

Gas Transmission Northwest Corporation

Docket No. RP06-  
Schedule H-3(2)  
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Reconciliation of Net Book Plant and Net Tax Plant  
as of 03/31/2006

Line No.	Particulars (a)	Calculations (b) \$	
1	<b><u>Plant per Books</u></b>		
2	Gross Plant	1,680,491,931	
3	Accumulated Depreciation	(735,240,362)	
4	Net Book Plant	<u>945,251,569</u>	
5	<b><u>Plant Per Tax</u></b>		
6	Gross Plant	1,022,542,913	
7	Accumulated Depreciation	(138,897,529)	
8	Net Tax Plant	<u>883,645,384</u>	
9	Book in Excess of Tax	<u>61,606,185</u>	
10	Required Deferred Taxes (effective tax rate of 38.4617%)	<u>23,694,786</u>	Multiply by tax rate
11	Booked Deferred Taxes Utility (282)	<u>35,794,253</u>	
12	Unfunded (Excess)	<u>(12,099,467)</u>	
13	Def. Tax on Inventory Included in Tax Basis	2,602,088	
14	Negative Salvage Recorded as Deferred Tax Asset	5,007,231	
15	Updated 2006 Tax Depreciation estimate used for Tax Basis	1,000,000	