52.53
46.5	1,083,242		0.0000	1.0000	52.53
47.5	1,045,976		0.0000	1.0000	52.53
48.5	1,005,579		0.0000	1.0000	52.53
49.5	1,005,579		0.0000	1.0000	52.53
50.5	981,233		0.0000	1.0000	52.53
51.5	552,247		0.0000	1.0000	52.53
52.5	526,129		0.0000	1.0000	52.53
53.5	258,861		0.0000	1.0000	52.53
54.5					52.53



ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,638,760	68,106	0.0007	0.9993	100.00
0.5	92,183,185	278,180	0.0030	0.9970	99.93
1.5	91,992,961	99,916	0.0011	0.9989	99.63
2.5	89,503,930	173,857	0.0019	0.9981	99.52
3.5	88,786,725	416,668	0.0047	0.9953	99.33
4.5	88,268,393	172,297	0.0020	0.9980	98.86
5.5	86,765,937	424,586	0.0049	0.9951	98.66
6.5	85,584,285	1,009,671	0.0118	0.9882	98.18
7.5	72,500,991	789,365	0.0109	0.9891	97.02
8.5	66,378,739	1,455,081	0.0219	0.9781	95.96
9.5	55,624,574	1,702,356	0.0306	0.9694	93.86
10.5	51,714,803	1,580,983	0.0306	0.9694	90.99
11.5	37,211,051	1,575,468	0.0423	0.9577	88.21
12.5	34,454,770	1,270,717	0.0369	0.9631	84.48
13.5	33,018,866	1,396,003	0.0423	0.9577	81.36
14.5	30,557,809	507,914	0.0166	0.9834	77.92
15.5	29,027,855	1,134,138	0.0391	0.9609	76.63
16.5	27,688,036	991,557	0.0358	0.9642	73.63
17.5	26,035,284	433,968	0.0167	0.9833	70.99
18.5	24,417,661	631,324	0.0259	0.9741	69.80
19.5	19,349,720	477,855	0.0247	0.9753	67.99
20.5	17,792,732	372,647	0.0209	0.9791	66.31
21.5	17,416,269	1,047,649	0.0602	0.9398	64.92
22.5	16,368,620	967,009	0.0591	0.9409	61.01
23.5	15,330,376	473,517	0.0309	0.9691	57.40
24.5	14,264,166	517,179	0.0363	0.9637	55.63
25.5	13,239,607	418,801	0.0316	0.9684	53.61
26.5	12,756,386	5,233	0.0004	0.9996	51.92
27.5	12,749,431	38,366	0.0030	0.9970	51.90
28.5	12,203,315	262,227	0.0215	0.9785	51.74
29.5	11,412,191	35,373	0.0031	0.9969	50.63
30.5	9,225,194	30,100	0.0033	0.9967	50.47
31.5	8,681,599	50,696	0.0058	0.9942	50.30
32.5	7,078,245	62,259	0.0088	0.9912	50.01
33.5	6,157,912	33,959	0.0055	0.9945	49.57
34.5	3,089,946	157,146	0.0509	0.9491	49.30
35.5	2,446,521	145,208	0.0594	0.9406	46.79
36.5	2,137,960	245,619	0.1149	0.8851	44.01
37.5	1,881,738	734	0.0004	0.9996	38.95
38.5	1,132,093	161,366	0.1425	0.8575	38.93

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	970,726		0.0000	1.0000	33.38
40.5	966,209		0.0000	1.0000	33.38
41.5	961,693		0.0000	1.0000	33.38
42.5	352,662		0.0000	1.0000	33.38
43.5	352,662	50,842	0.1442	0.8558	33.38
44.5	274,851		0.0000	1.0000	28.57
45.5	274,851		0.0000	1.0000	28.57
46.5	166,922		0.0000	1.0000	28.57
47.5	166,212		0.0000	1.0000	28.57
48.5	146,506		0.0000	1.0000	28.57
49.5	146,506		0.0000	1.0000	28.57
50.5	146,506		0.0000	1.0000	28.57
51.5	71,501		0.0000	1.0000	28.57
52.5	71,501		0.0000	1.0000	28.57
53.5	71,501		0.0000	1.0000	28.57
54.5	71,501		0.0000	1.0000	28.57
55.5					28.57

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1975-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,545,492	35,122	0.0005	0.9995	100.00
0.5	67,086,111	262,768	0.0039	0.9961	99.95
1.5	68,888,038	55,021	0.0008	0.9992	99.56
2.5	67,807,961	57,104	0.0008	0.9992	99.48
3.5	70,723,914	249,997	0.0035	0.9965	99.40
4.5	72,367,282	107,076	0.0015	0.9985	99.05
5.5	72,124,077	257,604	0.0036	0.9964	98.90
6.5	73,429,894	935,320	0.0127	0.9873	98.54
7.5	62,781,260	627,711	0.0100	0.9900	97.29
8.5	56,890,394	1,381,339	0.0243	0.9757	96.32
9.5	46,877,668	1,528,955	0.0326	0.9674	93.98
10.5	43,177,957	1,444,680	0.0335	0.9665	90.92
11.5	30,183,346	1,401,546	0.0464	0.9536	87.87
12.5	27,642,418	1,099,285	0.0398	0.9602	83.79
13.5	27,306,635	1,179,330	0.0432	0.9568	80.46
14.5	25,359,514	277,779	0.0110	0.9890	76.98
15.5	24,490,676	682,711	0.0279	0.9721	76.13
16.5	24,304,671	693,426	0.0285	0.9715	74.01
17.5	23,252,281	359,126	0.0154	0.9846	71.90
18.5	21,719,586	565,794	0.0260	0.9740	70.79
19.5	17,891,992	332,630	0.0186	0.9814	68.95
20.5	17,207,835	368,862	0.0214	0.9786	67.67
21.5	16,999,166	1,045,312	0.0615	0.9385	66.22
22.5	16,098,965	967,009	0.0601	0.9399	62.15
23.5	15,258,875	473,517	0.0310	0.9690	58.41
24.5	14,264,166	517,179	0.0363	0.9637	56.60
25.5	13,239,607	418,801	0.0316	0.9684	54.55
26.5	12,756,386	5,233	0.0004	0.9996	52.83
27.5	12,749,431	38,366	0.0030	0.9970	52.81
28.5	12,203,315	262,227	0.0215	0.9785	52.65
29.5	11,412,191	35,373	0.0031	0.9969	51.52
30.5	9,225,194	30,100	0.0033	0.9967	51.36
31.5	8,681,599	50,696	0.0058	0.9942	51.19
32.5	7,078,245	62,259	0.0088	0.9912	50.89
33.5	6,157,912	33,959	0.0055	0.9945	50.44
34.5	3,089,946	157,146	0.0509	0.9491	50.16
35.5	2,446,521	145,208	0.0594	0.9406	47.61
36.5	2,137,960	245,619	0.1149	0.8851	44.78
37.5	1,881,738	734	0.0004	0.9996	39.63
38.5	1,132,093	161,366	0.1425	0.8575	39.61

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

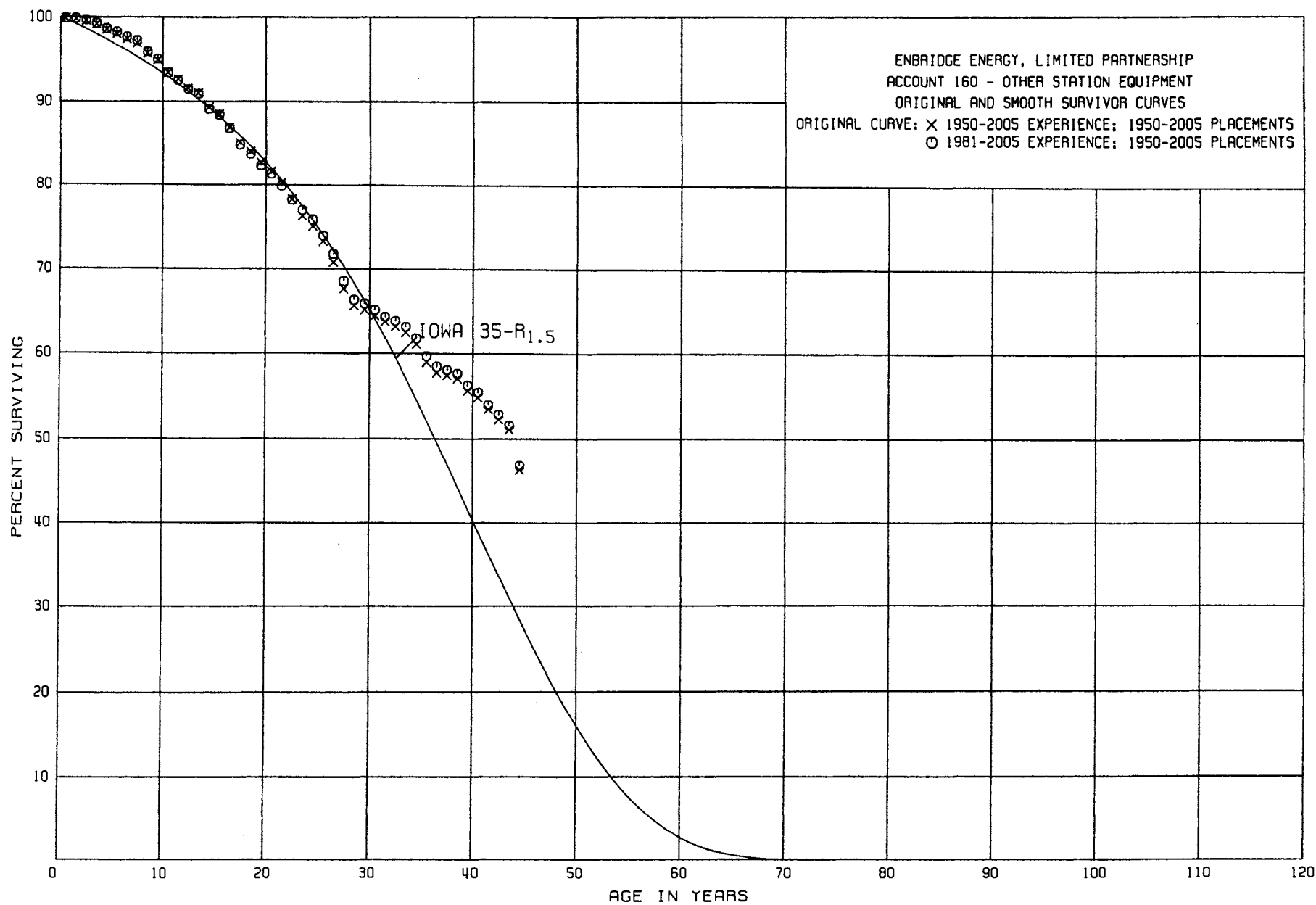
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1975-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	970,726		0.0000	1.0000	33.97
40.5	966,209		0.0000	1.0000	33.97
41.5	961,693		0.0000	1.0000	33.97
42.5	352,662		0.0000	1.0000	33.97
43.5	352,662	50,842	0.1442	0.8558	33.97
44.5	274,851		0.0000	1.0000	29.07
45.5	274,851		0.0000	1.0000	29.07
46.5	166,922		0.0000	1.0000	29.07
47.5	166,212		0.0000	1.0000	29.07
48.5	146,506		0.0000	1.0000	29.07
49.5	146,506		0.0000	1.0000	29.07
50.5	146,506		0.0000	1.0000	29.07
51.5	71,501		0.0000	1.0000	29.07
52.5	71,501		0.0000	1.0000	29.07
53.5	71,501		0.0000	1.0000	29.07
54.5	71,501		0.0000	1.0000	29.07
55.5					29.07

