

Statement J

Portland Natural Gas Transmission System
Comparison and Reconciliation of Estimated Operating Revenues With Cost of Service

Line	TOTAL REVENUES	Billing Determinants (Dth)	Total Revenue (\$) (Schedule G-2)	Reservation Revenue (\$)	Commodity Revenue (\$)	Allocation %	Allocated Cost of Service	Difference (Revenue - Allocated Cost)
1	TOTAL FT	32,821,165	\$ 29,567,642.64	\$ 29,567,642.64	\$ -	42.65%	\$ 29,567,642.64	\$ -
2	TOTAL FT (SEASONAL)	11,113,600	\$ 19,159,257.60	\$ 19,159,257.60	\$ -	27.64%	\$ 19,159,257.60	\$ -
3	TOTAL SHORT TERM FT (< 1 YEAR)	-	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
4	TOTAL FX	-	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
5	TOTAL IT	10,965,585	\$ 3,211,406.82	\$ -	\$ 3,211,406.82	See Line 8		
6	TOTAL PAL	3,132,690	\$ 638,141.76	\$ -	\$ 638,141.76	See Line 8		
7	TOTAL HRS	-	\$ -	\$ -	\$ -	See Line 8		
8	REVENUES FROM NON-FT SERVICES	14,098,275	\$ 3,849,548.58	\$ -	\$ 3,849,548.58	29.72%	\$ 20,601,545.76	\$ (16,751,997.18)
9	GRAND TOTAL	58,033,040	\$ 52,576,448.82	\$ 48,726,900.24	\$ 3,849,548.58		\$ 69,328,446.00	
10	TOTAL CURRENT FIRM SYSTEM CAPACITY	76,956,600	(Dth)					
11	TOTAL ANNUAL COST OF SERVICE	\$ 69,328,446						

Notes

- As recourse rates are derived based on total current firm system capacity, PNGTS is responsible for all revenues from non-FT services.