

Gas Transmission Northwest Corporation

Docket No. RP06-
Statement B
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Rate Base and Return Laterals
For the Twelve Months Ended March 31, 2006, As Adjusted

Line No.	Description	(a)	Statement Schedule Reference (b)	Laterals Rate Base (c) \$	Medford Lateral (d) \$	Coyote Springs Lateral (e) \$
1	Gas Utility Plant:					
2	Gas Plant In Service		C-1	53,312,556	44,056,980	9,255,576
3	Allocation of General Plant		C-1/I-1(d)	708,421	571,528	136,893
4	Allocation of Intangible Plant		C-1/I-1(d)	298,106	240,501	57,605
5	Total Plant In Service			<u>54,319,082</u>	<u>44,869,008</u>	<u>9,450,074</u>
6	Less - Accumulated Provision for Depreciation, Depletion and Amortization:					
7	Depreciation		D	20,026,417	15,926,099	4,100,318
8	Negative Salvage		D	-		
9	Allocation of General Plant Accumulated Depreciation		D/I1(d)	392,262	316,462	75,799
10	Allocation of General Plant Accumulated Amortization		D/I1(d)	12,249	9,882	2,367
11	Allocation of Intangible Plant Accumulated Amortization		D/I1(d)	280,632	226,404	54,228
12	Total Accumulated Provision for Depr & Amort			<u>20,711,559</u>	<u>16,478,847</u>	<u>4,232,712</u>
13	Net Gas Plant			33,607,523	28,390,161	5,217,362
14	Working Capital		E/I-1(d)	198,794	160,379	38,414
15	Regulatory Assets		B-2/I-1(d)	395,877	319,379	76,498
16	Regulatory Liabilities			(49,551)	(39,976)	(9,575)
17	Accumulated Deferred Income Taxes		B-2	(1,159,156)	(1,019,881)	(139,276)
18	Total Rate Base			<u>32,993,486</u>	<u>27,810,062</u>	<u>5,183,423</u>
	Return on Rate Base					
19	Debt Cost @ 2.20%		F-2	725,857	611,821	114,035
20	Equity Cost @ 9.13%		F-2	3,012,305	2,539,059	473,247
21	Total Return on Rate Base			<u>3,738,162</u>	<u>3,150,880</u>	<u>587,282</u>