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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 160 - OTHER STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	466,502,738	121,015	0.0003	0.9997	100.00
0.5	433,158,926	697,862	0.0016	0.9984	99.97
1.5	420,917,693	920,866	0.0022	0.9978	99.81
2.5	383,186,015	1,459,183	0.0038	0.9962	99.59
3.5	370,509,593	2,366,359	0.0064	0.9936	99.21
4.5	365,915,963	1,663,604	0.0045	0.9955	98.58
5.5	356,905,471	2,371,322	0.0066	0.9934	98.14
6.5	333,056,541	1,515,807	0.0046	0.9954	97.49
7.5	285,909,422	3,542,400	0.0124	0.9876	97.04
8.5	256,914,027	2,363,820	0.0092	0.9908	95.84
9.5	224,601,292	3,472,013	0.0155	0.9845	94.96
10.5	204,847,380	1,844,221	0.0090	0.9910	93.49
11.5	161,843,580	1,853,916	0.0115	0.9885	92.65
12.5	139,693,297	855,288	0.0061	0.9939	91.58
13.5	120,700,591	2,347,859	0.0195	0.9805	91.02
14.5	106,031,714	864,117	0.0081	0.9919	89.25
15.5	92,256,325	1,669,313	0.0181	0.9819	88.53
16.5	84,689,386	1,785,777	0.0211	0.9789	86.93
17.5	78,271,706	997,784	0.0127	0.9873	85.10
18.5	71,116,339	1,094,949	0.0154	0.9846	84.02
19.5	57,395,978	766,993	0.0134	0.9866	82.73
20.5	53,458,397	883,550	0.0165	0.9835	81.62
21.5	52,108,580	1,260,175	0.0242	0.9758	80.27
22.5	50,378,334	1,323,298	0.0263	0.9737	78.33
23.5	48,739,587	760,692	0.0156	0.9844	76.27
24.5	44,357,567	1,041,416	0.0235	0.9765	75.08
25.5	42,292,592	1,446,697	0.0342	0.9658	73.32
26.5	39,251,372	1,712,038	0.0436	0.9564	70.81
27.5	37,315,162	1,112,628	0.0298	0.9702	67.72
28.5	34,422,834	283,685	0.0082	0.9918	65.70
29.5	33,092,334	330,353	0.0100	0.9900	65.16
30.5	27,170,576	321,030	0.0118	0.9882	64.51
31.5	25,489,901	212,619	0.0083	0.9917	63.75
32.5	22,556,940	245,963	0.0109	0.9891	63.22
33.5	19,911,139	460,365	0.0231	0.9769	62.53
34.5	11,895,024	402,477	0.0338	0.9662	61.09
35.5	9,993,941	202,329	0.0202	0.9798	59.03
36.5	8,719,484	58,826	0.0067	0.9933	57.84
37.5	7,321,297	45,316	0.0062	0.9938	57.45
38.5	5,699,873	137,383	0.0241	0.9759	57.09

ENBRIDGE ENERGY, LIMITED PARTNERSHIP
ACCOUNT 160 - OTHER STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,374,409	80,683	0.0150	0.9850	55.71
40.5	5,286,538	136,955	0.0259	0.9741	54.87
41.5	5,129,438	106,726	0.0208	0.9792	53.45
42.5	3,788,205	91,951	0.0243	0.9757	52.34
43.5	3,589,053	338,668	0.0944	0.9056	51.07
44.5	2,897,195	251	0.0001	0.9999	46.25
45.5	2,801,058	346	0.0001	0.9999	46.25
46.5	2,530,879	38,458	0.0152	0.9848	46.25
47.5	2,488,698		0.0000	1.0000	45.55
48.5	2,143,905		0.0000	1.0000	45.55
49.5	2,088,258		0.0000	1.0000	45.55
50.5	2,088,258		0.0000	1.0000	45.55
51.5	970,146		0.0000	1.0000	45.55
52.5	934,356		0.0000	1.0000	45.55
53.5	762,533		0.0000	1.0000	45.55
54.5	445,073		0.0000	1.0000	45.55
55.5					45.55

ENBRIDGE ENERGY, LIMITED PARTNERSHIP
ACCOUNT 160 - OTHER STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	399,945,078	22,165	0.0001	0.9999	100.00
0.5	369,805,091	393,579	0.0011	0.9989	99.99
1.5	360,034,550	695,962	0.0019	0.9981	99.88
2.5	323,068,013	1,142,658	0.0035	0.9965	99.69
3.5	315,315,941	2,093,243	0.0066	0.9934	99.34
4.5	312,913,901	1,263,628	0.0040	0.9960	98.68
5.5	311,715,697	1,894,597	0.0061	0.9939	98.29
6.5	290,659,901	1,231,334	0.0042	0.9958	97.69
7.5	247,395,473	3,316,776	0.0134	0.9866	97.28
8.5	222,736,026	2,134,676	0.0096	0.9904	95.98
9.5	201,943,245	3,323,709	0.0165	0.9835	95.06
10.5	184,949,120	1,744,153	0.0094	0.9906	93.49
11.5	143,370,917	1,702,785	0.0119	0.9881	92.61
12.5	123,039,139	774,357	0.0063	0.9937	91.51
13.5	106,914,870	2,131,633	0.0199	0.9801	90.93
14.5	92,697,016	736,484	0.0079	0.9921	89.12
15.5	79,252,259	1,469,992	0.0185	0.9815	88.42
16.5	71,920,845	1,671,744	0.0232	0.9768	86.78
17.5	68,031,531	894,028	0.0131	0.9869	84.77
18.5	61,176,892	970,884	0.0159	0.9841	83.66
19.5	48,742,853	611,076	0.0125	0.9875	82.33
20.5	45,355,073	787,780	0.0174	0.9826	81.30
21.5	44,667,359	924,285	0.0207	0.9793	79.89
22.5	43,786,044	720,186	0.0164	0.9836	78.24
23.5	43,416,107	611,860	0.0141	0.9859	76.96
24.5	39,278,672	975,726	0.0248	0.9752	75.87
25.5	37,979,344	1,131,847	0.0298	0.9702	73.99
26.5	37,568,483	1,694,430	0.0451	0.9549	71.79
27.5	35,800,651	1,109,028	0.0310	0.9690	68.55
28.5	33,265,707	268,288	0.0081	0.9919	66.42
29.5	32,647,262	330,353	0.0101	0.9899	65.88
30.5	27,170,576	321,030	0.0118	0.9882	65.21
31.5	25,489,901	212,619	0.0083	0.9917	64.44
32.5	22,556,940	245,963	0.0109	0.9891	63.91
33.5	19,911,139	460,365	0.0231	0.9769	63.21
34.5	11,895,024	402,477	0.0338	0.9662	61.75
35.5	9,993,941	202,329	0.0202	0.9798	59.66
36.5	8,719,484	58,826	0.0067	0.9933	58.45
37.5	7,321,297	45,316	0.0062	0.9938	58.06
38.5	5,699,873	137,383	0.0241	0.9759	57.70

ENBRIDGE ENERGY, LIMITED PARTNERSHIP
ACCOUNT 160 - OTHER STATION EQUIPMENT

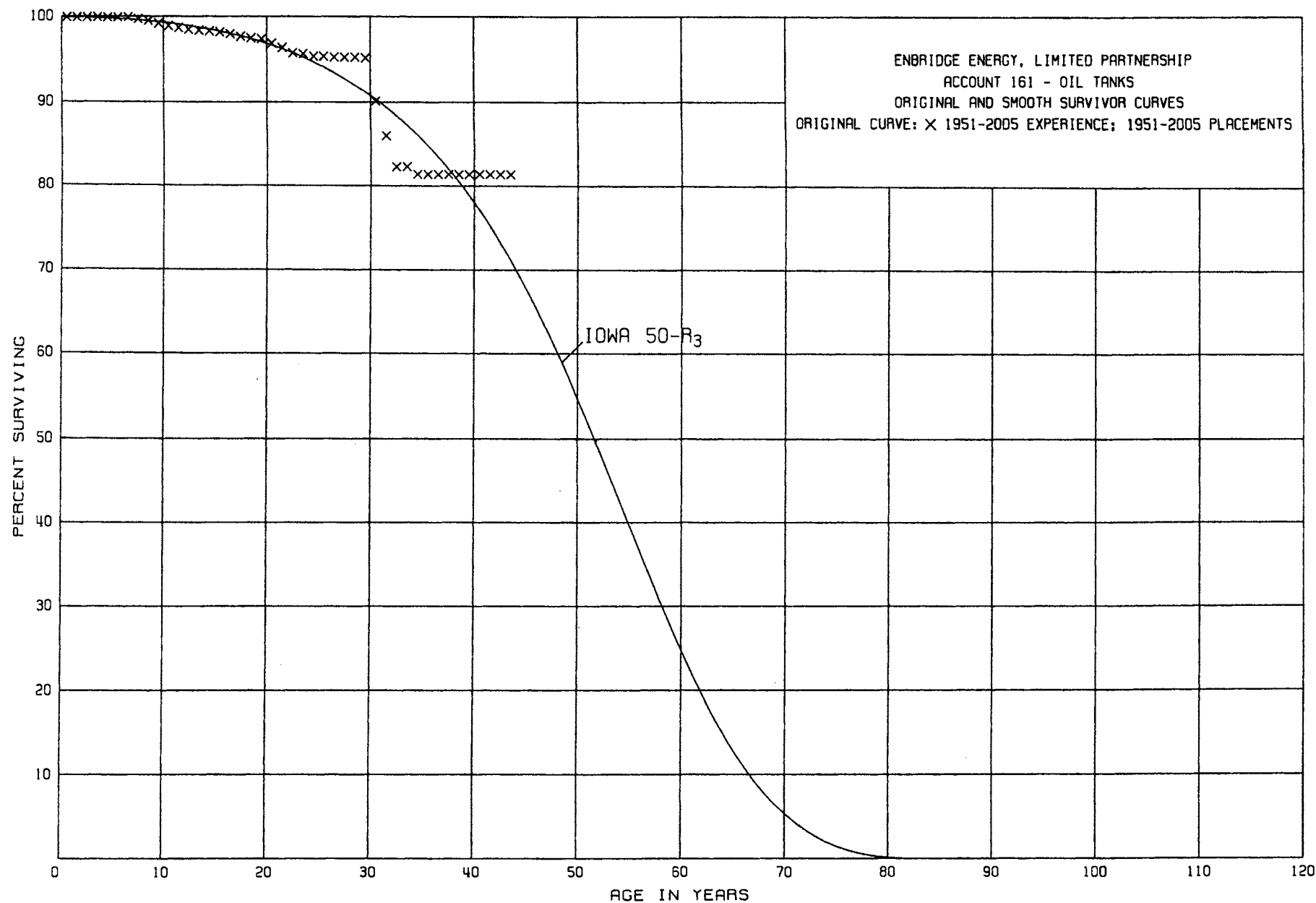
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,374,409	80,683	0.0150	0.9850	56.31
40.5	5,286,538	136,955	0.0259	0.9741	55.47
41.5	5,129,438	106,726	0.0208	0.9792	54.03
42.5	3,788,205	91,951	0.0243	0.9757	52.91
43.5	3,589,053	338,668	0.0944	0.9056	51.62
44.5	2,897,195	251	0.0001	0.9999	46.75
45.5	2,801,058	346	0.0001	0.9999	46.75
46.5	2,530,879	38,458	0.0152	0.9848	46.75
47.5	2,488,698		0.0000	1.0000	46.04
48.5	2,143,905		0.0000	1.0000	46.04
49.5	2,088,258		0.0000	1.0000	46.04
50.5	2,088,258		0.0000	1.0000	46.04
51.5	970,146		0.0000	1.0000	46.04
52.5	934,356		0.0000	1.0000	46.04
53.5	762,533		0.0000	1.0000	46.04
54.5	445,073		0.0000	1.0000	46.04
55.5					46.04

