

Gas Transmission Northwest Corporation

Docket No. RP06-407-
45-Day Update Filing
Schedule B-2
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Regulatory Assets and Liabilities
For the Twelve Months Ended December 31, 2006, As Adjusted

Line No.	Description	Post Retirement Medical and Life FAS 106 Acct 182.3	Equity AFUDC Utility Acct 182.3	Equity AFUDC Non-Utility Acct 182.3	Premium on June 2005 Reaquired Debt Acct 182.3	Corporate Relocation Acct 182.3	Pension Acct 182.3	Pension Funding Acct 182.3	Caminus Acct 182.3	Linepack Fuel Acct 182.3	Y2K Remediation Acct 182.3	Rate Case Costs ⁽¹⁾	Inventory Writeoff	Total Acct 182.3
	(a)	Dr(Cr) (b) \$	Dr(Cr) (c) \$	Dr(Cr) (d) \$	Dr(Cr) (e) \$	Dr(Cr) (f) \$	Dr(Cr) (g) \$	Dr(Cr) (h) \$	Dr(Cr) (i) \$	Dr(Cr) (j) \$	Dr(Cr) (k) \$		Dr(Cr) (m) \$	Dr(Cr) (n) \$
1	Monthly Balances													
2	January, 2006	1,179,916	140,410	226,060	4,554,000	8,620,126	4,004,658	6,107,267	11,141,526		5,207,764			41,181,727
3	February	1,165,700	134,248	254,683	4,554,000	8,620,126	4,175,615	6,107,267	11,141,526		5,207,764			41,360,929
4	March	1,151,484	164,291	231,116	4,554,000	8,620,126	7,251,572	6,107,267	11,141,526		5,207,764		1,180,892	45,610,038
5	April	1,137,268	166,400	246,910	4,554,000	8,620,126	7,422,529	6,107,267	11,141,526		5,207,764		1,180,892	45,784,682
6	May	1,123,052	166,076	266,005	4,554,000	8,620,126	7,593,486	6,107,267	11,141,526		5,207,764		1,180,892	45,960,194
7	June	1,108,837	200,099	233,411	4,554,000	8,620,126	7,764,443	6,107,267	11,141,526	210,264	5,207,764		1,180,892	46,328,629
8	July	1,094,621	199,710	255,666	4,554,000	8,620,126	7,935,400	6,107,267	11,141,526	1,690,053	5,207,764		1,180,892	47,987,025
9	August	1,080,405	200,109	278,664	4,554,000	8,620,126	8,106,357	6,107,267	11,141,526	2,573,082	5,207,764		1,180,892	49,050,192
10	September	1,066,189	199,719	303,133	4,554,000	8,620,126	5,796,457	8,588,124	11,141,526	2,062,226	5,207,764		1,180,892	48,720,156
11	October	1,051,973	225,833	298,708	4,554,000	8,620,126	5,967,415	8,588,124	11,141,526	542,612	5,207,764		1,180,892	47,378,973
12	November	1,037,757	362,851	177,365	4,554,000	8,620,126	5,874,791	8,588,124	11,141,526	184,922	5,207,764		1,180,892	46,930,118
13	December	1,023,541	373,156	185,193	4,554,000	8,620,126	5,782,168	8,588,124	11,141,526	139,880	5,207,764		1,180,892	46,796,370
14	Adjustment											4,000,000		4,000,000
	As Adjusted (Adjusted Balance at 12/31/06)	1,023,541	373,156	185,193	4,554,000	8,620,126	5,782,168	8,588,124	11,141,526	139,880	5,207,764	4,000,000	1,180,892	50,796,370
15	Excluded From Rate Base	1,023,541	-	185,193			5,782,168			139,880	5,207,764			12,338,546
16	Rate Base Inclusion	-	373,156	-	4,554,000	8,620,126	-	8,588,124	11,141,526		-	4,000,000	1,180,892	38,457,824
<u>Amortized over 5 years to the following FERC OM&A accounts:</u>														
	921					1,724,025								Total 1,724,025
	926							1,717,625						1,717,625
	928											800,000		800,000
	930								2,228,305				236,178	2,464,484
														<u>6,706,134</u>

⁽¹⁾ Rate case costs have been recorded in operating expenses in the base and test periods, pending approval of regulatory asset treatment in this proceeding.