

Gas Transmission Northwest Corporation

Docket No. RP06-
Statement B
Page 2 of 3

Rate Base and Return Rolled-in
For the Twelve Months Ended March 31, 2006, As Adjusted

Line No.	Description	(a)	Statement Schedule Reference (b)	Rolled-In Rate Base (c) \$	Pre-Expansion Mainline (d)	1998 Expansion (e) \$	2002 Expansion (f) \$
1	Gas Utility Plant:						
2	Gas Plant In Service		C-1	1,647,702,127	1,512,415,638	6,095,934	129,190,556
3	Allocation of General Plant		C-1/I-1(d)	(708,421)	(2,070,505)	61,602	1,300,482
4	Allocation of Intangible Plant		C-1/I-1(d)	(298,106)	(871,275)	25,922	547,247
5	Total Plant In Service			<u>1,646,695,601</u>	<u>1,509,473,859</u>	<u>6,183,458</u>	<u>131,038,285</u>
6	Less - Accumulated Provision for Depreciation, Depletion and Amortization:						
7	Depreciation		D	739,617,598	725,693,108	1,003,201	12,921,289
8	Negative Salvage		D	22,823,700	21,836,881	52,626	934,193
9	Allocation of General Plant Accumulated Depreciation		D/I1(d)	(392,262)	(1,146,466)	34,110	720,094
10	Allocation of General Plant Accumulated Amortization		D/I1(d)	(12,249)	(35,799)	1,065	22,485
11	Allocation of Intangible Plant Accumulated Amortization		D/I1(d)	(280,632)	(820,205)	24,403	515,170
12	Total Accumulated Provision for Depr & Amort			<u>761,756,156</u>	<u>745,527,520</u>	<u>1,115,404</u>	<u>15,113,232</u>
13	Net Gas Plant			884,939,446	763,946,339	5,068,054	115,925,053
14	Working Capital		E/I-1(d)	9,404,758	9,022,537	17,286	364,935
15	Regulatory Assets		B-2/I-1(d)	18,728,603	17,967,449	34,424	726,730
16	Regulatory Liabilities			(2,344,230)	(2,248,958)	(4,309)	(90,964)
17	Accumulated Deferred Income Taxes		B-2/I-1(d)	(42,507,082)	(36,627,055)	(246,297)	(5,633,729)
18	Total Rate Base			<u>868,221,495</u>	<u>752,060,311</u>	<u>4,869,158</u>	<u>111,292,026</u>
	Return on Rate Base						
19	Debt Cost @ 2.20%		F-2	19,100,873	16,545,327	107,121	2,448,425
20	Equity Cost @ 9.13%		F-2	79,268,622	68,663,106	444,554	10,160,962
21	Total Return on Rate Base			<u>98,369,495</u>	<u>85,208,433</u>	<u>551,676</u>	<u>12,609,387</u>