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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 161 - OIL TANKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1951-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,139,422	851	0.0000	1.0000	100.00
0.5	71,027,303	5,065	0.0001	0.9999	100.00
1.5	69,227,387	26,476	0.0004	0.9996	99.99
2.5	60,040,201	16,012	0.0003	0.9997	99.95
3.5	58,619,251	6,102	0.0001	0.9999	99.92
4.5	56,827,056	6,865	0.0001	0.9999	99.91
5.5	54,286,249	26,498	0.0005	0.9995	99.90
6.5	45,882,103	75,448	0.0016	0.9984	99.85
7.5	45,516,189	109,690	0.0024	0.9976	99.69
8.5	42,710,352	91,997	0.0022	0.9978	99.45
9.5	36,791,819	137,117	0.0037	0.9963	99.23
10.5	34,136,650	68,312	0.0020	0.9980	98.86
11.5	26,038,851	53,446	0.0021	0.9979	98.66
12.5	25,833,614	4,132	0.0002	0.9998	98.45
13.5	23,873,849	29,526	0.0012	0.9988	98.43
14.5	22,795,057	24,097	0.0011	0.9989	98.31
15.5	16,626,616	40,689	0.0024	0.9976	98.20
16.5	16,585,927	46,571	0.0028	0.9972	97.96
17.5	16,503,060	27,011	0.0016	0.9984	97.69
18.5	16,476,049	29,922	0.0018	0.9982	97.53
19.5	16,282,266	82,154	0.0050	0.9950	97.35
20.5	16,002,188	77,915	0.0049	0.9951	96.86
21.5	15,702,529	90,672	0.0058	0.9942	96.39
22.5	15,193,464	25,803	0.0017	0.9983	95.83
23.5	14,908,497	39,314	0.0026	0.9974	95.67
24.5	14,749,850	2,312	0.0002	0.9998	95.42
25.5	14,680,655	8,634	0.0006	0.9994	95.40
26.5	13,673,352	2,156	0.0002	0.9998	95.34
27.5	13,629,554	4,416	0.0003	0.9997	95.32
28.5	13,618,814	16,133	0.0012	0.9988	95.29
29.5	13,559,442	720,112	0.0531	0.9469	95.18
30.5	12,748,814	578,659	0.0454	0.9546	90.13
31.5	11,910,380	516,665	0.0434	0.9566	86.04
32.5	8,769,451		0.0000	1.0000	82.31
33.5	6,753,339	73,366	0.0109	0.9891	82.31
34.5	4,152,318		0.0000	1.0000	81.41
35.5	4,149,845		0.0000	1.0000	81.41
36.5	3,947,598		0.0000	1.0000	81.41
37.5	3,538,080		0.0000	1.0000	81.41
38.5	3,538,080		0.0000	1.0000	81.41

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 161 - OIL TANKS

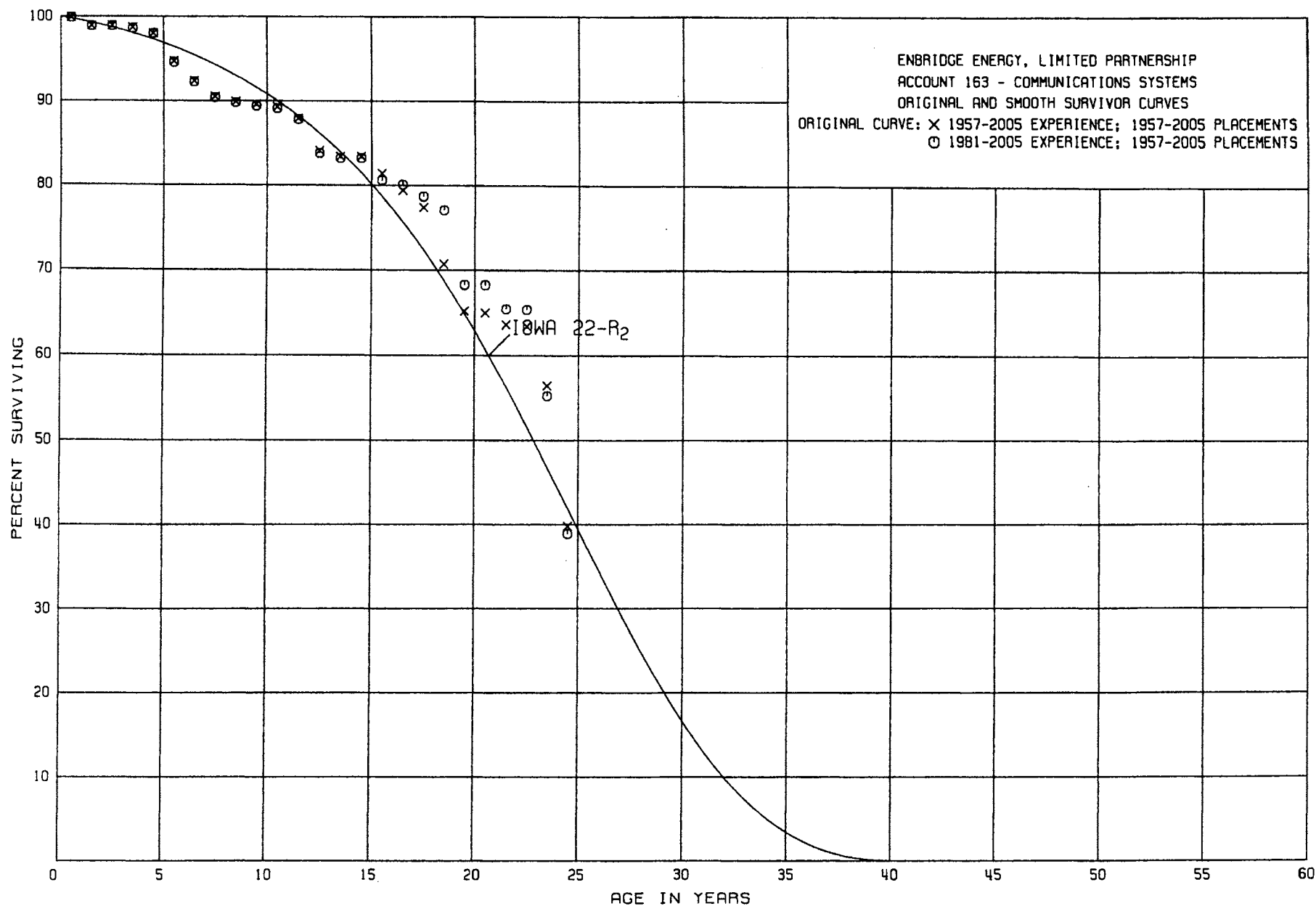
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2005

EXPERIENCE BAND 1951-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,538,080		0.0000	1.0000	81.41
40.5	3,538,080		0.0000	1.0000	81.41
41.5	3,538,080		0.0000	1.0000	81.41
42.5	3,538,080		0.0000	1.0000	81.41
43.5	3,422,538		0.0000	1.0000	81.41
44.5	2,965,526		0.0000	1.0000	81.41
45.5	2,807,401		0.0000	1.0000	81.41
46.5	2,605,711		0.0000	1.0000	81.41
47.5	2,588,511		0.0000	1.0000	81.41
48.5	2,588,511		0.0000	1.0000	81.41
49.5	2,588,511		0.0000	1.0000	81.41
50.5	2,588,511		0.0000	1.0000	81.41
51.5	2,565,952		0.0000	1.0000	81.41
52.5	2,536,830		0.0000	1.0000	81.41
53.5					81.41

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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 163 - COMMUNICATIONS SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2005

EXPERIENCE BAND 1957-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,946,138	194	0.0000	1.0000	100.00
0.5	6,811,584	75,066	0.0110	0.9890	100.00
1.5	6,530,189	47	0.0000	1.0000	98.90
2.5	6,430,220	15,802	0.0025	0.9975	98.90
3.5	5,677,207	35,637	0.0063	0.9937	98.65
4.5	5,510,091	188,430	0.0342	0.9658	98.03
5.5	5,315,706	128,003	0.0241	0.9759	94.68
6.5	5,118,292	104,167	0.0204	0.9796	92.40
7.5	4,879,422	31,581	0.0065	0.9935	90.52
8.5	4,761,545	18,318	0.0038	0.9962	89.93
9.5	4,606,134	17,174	0.0037	0.9963	89.59
10.5	4,371,233	65,128	0.0149	0.9851	89.26
11.5	3,992,451	172,634	0.0432	0.9568	87.93
12.5	3,593,598	32,363	0.0090	0.9910	84.13
13.5	2,130,690	325	0.0002	0.9998	83.37
14.5	380,676	8,739	0.0230	0.9770	83.35
15.5	358,380	8,795	0.0245	0.9755	81.43
16.5	251,422	6,554	0.0261	0.9739	79.43
17.5	244,868	21,050	0.0860	0.9140	77.36
18.5	179,397	14,069	0.0784	0.9216	70.71
19.5	164,589	344	0.0021	0.9979	65.17
20.5	161,797	3,439	0.0213	0.9787	65.03
21.5	158,358	678	0.0043	0.9957	63.64
22.5	157,680	17,340	0.1100	0.8900	63.37
23.5	125,665	37,086	0.2951	0.7049	56.40
24.5	59,093	1,142	0.0193	0.9807	39.76
25.5	57,951		0.0000	1.0000	38.99
26.5	57,951		0.0000	1.0000	38.99
27.5	57,951		0.0000	1.0000	38.99
28.5	57,951	3,398	0.0586	0.9414	38.99
29.5	54,553	1,013	0.0186	0.9814	36.71
30.5	53,540		0.0000	1.0000	36.03
31.5	53,540		0.0000	1.0000	36.03
32.5	53,540	2,377	0.0444	0.9556	36.03
33.5	51,164	7,732	0.1511	0.8489	34.43
34.5	40,068		0.0000	1.0000	29.23
35.5	40,068	30,938	0.7721	0.2279	29.23
36.5	9,130		0.0000	1.0000	6.66
37.5	9,130		0.0000	1.0000	6.66
38.5	9,130		0.0000	1.0000	6.66

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 163 - COMMUNICATIONS SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2005

EXPERIENCE BAND 1957-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,130		0.0000	1.0000	6.66
40.5	9,130	399	0.0437	0.9563	6.66
41.5	8,731		0.0000	1.0000	6.37
42.5	8,731		0.0000	1.0000	6.37
43.5	8,731		0.0000	1.0000	6.37
44.5	8,731		0.0000	1.0000	6.37
45.5	6,929		0.0000	1.0000	6.37
46.5	5,057		0.0000	1.0000	6.37
47.5	3,669		0.0000	1.0000	6.37
48.5					6.37

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 163 - COMMUNICATIONS SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,722,677		0.0000	1.0000	100.00
0.5	6,609,575	74,976	0.0113	0.9887	100.00
1.5	6,328,269		0.0000	1.0000	98.87
2.5	6,228,348	14,362	0.0023	0.9977	98.87
3.5	5,476,774	35,292	0.0064	0.9936	98.64
4.5	5,310,003	184,329	0.0347	0.9653	98.01
5.5	5,119,720	125,940	0.0246	0.9754	94.61
6.5	4,924,369	102,637	0.0208	0.9792	92.28
7.5	4,687,028	30,172	0.0064	0.9936	90.36
8.5	4,570,561	18,318	0.0040	0.9960	89.78
9.5	4,418,513	14,695	0.0033	0.9967	89.42
10.5	4,221,243	64,472	0.0153	0.9847	89.12
11.5	3,848,561	172,190	0.0447	0.9553	87.76
12.5	3,454,722	27,717	0.0080	0.9920	83.84
13.5	1,998,625		0.0000	1.0000	83.17
14.5	248,935	7,616	0.0306	0.9694	83.17
15.5	227,977	1,426	0.0063	0.9937	80.62
16.5	132,470	2,405	0.0182	0.9818	80.11
17.5	131,078	2,532	0.0193	0.9807	78.65
18.5	89,243	10,204	0.1143	0.8857	77.13
19.5	78,299		0.0000	1.0000	68.31
20.5	81,928	3,424	0.0418	0.9582	68.31
21.5	80,477	101	0.0013	0.9987	65.45
22.5	88,253	13,712	0.1554	0.8446	65.36
23.5	125,665	37,086	0.2951	0.7049	55.20
24.5	59,093	1,142	0.0193	0.9807	38.91
25.5	57,951		0.0000	1.0000	38.16
26.5	57,951		0.0000	1.0000	38.16
27.5	57,951		0.0000	1.0000	38.16
28.5	57,951	3,398	0.0586	0.9414	38.16
29.5	54,553	1,013	0.0186	0.9814	35.92
30.5	53,540		0.0000	1.0000	35.25
31.5	53,540		0.0000	1.0000	35.25
32.5	53,540	2,377	0.0444	0.9556	35.25
33.5	51,164	7,732	0.1511	0.8489	33.68
34.5	40,068		0.0000	1.0000	28.59
35.5	40,068	30,938	0.7721	0.2279	28.59
36.5	9,130		0.0000	1.0000	6.52
37.5	9,130		0.0000	1.0000	6.52
38.5	9,130		0.0000	1.0000	6.52

