

GAS TRANSMISSION NORTHWEST CORPORATION

Risk Sharing Allocation Workpaper for Unsubscribed Capacity
For the Twelve Months Ended March 31, 2006, As Adjusted
GTN Mainline

Line No.	Description (a)	Reference (b)	Reservation		Delivery (Annual Dth-Mile) (e)	Total (f)
			Non-Mileage (Dth) (c)	Mileage (Dth-Mile) (d)		
Step 1 - Determine total billing determinants for risk sharing allocation						
1	Total Long-Term FTS-1 Billing Determinants ¹	Schedule G-2, Lines 2779-2780 + Unsubscribed Capacity	2,737,552	1,426,552,983	323,855,339,402	
2	Add Total ITS-1 Billing Determinants	Schedule G-2, Line 2781	68,012	8,801,308	3,212,477,530	
3	Less Discounted Long-Term FTS-1 Billing Determinants	Schedule J-1, Workpaper 1	(252,457)	(138,870,584)	0	
4	Less Discounted ITS-1 Billing Determinants	Schedule J-1, Workpaper 1	(15,203)	(6,444,985)	0	
5	Total Billing Determinants for Risk Sharing Allocation		2,537,904	1,290,038,722	327,067,816,932	
Step 2 - Determine amount of unsubscribed capacity and calculate unsubscribed percentage of total						
6	Kingsgate - Malin		402,640	246,600,894	0	
7	Kingsgate - Stanfield		45,748	12,689,123	0	
8	Stanfield - Malin		0	0	0	
9	Total Unsubscribed LTF		448,388	259,290,017	0	
10	Unsubscribed Percentage of Total (line 9 / line 5)		17.6676%	20.0994%	0.0000%	
Step 3 - Allocation of unsubscribed capacity costs to GTN						
			Reservation		Delivery (Dth-Mile)	Total (Dth-Mile)
			Non-Mileage (Dth-Mile)	Mileage (Dth-Mile)		
11	Total Transmission Cost of Service	Schedule I-3, Line 1	\$ 39,814,385	\$ 242,635,774	\$ 12,158,484	\$294,608,644
12	Pipeline Risk Sharing Percentage		10.00%	10.00%	N/A	
13	GTN Risk Sharing Allocation (line 10 X line 11 X line 12)		\$ 703,427	\$ 4,876,833	\$ 0	\$ 5,580,260
Step 4 - Calculate net transmission cost of service for rate design						
14	Total Transmission Cost of Service		\$ 39,814,385	\$ 242,635,774	\$ 12,158,484	\$294,608,644
15	Less GTN risk sharing allocation		703,427	4,876,833	0	5,580,260
16	Net Transmission Cost of Service (line 14 - line 15)		\$ 39,110,959	\$ 237,758,941	\$ 12,158,484	\$289,028,384
Remove Unsubscribed Capacity Billing Determinants for Rate Design Purposes						
			Reservation		Delivery (Annual Dth-Mile)	Total (Dth-Mile)
			Non-Mileage (Dth)	Mileage (Dth-Mile)		
17	Total Long-Term FTS-1 Billing Determinants (line 1)		2,737,552	1,426,552,983	323,855,339,402	
18	Total ITS-1 Billing Determinants (line 2)		68,012	8,801,308	3,212,477,530	
19	Total Billing Determinants		2,805,564	1,435,354,291	327,067,816,932	
20	Less Total Unsubscribed LTF Billing Determinants (line 9)		448,388	259,290,017	0	
21	Net Billing Determinants for Rate Design (line 19 - line 20)		2,357,176	1,176,064,274	327,067,816,932	

¹ Short-Term Firm Reservation billing determinants are not included since Short-Term Reservation revenues are credited from the mainline cost of service. See Schedule I-3.