

GAS TRANSMISSION NORTHWEST CORPORATION

Classification of Cost of Service
For the Twelve Months Ended March 31, 2006, As Adjusted
GTN Mainline

Line No.	FERC Account No.	Description	Reference	Fixed			Reservation				Delivery
				Total	Non-Mileage	Mileage	Variable	Non-Mileage	Mileage	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Transmission Expenses											
Operation:											
			H-1								
1	850.0	Operation Supervision and Engineering		\$ 3,908,190	\$ 3,908,190	\$ 0	\$ 0	\$ 3,908,190	\$ 0	\$ 3,908,190	\$ 0
2	851.0	System Control and Load Dispatching		4,374,838	0	4,374,838	0	0	4,374,838	4,374,838	0
3	852.0	Communication System Expenses		933,024	0	933,024	0	0	933,024	933,024	0
4	853.0	Compressor Station Labor and Expenses		4,479,112	0	2,065,111	2,414,000	0	2,065,111	2,065,111	2,414,000
5	854.0	Gas for Compressor Station Fuel		0	0	0	0	0	0	0	0
6	855.0	Other Fuel and Power For Compressor Stations		0	0	0	0	0	0	0	0
7	856.0	Mains Expenses		178,560	0	178,560	0	0	178,560	178,560	0
8	857.0	Measuring and Regulating Station Expenses		259,274	0	259,274	0	0	259,274	259,274	0
9	858.0	Transmission and Compression of Gas by Others		0	0	0	0	0	0	0	0
10	859.0	Other Expenses		350,000	0	0	350,000	0	0	0	350,000
11	860.0	Rents		96,288	0	96,288	0	0	96,288	96,288	0
12		Total Operation		\$ 14,579,286	\$ 3,908,190	\$ 7,907,096	\$ 2,764,000	\$ 3,908,190	\$ 7,907,096	\$ 11,815,286	\$ 2,764,000
Maintenance:											
			H-1								
13	861.0	Maintenance Supervision and Engineering		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14	862.0	Maintenance of Structures and Improvements		0	0	0	0	0	0	0	0
15	863.0	Maintenance of Mains		10,882,310	0	10,882,310	0	0	10,882,310	10,882,310	0
16	864.0	Maintenance of Compressor Station Equipment		9,250,032	0	596,949	8,653,084	0	596,949	596,949	8,653,084
17	865.0	Maintenance of Measuring/Regulating Station Equipment		0	0	0	0	0	0	0	0
18	866.0	Maintenance of Communication Equipment		0	0	0	0	0	0	0	0
19	867.0	Maintenance of Other Equipment		0	0	0	0	0	0	0	0
20		Total Maintenance		\$ 20,132,343	\$ 0	\$ 11,479,259	\$ 8,653,084	\$ 0	\$ 11,479,259	\$ 11,479,259	\$ 8,653,084
21		Administrative, General and Sales Expenses	H-1	35,906,196	35,906,196	0	0	35,906,196	0	35,906,196	0
22		Total Operation and Maintenance Expenses		\$ 70,617,824	\$ 39,814,385	\$ 19,386,355	\$ 11,417,084	\$ 39,814,385	\$ 19,386,355	\$ 59,200,740	\$ 11,417,084
23		Depreciation, Depletion, and Amortization	H-2	\$ 64,320,309	0	64,320,309	0	0	64,320,309	64,320,309	0
Taxes:											
24		Federal Income Taxes	H-3	42,692,347	0	42,692,347	0	0	42,692,347	42,692,347	0
25		State Income Taxes	H-3	6,861,619	0	6,861,619	0	0	6,861,619	6,861,619	0
26		Taxes Other Than Income	H-4	11,966,037	0	11,224,637	741,400	0	11,224,637	11,224,637	741,400
27		Return on Rate Base	B	98,369,495	0	98,369,495	0	0	98,369,495	98,369,495	0
28		Revenue Credit	A	(218,988)	0	(218,988)	0	0	(218,988)	(218,988)	0
29		Total Transmission Cost of Service		\$ 294,608,644	\$ 39,814,385	\$ 242,635,774	\$ 12,158,484	\$ 39,814,385	\$ 242,635,774	\$ 282,450,160	\$ 12,158,484