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

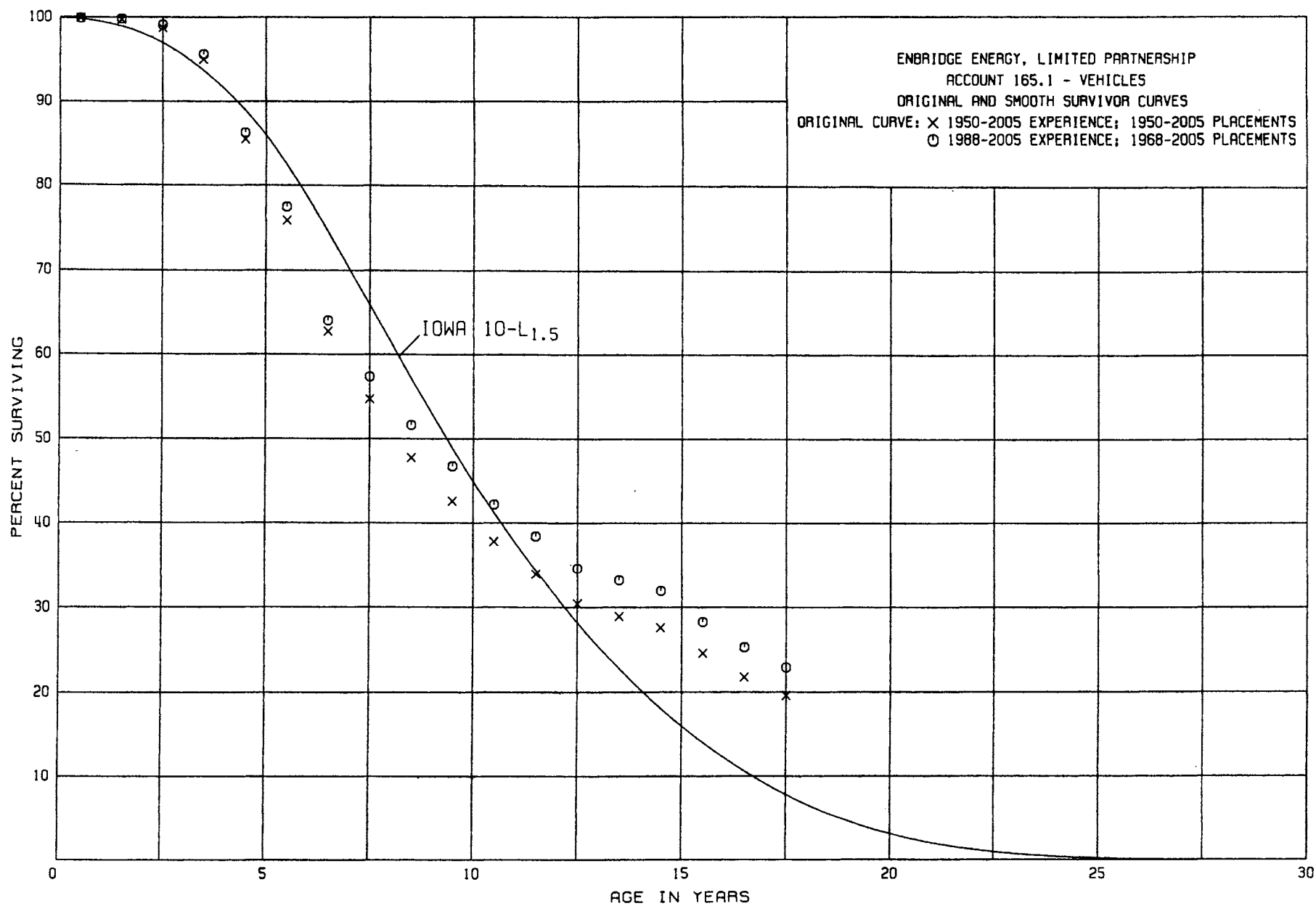
ACCOUNT 163 - COMMUNICATIONS SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2005

EXPERIENCE BAND 1981-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,130		0.0000	1.0000	6.52
40.5	9,130	399	0.0437	0.9563	6.52
41.5	8,731		0.0000	1.0000	6.24
42.5	8,731		0.0000	1.0000	6.24
43.5	8,731		0.0000	1.0000	6.24
44.5	8,731		0.0000	1.0000	6.24
45.5	6,929		0.0000	1.0000	6.24
46.5	5,057		0.0000	1.0000	6.24
47.5	3,669		0.0000	1.0000	6.24
48.5					6.24



ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 165.1 - VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2005

EXPERIENCE BAND 1950-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,799,853	1,189	0.0001	0.9999	100.00
0.5	18,760,041	60,920	0.0032	0.9968	99.99
1.5	17,628,484	170,710	0.0097	0.9903	99.67
2.5	16,486,990	611,817	0.0371	0.9629	98.70
3.5	15,537,120	1,571,345	0.1011	0.8989	95.04
4.5	12,911,554	1,442,788	0.1117	0.8883	85.43
5.5	10,008,357	1,743,846	0.1742	0.8258	75.89
6.5	7,360,758	936,049	0.1272	0.8728	62.67
7.5	6,424,709	808,819	0.1259	0.8741	54.70
8.5	5,615,890	607,990	0.1083	0.8917	47.81
9.5	4,985,433	562,016	0.1127	0.8873	42.63
10.5	4,165,707	434,157	0.1042	0.8958	37.83
11.5	2,951,055	301,808	0.1023	0.8977	33.89
12.5	2,378,013	120,939	0.0509	0.9491	30.42
13.5	2,089,691	90,895	0.0435	0.9565	28.87
14.5	1,843,254	201,185	0.1091	0.8909	27.61
15.5	1,327,139	153,626	0.1158	0.8842	24.60
16.5	784,368	77,237	0.0985	0.9015	21.75
17.5	504,460	8,809	0.0175	0.9825	19.61
18.5	426,080	29,490	0.0692	0.9308	19.27
19.5	334,484	2,174	0.0065	0.9935	17.94
20.5	316,224	21,941	0.0694	0.9306	17.82
21.5	278,393		0.0000	1.0000	16.58
22.5	158,081	3,120	0.0197	0.9803	16.58
23.5	154,961	20,019	0.1292	0.8708	16.25
24.5	134,448	1,000	0.0074	0.9926	14.15
25.5	131,706		0.0000	1.0000	14.05
26.5	106,737	2,597	0.0243	0.9757	14.05
27.5	86,658	1,015	0.0117	0.9883	13.71
28.5	62,537		0.0000	1.0000	13.55
29.5	14,513		0.0000	1.0000	13.55
30.5	13,566		0.0000	1.0000	13.55
31.5	6,751		0.0000	1.0000	13.55
32.5	1,860		0.0000	1.0000	13.55
33.5	1,860		0.0000	1.0000	13.55
34.5	239		0.0000	1.0000	13.55
35.5					13.55

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 165.1 - VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2005

EXPERIENCE BAND 1988-2005

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,270,946		0.0000	1.0000	100.00
0.5	13,792,497	29,182	0.0021	0.9979	100.00
1.5	13,051,994	94,729	0.0073	0.9927	99.79
2.5	12,590,584	443,506	0.0352	0.9648	99.06
3.5	12,216,679	1,201,742	0.0984	0.9016	95.57
4.5	10,277,240	1,029,206	0.1001	0.8999	86.17
5.5	7,930,754	1,380,963	0.1741	0.8259	77.54
6.5	5,814,447	599,756	0.1031	0.8969	64.04
7.5	5,348,155	540,142	0.1010	0.8990	57.44
8.5	4,856,372	455,224	0.0937	0.9063	51.64
9.5	4,437,212	438,525	0.0988	0.9012	46.80
10.5	3,794,833	337,954	0.0891	0.9109	42.18
11.5	2,744,428	276,193	0.1006	0.8994	38.42
12.5	2,215,802	84,104	0.0380	0.9620	34.55
13.5	2,003,207	82,136	0.0410	0.9590	33.24
14.5	1,773,419	200,607	0.1131	0.8869	31.88
15.5	1,257,882	132,499	0.1053	0.8947	28.27
16.5	740,558	71,072	0.0960	0.9040	25.29
17.5	503,673	8,809	0.0175	0.9825	22.86
18.5	426,017	29,490	0.0692	0.9308	22.46
19.5	334,484	2,174	0.0065	0.9935	20.91
20.5	316,224	21,941	0.0694	0.9306	20.77
21.5	278,393		0.0000	1.0000	19.33
22.5	158,081	3,120	0.0197	0.9803	19.33
23.5	154,961	20,019	0.1292	0.8708	18.95
24.5	134,448	1,000	0.0074	0.9926	16.50
25.5	131,706		0.0000	1.0000	16.38
26.5	106,737	2,597	0.0243	0.9757	16.38
27.5	86,658	1,015	0.0117	0.9883	15.98
28.5	62,537		0.0000	1.0000	15.79
29.5	14,513		0.0000	1.0000	15.79
30.5	13,566		0.0000	1.0000	15.79
31.5	6,751		0.0000	1.0000	15.79
32.5	1,860		0.0000	1.0000	15.79
33.5	1,860		0.0000	1.0000	15.79
34.5	239		0.0000	1.0000	15.79
35.5					15.79

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DEPRECIATION CALCULATIONS

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 152 - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	304,760.74	235,031	295,540	9,221	14.85	621
1952	50.00	38	48	2	16.10	
1953	41,814.67	31,014	38,999	2,816	16.72	168
1954	1,128,345.11	825,610	1,038,163	90,182	17.34	5,201
1955	1,603.90	1,158	1,456	148	17.95	8
1956	24,292.50	17,299	21,753	2,540	18.55	137
1957	32,963.55	23,150	29,110	3,854	19.14	201
1958	2,900.24	2,008	2,525	375	19.73	19
1959	2,944.60	2,010	2,527	418	20.30	21
1960	6,588.90	4,433	5,574	1,015	20.86	49
1962	15,330.35	10,015	12,593	2,737	21.93	125
1963	328,229.16	211,183	265,552	62,677	22.45	2,792
1965	9,780.06	6,104	7,675	2,105	23.41	90
1967	56,469.59	34,153	42,946	13,524	24.29	557
1968	2,831,332.30	1,685,775	2,119,778	711,554	24.69	28,820
1969	4,978,055.31	2,915,647	3,666,281	1,311,774	25.08	52,304
1970	128,511.53	74,023	93,080	35,432	25.44	1,393
1971	32,093.75	18,178	22,858	9,236	25.78	358
1972	20,974.46	11,676	14,682	6,292	26.10	241
1973	58,070.19	31,753	39,928	18,142	26.40	687
1974	785,268.76	421,611	530,155	255,114	26.68	9,562
1975	62,965.60	33,183	41,726	21,240	26.94	788
1976	1,170,345.96	604,718	760,403	409,943	27.19	15,077
1977	1,000.00	506	636	364	27.42	13
1979	33,788.18	16,384	20,602	13,186	27.84	474
1981	21,568.36	9,982	12,552	9,016	28.20	320
1986	58,977.11	23,691	29,790	29,187	28.91	1,010
1987	30,397.84	11,803	14,842	15,556	29.02	536
1988	118,965.07	44,564	56,037	62,928	29.12	2,161
1992	811,613.54	254,765	320,354	491,260	29.44	16,687
1993	218,987.19	65,039	81,783	137,204	29.51	4,649
1994	402,465.86	112,650	141,652	260,814	29.56	8,823
1995	8,119.50	2,122	2,668	5,452	29.62	184
1997	251,390.99	55,884	70,271	181,120	29.70	6,098
1998	93,662,410.51	18,844,877	23,696,493	69,965,918	29.74	2,352,586
1999	1,351,160.59	242,128	304,464	1,046,697	29.77	35,159
2001	1,581.09	207	260	1,321	29.83	44

