

Roll-in Analysis Workpapers
1998 Expansion Roll-In

Pre-Expansion Rate Calculation

Line No.	Description (a)	Reservation		Delivery (d)	Total (e)
		Non-Mileage (b)	Mileage (c)		
1	Pre-Expansion Mainline COS	\$ 38,034,250	\$ 215,772,135	\$ 11,160,272	\$ 264,966,657
2	Less GTN Risk Sharing Allocation (90/10)	(629,711)	(4,327,629)	-	(4,957,340)
3	Less Short-Term Services Credit	(196,916)	(1,197,072)	-	(1,393,988)
4	Shipper Allocated Mainline COS	<u>\$ 37,207,622</u>	<u>\$ 210,247,434</u>	<u>\$ 11,160,272</u>	<u>\$ 258,615,328</u>
5	Mainline Billing Determinants	920,461,797	463,333,475,780	289,254,094,204	
6	Less Total Unsubscribed Mainline Billing Determinants	140,523,540	85,861,734,263	0	
7	Less Discount Adjustment	59,013,704	16,368,631,014	0	
8	Adjusted Mainline Billing Determinants	<u>720,924,553</u>	<u>361,103,110,503</u>	<u>289,254,094,204</u>	
9	Pre-Expansion Mainline Rate	<u>\$ 0.051611</u>	<u>\$ 0.000582</u>	<u>\$ 0.000039</u>	<u>\$ 0.431838</u>
1998 Expansion Rate Calculation					
10	1998 Expansion COS	\$ 80,458	\$ 1,148,426	\$ 44,986	\$ 1,273,870
11	GTN Risk Sharing Allocation	(4,922)	(58,829)	0	(63,751)
12	Shipper Allocated 1998 Expansion COS	<u>\$ 75,536</u>	<u>\$ 1,089,597</u>	<u>\$ 44,986</u>	<u>\$ 1,210,119</u>
13	1998 Expansion Billing Determinants	22,907,643	11,168,990,009	6,972,680,061	
14	Less Total Unsubscribed 1998 Expansion Billing Determinants	14,013,080	5,721,425,750	0	
15	Adjusted 1998 Expansion Billing Determinants	<u>8,894,563</u>	<u>5,447,564,259</u>	<u>6,972,680,061</u>	
16	1998 Incremental Expansion Rate	<u>\$ 0.008492</u>	<u>\$ 0.000200</u>	<u>\$ 0.0000065</u>	<u>\$ 0.134945</u>
17	Net Rate Difference (Line 16 - Line 8)				<u>\$ (0.296893)</u>

Roll-in Analysis Workpapers
2002 Expansion Roll-In

Pre-2002 Expansion Mainline Rate Calculation

Line No.	Description (a)	Reservation		Delivery (d)	Total (e)
		Non-Mileage (b)	Mileage (c)		
1	Pre-2002 Expansion Mainline COS	\$ 38,114,707	\$ 216,920,561	\$ 11,205,259	\$ 266,240,527
2	Less GTN Risk Sharing Allocation (90/10)	(675,734)	(4,522,577)	-	(5,198,311)
3	Less Short-Term Services Credit	(196,916)	(1,197,072)	-	(1,393,988)
4	Shipper Allocated Pre-2002 Expansion Mainline COS	<u>\$ 37,242,057</u>	<u>\$ 211,200,912</u>	<u>\$ 11,205,259</u>	<u>\$ 259,648,228</u>
5	Mainline Billing Determinants	943,369,440	474,502,465,789	296,226,774,265	
6	Less Total Unsubscribed Mainline Billing Determinants	154,536,620	91,583,160,013	0	
7	Less Discount Adjustment	58,994,311	16,363,252,094	0	
8	Adjusted Mainline Billing Determinants	<u>729,838,509</u>	<u>366,556,053,681</u>	<u>296,226,774,265</u>	
9	Pre-2002 Expansion Mainline Rate	<u>\$ 0.051028</u>	<u>\$ 0.000576</u>	<u>\$ 0.000038</u>	<u>\$ 0.427080</u>

2002 Expansion Rate Roll-Down

Maximum Rate Capacity Sales & Permanent Release of Capacity¹

10	Kingsgate to Malin Total	Exhibit No. GTN-8, Line 52	379,091	612.46	84,744,996,959
11	Kingsgate to Stanfield Total	Exhibit No. GTN-8, Line 53	62,500	277.37	6,327,503,125
12	Kingsgate to Coyote Total	Exhibit No. GTN-8, Line 55	33,000	304.25	3,664,691,250
13	Kingsgate to Hermiston Total	Exhibit No. GTN-8, Line 56	20,000	289.83	2,115,759,000
14	Stanfield to Malin Total	Exhibit No. GTN-8, Line 54	<u>20,000</u>	<u>335.09</u>	<u>2,446,157,000</u>
15	Total Capacity Sales and Permanent Releases		<u>514,591</u>		<u>99,299,107,334</u>

2002 Expansion Roll-Down²

			Reservation		Delivery	Total
			Non-Mileage	Mileage		
16	2002 Expansion Cost of Service		\$ 1,699,678	\$ 25,715,213	\$ 953,225	\$ 28,368,117
17	Total Billing Determinants	Line 15	<u>187,825,715</u>	<u>99,299,107,334</u>	<u>30,841,042,667</u>	<u>99,299,107,334</u>
18	Rolled-down 2002 Expansion Rate		<u>\$ 0.009049</u>	<u>\$ 0.000259</u>	<u>\$ 0.000031</u>	<u>\$ 0.186586</u>

¹In order to simplify the analysis, discounted rate transactions displayed on Exhibit No. GTN-8, were not included.

²Roll-down of Reservation component only. Delivery component remains fixed during roll-down analysis.