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 152 - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2002	2,047,979.78	214,833	270,142	1,777,838	29.85	59,559
2003	9,624,750.04	743,031	934,324	8,690,426	29.87	290,942
2004	124,117.00	5,933	7,461	116,656	29.89	3,903
2005	197,612.00	3,241	4,075	193,537	29.91	6,471
	120,990,575.88	27,851,410	35,021,758	85,968,821		2,908,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.6	2.40

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 153 - LINE PIPE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	5,950,355.99	4,218,802	5,699,035	251,321	18.51	13,578
1954	33,245,850.94	22,637,100	30,579,680	2,666,171	20.05	132,976
1955	38,069.72	25,655	34,656	3,414	20.42	167
1956	1,902,472.86	1,268,188	1,713,152	189,321	20.79	9,106
1957	3,151,438.54	2,078,059	2,807,178	344,261	21.15	16,277
1959	30.08	19	26	4	21.85	
1960	77.97	50	68	10	22.18	
1962	2,201,312.67	1,370,097	1,850,817	350,496	22.83	15,352
1963	7,221,124.06	4,439,547	5,997,231	1,223,893	23.14	52,891
1964	92.24	56	76	16	23.44	1
1965	674,880.92	404,591	546,548	128,333	23.73	5,408
1967	6,543,403.04	3,820,039	5,160,359	1,383,044	24.28	56,962
1968	29,630,859.96	17,061,449	23,047,724	6,583,136	24.54	268,261
1969	12,423,591.67	7,052,873	9,527,484	2,896,108	24.79	116,826
1970	1,339.00	749	1,012	327	25.03	13
1972	6,527,230.48	3,542,328	4,785,209	1,742,021	25.48	68,368
1973	9,646,267.37	5,152,071	6,959,755	2,686,512	25.69	104,574
1974	49,653.58	26,083	35,235	14,419	25.89	557
1977	1,151.47	573	774	377	26.45	14
1981	221,861.65	101,391	136,966	84,896	27.09	3,134
1982	13,343.60	5,950	8,038	5,306	27.24	195
1983	1,291.80	562	759	533	27.37	19
1985	5,200.64	2,137	2,887	2,314	27.63	84
1986	4,535,018.40	1,807,658	2,441,903	2,093,115	27.75	75,428
1987	1,016.48	392	530	486	27.86	17
1988	4,044,212.06	1,505,256	2,033,398	2,010,814	27.97	71,892
1989	1,143.26	409	553	590	28.08	21
1991	1,907.73	627	847	1,061	28.27	38
1993	8,509.56	2,520	3,404	5,106	28.45	179
1994	15,980,467.30	4,455,354	6,018,584	9,961,883	28.53	349,172
1995	104,665.23	27,286	36,860	67,805	28.61	2,370
1997	3,610,972.31	801,275	1,082,415	2,528,557	28.76	87,919
1998	83,831,990.94	16,825,081	22,728,422	61,103,569	28.83	2,119,444
1999	38,977,786.65	6,969,228	9,414,490	29,563,297	28.89	1,023,306
2000	29,265.00	4,551	6,148	23,117	28.95	799
2002	34,016,174.38	3,561,493	4,811,098	29,205,076	29.07	1,004,647
2003	11,007,516.58	847,579	1,144,965	9,862,552	29.12	338,687

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 153 - LINE PIPE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	2,668,699.42	127,297	171,961	2,496,738	29.17	85,593
2005	10,447,986.00	172,392	232,879	10,215,107	29.22	349,593
	328,718,231.55	110,316,767	149,023,126	179,695,106		6,373,868
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.2	1.94

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 154 - LINE PIPE FITTINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-S1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	58,411.05	51,653	58,411			
1954	352,772.95	299,469	352,207	566	5.29	107
1955	1,455.16	1,222	1,437	18	5.60	3
1956	22,023.98	18,293	21,515	509	5.93	86
1957	42,153.89	34,625	40,723	1,431	6.25	229
1959	2,633.29	2,113	2,485	148	6.92	21
1961	4,816.33	3,769	4,433	383	7.61	50
1962	100,270.55	77,439	91,076	9,195	7.97	1,154
1963	136,533.88	104,039	122,361	14,173	8.33	1,701
1964	3,622.16	2,723	3,203	419	8.69	48
1965	92,875.79	68,830	80,951	11,925	9.06	1,316
1967	172,494.30	124,041	145,885	26,609	9.83	2,707
1968	336,678.68	238,369	280,347	56,332	10.22	5,512
1969	169,887.59	118,344	139,185	30,703	10.62	2,891
1970	19,289.36	13,215	15,542	3,747	11.02	340
1971	29,088.80	19,585	23,034	6,055	11.43	530
1972	784,606.13	519,095	610,511	174,095	11.84	14,704
1973	722,806.90	469,391	552,054	170,753	12.26	13,928
1974	437,315.99	278,701	327,782	109,534	12.68	8,638
1975	39,484.45	24,670	29,015	10,469	13.11	799
1976	107,698.20	65,922	77,531	30,167	13.54	2,228
1977	59,083.06	35,438	41,679	17,404	13.96	1,247
1978	447.82	263	309	139	14.40	10
1979	314,149.02	180,196	211,930	102,219	14.83	6,893
1980	87,373.97	48,947	57,567	29,807	15.27	1,952
1981	398,103.13	217,563	255,877	142,226	15.71	9,053
1983	161,529.15	83,737	98,484	63,045	16.59	3,800
1984	82,896.13	41,771	49,127	33,769	17.03	1,983
1985	831,343.24	406,693	478,314	353,029	17.47	20,208
1986	1,294,907.23	613,268	721,268	573,639	17.92	32,011
1987	391,112.82	178,973	210,491	180,622	18.37	9,832
1988	335,638.27	148,084	174,163	161,475	18.82	8,580
1989	525,196.57	222,841	262,085	263,112	19.27	13,654
1990	361,934.43	147,199	173,122	188,812	19.72	9,575
1991	240,820.20	93,510	109,978	130,842	20.18	6,484
1992	1,121,313.28	414,101	487,027	634,286	20.63	30,746
1993	1,513,261.39	528,582	621,668	891,593	21.09	42,276

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 154 - LINE PIPE FITTINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-S1						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1994	1,049,104.56	344,631	405,323	643,782	21.55	29,874
1995	482,841.74	148,184	174,280	308,562	22.00	14,026
1996	1,028,611.36	292,126	343,571	685,040	22.46	30,500
1997	1,597,815.19	415,272	488,404	1,109,411	22.92	48,404
1998	4,732,247.02	1,112,078	1,307,921	3,424,326	23.37	146,527
1999	955,492.24	199,316	234,417	721,075	23.82	30,272
2000	45,932.65	8,309	9,772	36,161	24.27	1,490
2001	34,232.00	5,193	6,108	28,124	24.71	1,138
2002	3,517,101.25	425,569	500,514	3,016,587	25.14	119,992
2003	4,861,583.12	429,764	505,448	4,356,135	25.57	170,361
2004	1,371,370.40	74,328	87,417	1,283,953	25.98	49,421
2005	246,645.00	4,588	5,396	241,249	26.37	9,149
	31,279,005.67	9,356,032	11,001,348	20,277,655		906,450

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 22.4 2.90

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 155 - PIPE LINE CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	6,383,914.23	4,526,195	5,874,270	509,644	18.51	27,533
1951	1,639.73	1,151	1,494	146	18.90	8
1952	4,817.99	3,349	4,346	472	19.28	24
1954	40,786,911.23	27,771,808	36,043,321	4,743,590	20.05	236,588
1955	4,288.51	2,890	3,751	538	20.42	26
1956	750,961.12	500,591	649,686	101,275	20.79	4,871
1957	2,052,847.12	1,353,647	1,756,815	296,032	21.15	13,997
1959	1,424.61	918	1,191	234	21.85	11
1960	2,468.09	1,573	2,041	427	22.18	19
1962	1,913,425.47	1,190,916	1,545,617	367,808	22.83	16,111
1963	6,581,545.27	4,046,334	5,251,488	1,330,057	23.14	57,479
1964	15,179.14	9,217	11,962	3,217	23.44	137
1965	397,748.20	238,450	309,470	88,278	23.73	3,720
1967	5,689,537.44	3,321,552	4,310,838	1,378,699	24.28	56,783
1968	47,142,403.94	27,144,596	35,229,301	11,913,103	24.54	485,457
1969	22,299,267.99	12,659,294	16,429,719	5,869,549	24.79	236,771
1970	565,788.67	316,559	410,842	154,947	25.03	6,190
1971	102,287.72	56,381	73,173	29,115	25.26	1,153
1972	9,203,660.88	4,994,827	6,482,479	2,721,182	25.48	106,797
1973	11,500,488.55	6,142,411	7,971,857	3,528,632	25.69	137,354
1974	916,372.91	481,371	624,742	291,631	25.89	11,264
1975	56,068.36	28,937	37,556	18,512	26.09	710
1976	197,843.89	100,307	130,182	67,662	26.27	2,576
1977	46,808.49	23,287	30,223	16,585	26.45	627
1978	41,118.17	20,057	26,031	15,087	26.62	567
1979	486,840.65	232,564	301,831	185,010	26.79	6,906
1980	243,774.24	113,989	147,939	95,835	26.94	3,557
1981	956,902.79	437,305	567,551	389,352	27.09	14,373
1982	103,908.36	46,333	60,133	43,775	27.24	1,607
1983	329,799.31	143,364	186,063	143,736	27.37	5,252
1984	150,743.66	63,749	82,736	68,008	27.51	2,472
1985	874,006.74	359,217	466,206	407,801	27.63	14,759
1986	9,413,188.93	3,752,097	4,869,616	4,543,573	27.75	163,732
1987	738,907.18	284,996	369,879	369,028	27.86	13,246
1988	13,388,229.95	4,983,099	6,467,257	6,920,973	27.97	247,443
1989	1,598,114.34	572,125	742,526	855,588	28.08	30,470
1990	615,392.10	211,449	274,427	340,965	28.18	12,100

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 155 - PIPE LINE CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1991	663,385.33	217,922	282,828	380,557	28.27	13,462
1992	1,108,922.25	346,760	450,038	658,884	28.36	23,233
1993	2,025,519.83	599,756	778,386	1,247,134	28.45	43,836
1994	39,359,055.63	10,973,305	14,241,577	25,117,479	28.53	880,388
1995	4,607,299.00	1,201,123	1,558,864	3,048,435	28.61	106,551
1996	944,319.77	228,148	296,099	648,221	28.69	22,594
1997	8,136,766.78	1,805,549	2,343,311	5,793,456	28.76	201,441
1998	228,586,415.27	45,877,294	59,541,316	169,045,099	28.83	5,863,514
1999	82,277,668.92	14,711,247	19,092,822	63,184,847	28.89	2,187,084
2000	2,312,934.65	359,661	466,782	1,846,153	28.95	63,770
2001	9,374,314.20	1,227,098	1,592,575	7,781,739	29.01	268,243
2002	81,934,197.30	8,578,510	11,133,520	70,800,677	29.07	2,435,524
2003	57,494,888.53	4,427,106	5,745,669	51,749,220	29.12	1,777,102
2004	7,490,291.99	357,287	463,701	7,026,591	29.17	240,884
2005	1,620,688.00	26,741	34,705	1,585,983	29.22	54,277

713,495,293.42	197,074,412	255,770,752	457,724,541	16,104,593
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COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..	28.4	2.26
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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 156 - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1951	258,861.00	222,879	258,861			
1952	267,267.62	228,033	267,268			
1953	26,118.66	22,075	26,119			
1954	428,985.77	359,147	428,986			
1955	24,346.25	20,183	24,346			
1957	40,396.48	32,782	40,396			
1958	37,265.83	29,906	37,266			
1959	55,430.63	43,956	55,431			
1960	17,723.48	13,881	17,723			
1961	211,545.85	163,567	211,546			
1963	76,237.65	57,331	76,238			
1965	3,446.40	2,513	3,446			
1967	204,340.05	144,141	197,991	6,349	11.78	539
1968	4,801.04	3,328	4,571	230	12.27	19
1969	99,840.73	67,942	93,325	6,516	12.77	510
1970	565,465.74	377,505	518,538	46,928	13.28	3,534
1971	1,842,342.56	1,205,629	1,656,042	186,301	13.80	13,500
1972	324,924.90	208,309	286,132	38,793	14.32	2,709
1973	597,111.77	374,628	514,586	82,526	14.85	5,557
1974	270,574.98	166,052	228,088	42,487	15.38	2,762
1975	614,763.22	368,674	506,408	108,355	15.91	6,810
1976	150,281.15	88,005	120,883	29,398	16.44	1,788
1977	233,763.62	133,573	183,475	50,289	16.97	2,963
1978	234,895.00	130,766	179,619	55,276	17.50	3,159
1979	66,456.54	36,033	49,495	16,962	18.02	941
1980	436,591.45	230,258	316,280	120,311	18.54	6,489
1981	525,225.84	269,126	369,669	155,557	19.05	8,166
1982	106,084.10	52,724	72,421	33,663	19.56	1,721
1983	1,109,854.84	534,728	734,498	375,357	20.05	18,721
1984	121,183.09	56,508	77,619	43,564	20.53	2,122
1985	3,993,988.47	1,799,292	2,471,492	1,522,496	21.00	72,500
1986	3,985,103.68	1,731,528	2,378,412	1,606,692	21.46	74,869
1987	1,916,535.73	801,304	1,100,665	815,871	21.91	37,237
1988	1,187,101.54	476,503	654,521	532,581	22.34	23,840
1989	2,161,048.38	831,139	1,141,646	1,019,402	22.75	44,809
1990	3,681,787.64	1,352,321	1,857,537	1,824,251	23.15	78,801
1991	3,241,398.98	1,132,869	1,556,099	1,685,300	23.54	71,593

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 156 - BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1992	6,494,960.60	2,151,131	2,954,776	3,540,185	23.91	148,063
1993	3,793,408.58	1,185,820	1,628,832	2,164,577	24.26	89,224
1994	5,878,255.32	1,722,917	2,366,584	3,511,671	24.60	142,751
1995	2,722,002.22	743,923	1,021,846	1,700,156	24.92	68,225
1996	9,194,714.02	2,320,746	3,187,758	6,006,956	25.23	238,088
1997	6,998,964.14	1,616,061	2,219,808	4,779,156	25.52	187,271
1998	14,688,298.07	3,059,572	4,202,602	10,485,696	25.80	406,422
1999	1,532,532.88	283,672	389,650	1,142,883	26.06	43,856
2000	448,603.20	72,001	98,900	349,703	26.31	13,292
2001	274,259.30	36,915	50,706	223,553	26.55	8,420
2002	1,397,146.57	150,473	206,688	1,190,459	26.77	44,470
2003	3,839,753.51	304,108	417,721	3,422,033	26.98	126,836
2004	392,915.58	19,096	26,230	366,686	27.19	13,486
2005	3,452,391.00	58,345	80,142	3,372,249	27.37	123,210
	90,231,295.65	27,493,918	37,569,881	52,661,418		2,139,273

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..	24.6	2.37
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ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	71,500.77	67,547	71,501			
1954	75,005.55	67,130	75,006			
1957	19,705.88	16,882	19,706			
1958	709.62	599	710			
1959	107,929.09	89,657	107,929			
1961	26,969.60	21,702	26,970			
1963	609,030.36	473,826	609,030			
1964	4,516.04	3,453	4,516			
1965	4,517.59	3,394	4,518			
1967	748,912.00	542,212	748,912			
1968	10,603.55	7,529	10,604			
1969	163,352.70	113,742	161,867	1,486	9.11	163
1970	486,278.73	331,642	471,963	14,316	9.54	1,501
1971	3,034,007.28	2,026,717	2,884,243	149,764	9.96	15,037
1972	858,074.16	560,923	798,256	59,818	10.39	5,757
1973	1,552,657.85	992,614	1,412,600	140,058	10.82	12,944
1974	513,494.57	320,780	456,505	56,990	11.26	5,061
1975	2,151,623.36	1,312,490	1,867,819	283,804	11.70	24,257
1976	528,896.82	314,694	447,844	81,053	12.15	6,671
1977	507,749.70	294,495	419,099	88,651	12.60	7,036
1978	1,721.83	973	1,385	337	13.05	26
1979	64,419.97	35,431	50,422	13,998	13.49	1,038
1980	507,380.72	271,449	386,302	121,079	13.93	8,692
1981	592,692.43	308,319	438,772	153,920	14.36	10,719
1982	71,235.96	36,003	51,236	20,000	14.79	1,352
1984	3,815.64	1,814	2,582	1,234	15.62	79
1985	1,079,133.13	496,941	707,202	371,931	16.03	23,202
1986	4,436,617.59	1,975,626	2,811,535	1,625,083	16.43	98,909
1987	1,183,654.52	508,616	723,817	459,838	16.83	27,323
1988	661,195.05	273,801	389,649	271,546	17.22	15,769
1989	205,681.69	81,923	116,586	89,096	17.60	5,062
1990	1,022,040.30	390,522	555,756	466,284	17.98	25,933
1991	1,065,054.09	388,851	553,378	511,676	18.36	27,869
1992	165,187.25	57,502	81,832	83,355	18.73	4,450
1993	1,180,812.31	389,550	554,373	626,439	19.11	32,781
1994	12,922,769.91	4,021,566	5,723,134	7,199,636	19.48	369,591
1995	2,207,415.43	644,124	916,660	1,290,755	19.85	65,025

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 158 - PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-S0						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1996	9,299,083.09	2,523,771	3,591,605	5,707,478	20.22	282,269
1997	5,332,887.65	1,334,288	1,898,840	3,434,048	20.59	166,782
1998	12,073,622.35	2,749,164	3,912,364	8,161,258	20.96	389,373
1999	757,066.98	154,215	219,465	537,602	21.34	25,192
2000	1,330,158.37	237,433	337,894	992,264	21.72	45,684
2001	101,664.44	15,372	21,876	79,788	22.11	3,609
2002	631,981.02	77,165	109,814	522,167	22.51	23,197
2003	2,389,115.90	216,932	308,718	2,080,398	22.92	90,768
2004	80,464.16	4,619	6,573	73,891	23.34	3,166
2005	2,315,856.00	45,854	65,256	2,250,600	23.80	94,563
	73,158,263.00	24,803,852	35,136,624	38,021,641		1,920,850
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.8	2.63

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 160 - OTHER STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1950	445,072.53	392,287	445,073			
1951	317,460.13	277,365	317,460			
1952	171,823.44	148,799	171,823			
1953	35,790.12	30,708	35,790			
1954	1,118,111.48	950,395	1,118,111			
1956	55,647.40	46,360	55,647			
1957	344,793.18	284,316	344,793			
1958	3,576.96	2,918	3,577			
1959	269,832.46	217,647	269,832			
1960	95,886.30	76,431	95,886			
1961	333,498.51	262,697	333,499			
1962	107,200.33	83,370	107,200			
1963	1,234,507.44	947,361	1,234,507			
1964	20,144.89	15,248	20,145			
1965	7,188.25	5,362	7,188			
1966	188,081.72	138,165	188,082			
1967	1,576,107.77	1,139,368	1,576,108			
1968	1,339,361.10	952,152	1,339,361			
1969	1,072,128.24	748,667	1,072,128			
1970	1,498,605.59	1,027,444	1,498,606			
1971	7,547,023.30	5,075,373	7,547,023			
1972	2,399,837.60	1,581,253	2,390,288	9,550	11.93	801
1973	2,717,657.66	1,752,346	2,648,919	68,739	12.42	5,535
1974	1,345,731.45	848,618	1,282,806	62,925	12.91	4,874
1975	5,674,675.70	3,496,168	5,284,954	389,722	13.41	29,062
1976	1,046,813.76	629,554	951,660	95,154	13.91	6,841
1977	1,779,700.32	1,043,794	1,577,843	201,857	14.42	13,998
1978	224,171.79	127,980	193,460	30,712	14.94	2,056
1979	1,597,342.82	887,164	1,341,074	256,269	15.46	16,576
1980	1,023,559.05	552,312	834,898	188,661	15.98	11,806
1981	3,621,857.05	1,896,042	2,866,136	755,721	16.50	45,801
1982	329,993.51	167,373	253,008	76,986	17.02	4,523
1983	470,069.94	230,757	348,822	121,248	17.53	6,917
1984	466,266.99	221,104	334,230	132,037	18.04	7,319
1985	3,170,588.43	1,450,227	2,192,224	978,364	18.54	52,770
1986	12,622,823.68	5,556,567	8,399,539	4,223,285	19.04	221,811
1987	6,081,013.12	2,570,444	3,885,591	2,195,422	19.53	112,413

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 160 - OTHER STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1988	4,608,634.13	1,866,497	2,821,475	1,787,159	20.01	89,313
1989	5,847,839.17	2,263,699	3,421,902	2,425,937	20.47	118,512
1990	12,911,271.96	4,759,095	7,194,047	5,717,225	20.93	273,159
1991	12,321,017.82	4,317,285	6,526,188	5,794,830	21.36	271,294
1992	18,134,825.87	6,006,254	9,079,304	9,055,522	21.79	415,582
1993	20,286,375.20	6,325,292	9,561,576	10,724,799	22.20	483,099
1994	41,158,975.82	12,022,537	18,173,769	22,985,207	22.59	1,017,495
1995	16,281,899.02	4,420,536	6,682,267	9,599,632	22.97	417,920
1996	29,946,798.07	7,504,668	11,344,370	18,602,428	23.33	797,361
1997	25,452,996.21	5,821,100	8,799,418	16,653,578	23.68	703,276
1998	45,632,767.29	9,400,350	14,209,962	31,422,805	24.01	1,308,738
1999	21,458,826.22	3,922,673	5,929,676	15,529,150	24.32	638,534
2000	7,334,924.94	1,161,119	1,755,196	5,579,729	24.62	226,634
2001	2,254,910.26	299,227	452,324	1,802,586	24.90	72,393
2002	11,384,313.11	1,209,014	1,827,596	9,556,717	25.17	379,687
2003	36,599,177.72	2,840,096	4,293,208	32,305,970	25.43	1,270,388
2004	11,281,203.55	539,242	815,141	10,466,063	25.67	407,716
2005	33,584,601.00	547,429	827,516	32,757,085	25.90	1,264,752
	418,835,301.37	111,060,249	166,282,226	252,553,074		10,698,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.6	2.55

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 161 - OIL TANKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1952	2,536,830.06	2,102,525	2,536,830			
1953	29,121.92	23,897	29,122			
1954	22,559.30	18,318	22,559			
1958	17,199.55	13,309	17,011	189	11.31	17
1959	201,690.60	153,991	196,823	4,868	11.82	412
1960	158,124.70	119,052	152,166	5,959	12.35	483
1961	457,011.45	339,011	433,305	23,706	12.90	1,838
1962	115,542.43	84,427	107,910	7,632	13.45	567
1968	409,518.38	269,832	344,884	64,634	16.93	3,818
1969	202,246.85	130,712	167,069	35,178	17.52	2,008
1970	2,473.25	1,568	2,004	469	18.10	26
1971	2,527,654.28	1,569,926	2,006,590	521,064	18.68	27,894
1972	2,016,111.85	1,226,401	1,567,516	448,596	19.25	23,304
1973	2,624,264.85	1,562,750	1,997,419	626,846	19.81	31,643
1974	259,774.80	151,371	193,474	66,301	20.36	3,256
1975	90,516.24	51,558	65,899	24,617	20.90	1,178
1976	43,239.10	24,071	30,766	12,473	21.42	582
1977	6,323.52	3,437	4,393	1,931	21.93	88
1978	41,641.68	22,095	28,241	13,401	22.41	598
1979	998,669.68	516,612	660,304	338,366	22.88	14,789
1980	66,882.31	33,709	43,085	23,797	23.33	1,020
1981	119,333.38	58,521	74,798	44,535	23.77	1,874
1982	259,163.36	123,543	157,906	101,257	24.18	4,188
1983	418,393.47	193,716	247,597	170,796	24.57	6,951
1984	221,743.04	99,585	127,284	94,459	24.94	3,787
1985	197,924.57	86,018	109,943	87,982	25.30	3,478
1986	163,860.93	68,838	87,985	75,876	25.63	2,960
1988	36,296.23	14,159	18,097	18,199	26.24	694
1990	6,144,344.15	2,202,133	2,814,642	3,329,702	26.78	124,335
1991	1,049,265.15	358,534	458,258	591,007	27.03	21,865
1992	1,955,633.43	634,799	811,364	1,144,269	27.26	41,976
1993	151,791.50	46,570	59,523	92,269	27.48	3,358
1994	8,029,486.56	2,312,492	2,955,696	5,073,791	27.69	183,236
1995	2,518,052.26	676,852	865,114	1,652,938	27.88	59,288
1996	5,826,535.77	1,450,807	1,854,339	3,972,197	28.05	141,611
1997	2,696,146.81	614,452	785,358	1,910,789	28.22	67,710
1998	290,465.53	59,894	76,553	213,913	28.37	7,540

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 161 - OIL TANKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
1999	8,378,826.34	1,533,325	1,959,809	6,419,017	28.52	225,071
2000	2,533,941.99	403,150	515,283	2,018,659	28.65	70,459
2001	1,786,093.36	238,801	305,222	1,480,871	28.78	51,455
2002	1,404,938.00	150,328	192,141	1,212,797	28.89	41,980
2003	9,160,709.24	719,116	919,133	8,241,576	29.00	284,192
2004	1,683,410.29	81,477	104,139	1,579,271	29.10	54,270
2005	5,111,268.00	84,336	107,794	5,003,474	29.19	171,411
	72,965,020.16	20,630,018	26,215,348	46,749,671		1,687,210
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.7	2.31

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 163 - COMMUNICATIONS SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-R2						
NET SALVAGE PERCENT.. 0						
1957	3,668.84	3,669	3,669			
1958	1,387.70	1,388	1,388			
1959	1,872.16	1,872	1,872			
1960	1,802.17	1,802	1,802			
1971	3,363.56	3,099	3,364			
1981	29,485.52	22,810	29,486			
1982	14,674.85	11,072	14,675			
1985	2,448.44	1,688	2,448			
1986	739.72	492	740			
1987	44,420.87	28,429	44,421			
1989	98,162.65	57,513	98,163			
1990	13,557.20	7,555	13,557			
1991	1,749,689.70	923,311	1,749,690			
1992	1,430,544.54	710,695	1,390,826	39,719	11.07	3,588
1993	226,217.88	105,191	205,858	20,360	11.77	1,730
1994	313,654.42	135,593	265,355	48,299	12.49	3,867
1995	217,726.20	86,786	169,839	47,887	13.23	3,620
1996	137,093.28	49,916	97,685	39,408	13.99	2,817
1997	86,295.32	28,357	55,494	30,801	14.77	2,085
1998	134,703.15	39,428	77,160	57,543	15.56	3,698
1999	69,410.54	17,762	34,760	34,651	16.37	2,117
2000	5,954.36	1,299	2,542	3,412	17.20	198
2001	131,479.54	23,666	46,314	85,166	18.04	4,721
2002	737,211.06	103,873	203,280	533,931	18.90	28,250
2003	99,921.50	10,132	19,828	80,094	19.77	4,051
2004	218,117.16	13,392	26,208	191,909	20.65	9,293
2005	134,496.00	2,757	5,396	129,100	21.55	5,991
	5,908,098.33	2,393,547	4,565,820	1,342,280		76,026

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.7 1.29

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 164.1 - OFFICE FURNITURE & EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1950	3,073.82	3,074	3,074			
1951	543.38	543	543			
1952	373.60	374	374			
1953	1,812.37	1,812	1,812			
1954	1,733.56	1,734	1,734			
1955	1,521.79	1,522	1,522			
1956	568.76	569	569			
1957	130.72	131	131			
1958	934.58	935	935			
1959	700.66	701	701			
1960	660.96	661	661			
1961	260.48	260	260			
1963	1,322.87	1,323	1,323			
1964	3,125.03	3,125	3,125			
1965	528.94	529	529			
1967	1,065.27	1,065	1,065			
1968	11,655.79	11,656	11,656			
1969	603.06	603	603			
1970	1,322.85	1,323	1,323			
1971	7,386.09	7,386	7,386			
1972	2,888.03	2,888	2,888			
1973	2,221.51	2,222	2,222			
1974	5,088.45	5,088	5,088			
1975	7,049.65	7,050	7,050			
1976	9,076.40	9,076	9,076			
1977	4,423.10	4,423	4,423			
1978	6,064.44	6,064	6,064			
1979	7,682.88	7,683	7,683			
1980	8,873.03	8,873	8,873			
1981	14,977.60	14,978	14,978			
1982	34,013.29	34,013	34,013			
1983	34,024.42	34,024	34,024			
1984	37,431.60	37,432	37,432			
1985	365,637.77	365,638	365,638			
1986	54,009.04	52,659	54,009			
1987	83,848.20	77,560	83,848			
1988	112,286.00	98,250	112,286			
1989	180,422.23	148,848	180,422			

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 164.1 - OFFICE FURNITURE & EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1990	186,018.76	144,165	186,019			
1991	333,143.86	241,529	333,144			
1992	414,914.87	280,068	414,915			
1993	754,755.89	471,722	754,756			
1994	714,094.65	410,604	714,095			
1995	1,091,170.42	572,864	1,047,565	43,605	9.50	4,590
1996	440,848.36	209,403	382,924	57,924	10.50	5,517
1997	258,075.61	109,682	200,569	57,507	11.50	5,001
1998	326,050.38	122,269	223,586	102,464	12.50	8,197
1999	447,588.65	145,466	266,006	181,583	13.50	13,451
2000	328,958.47	90,464	165,426	163,532	14.50	11,278
2001	872,125.06	196,228	358,832	513,293	15.50	33,116
2002	54,600.22	9,555	17,472	37,128	16.50	2,250
2003	1,896.89	237	434	1,463	17.50	84
2004	1,711.82	128	234	1,478	18.50	80
2005	870.00	22	40	830	19.50	43
	7,236,166.13	3,960,501	6,075,360	1,160,807		83,607

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.9 1.16

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 164.2 - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	612,821.50	612,822	612,822			
1990	459,833.84	459,834	459,834			
1991	226,537.84	226,538	226,538			
1992	123,556.73	123,557	123,557			
1993	177,257.96	177,258	177,258			
1994	157,666.23	157,666	157,666			
1995	920,343.51	920,344	920,344			
1996	622,856.57	622,857	622,857			
1997	605,014.66	605,015	605,015			
1998	1,749,150.55	1,749,151	1,749,151			
1999	626,604.17	626,604	626,604			
2000	368,561.51	368,562	368,562			
2002	987,545.04	691,282	695,285	292,260	1.50	194,840
2003	1,730,356.16	865,178	870,187	860,169	2.50	344,068
2004	511,982.45	153,595	154,484	357,498	3.50	102,142
2005	221,969.60	22,197	22,326	199,644	4.50	44,365
	10,102,058.32	8,382,460	8,392,490	1,709,571		685,415
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	6.78

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 165.1 - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L1.5						
NET SALVAGE PERCENT.. +25						
1970	238.59	179	179			
1971	1,621.69	1,216	1,216			
1973	4,890.38	3,668	3,668			
1974	6,815.48	5,112	5,112			
1975	947.20	689	710			
1976	48,024.00	34,397	36,018			
1977	23,105.40	16,272	17,329			
1978	17,481.78	12,102	13,111			
1979	24,969.38	17,004	18,727			
1980	1,742.45	1,167	1,307			
1981	494.00	325	371			
1983	120,311.20	76,518	87,314	2,919	1.52	1,920
1984	15,891.17	9,904	11,301	617	1.69	365
1985	16,085.87	9,820	11,205	859	1.86	462
1986	62,105.77	37,031	42,256	4,323	2.05	2,109
1987	69,571.45	40,491	46,204	5,975	2.24	2,667
1988	202,670.81	114,762	130,954	21,049	2.45	8,591
1989	389,144.81	213,932	244,115	47,744	2.67	17,882
1990	314,929.09	167,936	191,630	44,567	2.89	15,421
1991	155,543.38	80,144	91,451	25,207	3.13	8,053
1992	167,382.06	83,105	94,830	30,707	3.38	9,085
1993	271,234.12	129,379	147,633	55,793	3.64	15,328
1994	780,494.18	357,076	407,456	177,915	3.90	45,619
1995	257,710.91	112,877	128,803	64,480	4.16	15,500
1996	22,465.86	9,385	10,709	6,140	4.43	1,386
1999	903,752.69	312,472	356,558	321,257	5.39	59,602
2000	1,460,409.67	457,838	522,434	572,873	5.82	98,432
2001	1,054,221.41	287,802	328,408	462,258	6.36	72,682
2002	338,053.10	75,808	86,504	167,036	7.01	23,828
2003	970,783.87	163,092	186,102	541,986	7.76	69,844
2004	1,070,637.16	112,417	128,278	674,700	8.60	78,453
2005	1,038,623.00	37,390	42,665	736,302	9.52	77,343
	9,812,351.93	2,981,310	3,394,558	3,964,707		624,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.3	6.37

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 165.2 - OTHER WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1950	310.40	310	310			
1952	1,219.69	1,220	1,220			
1953	5,394.81	5,395	5,395			
1954	3,417.65	3,418	3,418			
1957	904.37	904	904			
1958	315.47	315	315			
1959	992.26	992	992			
1961	358.10	358	358			
1964	1,203.65	1,204	1,204			
1965	1,939.13	1,939	1,939			
1966	226.99	227	227			
1967	18,415.25	18,415	18,415			
1968	31,509.82	31,510	31,510			
1969	17,292.18	17,292	17,292			
1970	198,769.65	198,770	198,770			
1971	30,795.22	30,795	30,795			
1972	141,895.18	141,895	141,895			
1973	164,987.13	164,987	164,987			
1974	108,939.67	108,940	108,940			
1975	33,859.76	33,860	33,860			
1977	12,401.90	12,402	12,402			
1978	45,149.87	45,150	45,150			
1981	145,891.48	142,974	145,891			
1982	116,957.45	109,940	116,957			
1983	153,674.63	138,307	153,675			
1984	20,019.40	17,217	20,019			
1985	172,024.42	141,060	172,024			
1986	183,460.05	143,099	183,460			
1987	239,499.92	177,230	235,188	4,312	6.50	663
1988	387,758.25	271,431	360,195	27,563	7.50	3,675
1989	432,402.43	285,386	378,714	53,688	8.50	6,316
1990	1,157,202.11	717,465	952,092	205,110	9.50	21,591
1991	919,806.48	533,488	707,950	211,856	10.50	20,177
1992	1,107,742.63	598,181	793,799	313,944	11.50	27,299
1993	943,047.61	471,524	625,723	317,325	12.50	25,386
1994	1,200,089.25	552,041	732,571	467,518	13.50	34,631
1995	496,855.96	208,680	276,923	219,933	14.50	15,168
1996	1,398,554.54	531,451	705,247	693,308	15.50	44,730

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 165.2 - OTHER WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

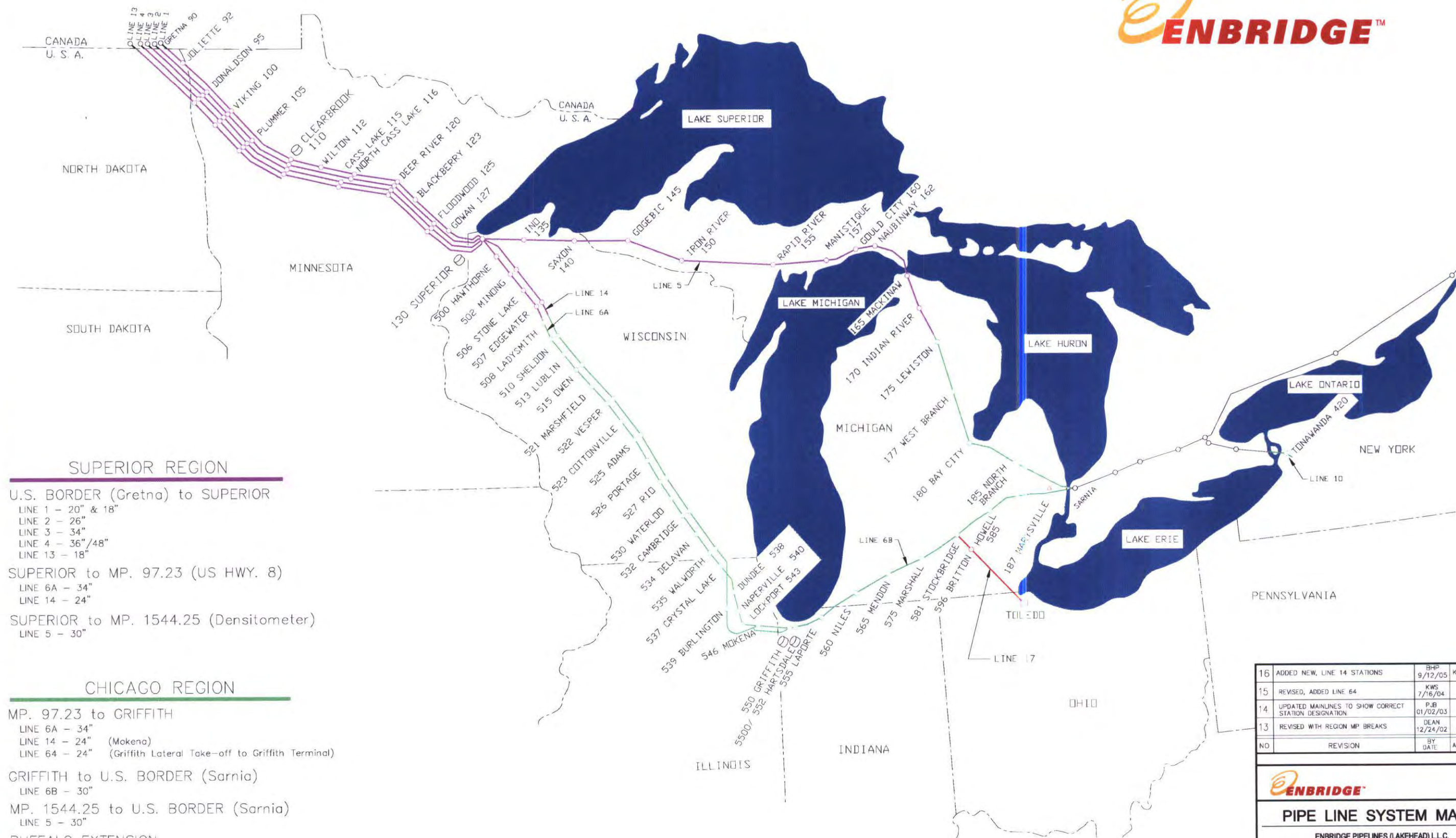
YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE NET SALVAGE PERCENT.. 0						
1997	554,727.22	188,607	250,286	304,441	16.50	18,451
1998	615,337.21	184,601	244,969	370,368	17.50	21,164
1999	1,462,429.54	380,232	504,576	957,854	18.50	51,776
2000	723,946.16	159,268	211,352	512,594	19.50	26,287
2001	594,346.10	106,982	141,968	452,378	20.50	22,067
2002	44,474.18	6,226	8,262	36,212	21.50	1,684
2003	106,357.16	10,636	14,114	92,243	22.50	4,100
2004	311,475.74	18,689	24,801	286,675	23.50	12,199
2005	707,940.00	14,159	18,789	689,151	24.50	28,129
	15,016,318.07	6,929,172	8,799,843	6,216,473		385,493
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.1	2.57

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

ACCOUNT 166 OTHER PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2005

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	3,841,192.16	3,200,865	3,778,324	62,868	2.50	25,147
1994	2,374,968.60	1,820,888	2,149,389	225,580	3.50	64,451
1995	2,778,286.49	1,944,801	2,295,658	482,628	4.50	107,251
1996	328,201.66	207,850	245,347	82,855	5.50	15,065
1997	60,685.69	34,391	40,595	20,091	6.50	3,091
1998	5,449.00	2,725	3,217	2,232	7.50	298
1999	9,445.06	4,093	4,831	4,614	8.50	543
2002	15,203.94	3,547	4,187	11,017	11.50	958
2003	532,935.87	88,840	104,868	428,068	12.50	34,245
	9,946,368.47	7,308,000	8,626,416	1,319,953		251,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.3	2.52



SUPERIOR REGION

U.S. BORDER (Gretna) to SUPERIOR

LINE 1 - 20" & 18"
LINE 2 - 26"
LINE 3 - 34"
LINE 4 - 36"/48"
LINE 13 - 18"

SUPERIOR to MP. 97.23 (US HWY. 8)

LINE 6A - 34"
LINE 14 - 24"

SUPERIOR to MP. 1544.25 (Densitometer)

LINE 5 - 30"

CHICAGO REGION

MP. 97.23 to GRIFFITH

LINE 6A - 34"
LINE 14 - 24" (Mokena)
LINE 64 - 24" (Griffith Lateral Take-off to Griffith Terminal)

GRIFFITH to U.S. BORDER (Sarnia)

LINE 6B - 30"

MP. 1544.25 to U.S. BORDER (Sarnia)

LINE 5 - 30"

BUFFALO EXTENSION

LINE 10 - 12" & 20"

ENBRIDGE PIPELINES (TOLEDO) INC.

LINE 17 - 16"

16	ADDED NEW, LINE 14 STATIONS	BHP	9/12/05	KWS
15	REVISED, ADDED LINE 64	KWS	7/16/04	
14	UPDATED MAINLINES TO SHOW CORRECT STATION DESIGNATION	PJB	01/02/03	
13	REVISED WITH REGION MP BREAKS	DEAN	12/24/02	
NO	REVISION	BY DATE	APPR	



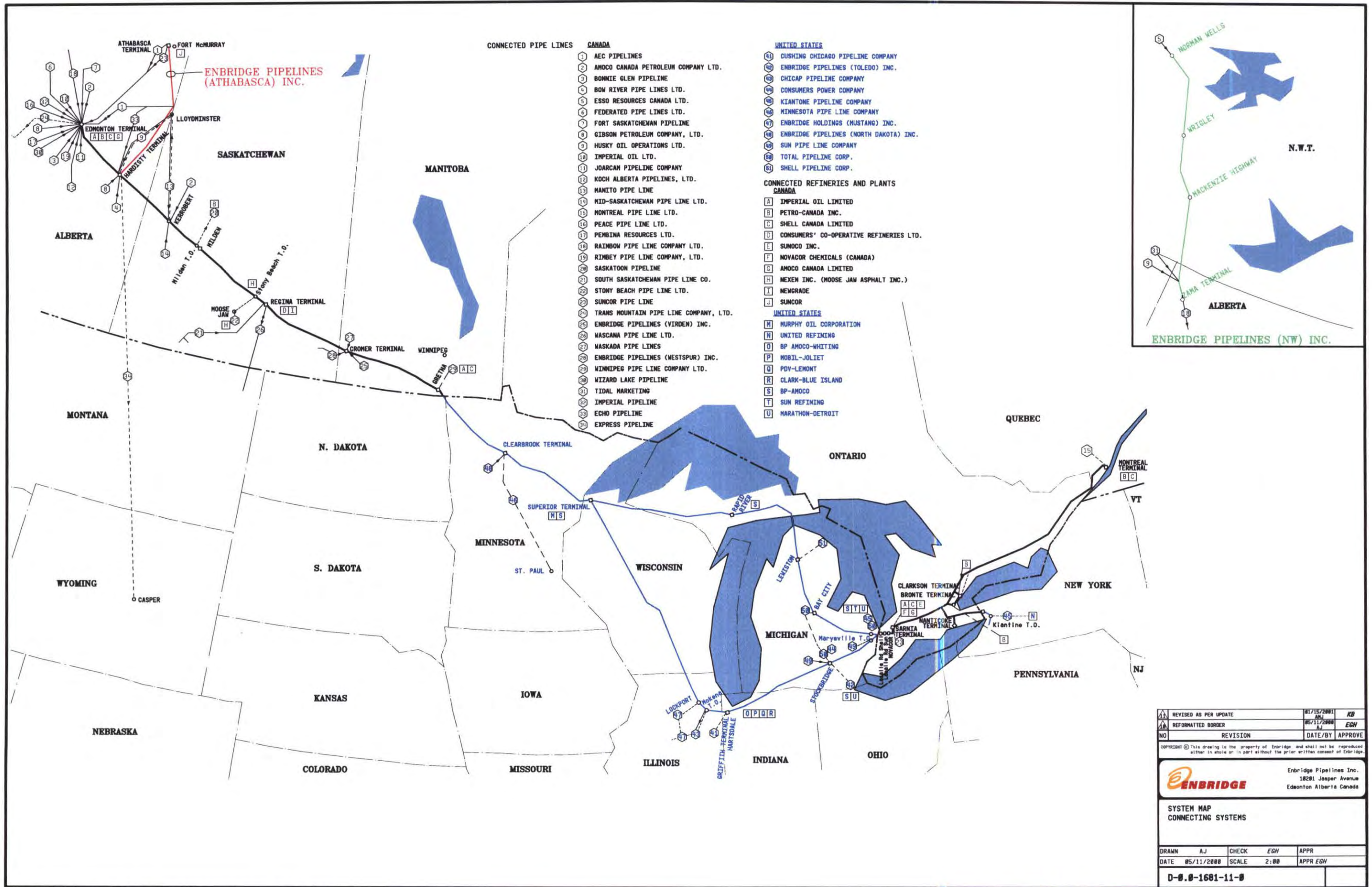
PIPE LINE SYSTEM MAP

ENBRIDGE PIPELINES (LAKEHEAD) L.L.C.
ENBRIDGE PIPELINES (TOLEDO) INC.

PROJECT:	SCALE: NO SCALE	DATE: 10/22/99	DRAWN: KWS
CHECK:	APPR:	DATE:	
APPR:			
APPR:			

D-0.5-10149-16-0

Public 0605-0005-001



REVISED AS PER UPDATE	01/15/2001	KB
REFORMATTED BORDER	05/11/2000	EGH
NO	REVISION	DATE/BY APPROVE
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Enbridge Pipelines Inc. 18281 Jasper Avenue Edmonton Alberta Canada		
SYSTEM MAP CONNECTING SYSTEMS		
DRAWN	AJ	CHECK EGH
DATE	05/11/2000	SCALE 2:00
D-0.0-1681-11-0		APPR EGH

0605-0005-002