

Gas Transmission Northwest Corporation

Docket No. RP06-407-
45-Day Update Filing
Statement D
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Accumulated Provision for Book Regulatory Depreciation, Depletion, and Amortization
August 2006

| Line No. | Description (a) | Book Balance at July 31, 2006 (b) | Depreciation (c) \$ | Adjustments Reductions (d) | Adjustments Additions (e) | Balance August 31, 2006 (f) \$ |
|--------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------|---------------------------|----------------------------------|---------------------------------|-----------------------------------------|
| Account 108 - Accumulated Provisions for Depreciation of Gas Plant in-service | | | | | | |
| 1 | Pre-Expansion Mainline | 674,221,547 | 2,778,085 | 0 | 0 | 676,999,632 |
| 2 | Medford Lateral | 15,314,258 | 122,368 | 0 | 0 | 15,436,626 |
| 3 | Coyote Lateral | 3,945,638 | 30,607 | 0 | 0 | 3,976,245 |
| 4 | 1998 Expansion | 923,756 | 11,694 | 0 | 0 | 935,450 |
| 5 | 2002 Expansion | 11,238,367 | 247,831 | 0 | 0 | 11,486,197 |
| 6 | General Plant - Pre-Expansion Mainline | 16,365,221 | 199,697 | 0 | 0 | 16,564,918 |
| 7 | Negative Salvage - Pre-Expansion Mainline | 14,023,206 | 60,256 | 0 | 0 | 14,083,462 |
| 8 | Negative Salvage -1998 Expansion | 20,063 | 254 | 0 | 0 | 20,317 |
| 9 | Negative Salvage - 2002 Expansion | 244,100 | 5,383 | 0 | 0 | 249,483 |
| 10 | Total Account 108 | 736,296,157 | 3,456,174 | 0 | 0 | 739,752,331 |
| Account 108.1 Retirement Work in Progress | | | | | | |
| 11 | Original Transmission | 60,816 | 0 | 0 | 0 | 60,816 |
| 12 | General | 921,847 | 0 | 0 | 0 | 921,847 |
| 13 | Total Account 108.1 | 982,663 | 0 | 0 | 0 | 982,663 |
| 14 | Total Account 108 & 108.1 | 737,278,820 | 3,456,174 | 0 | 0 | 740,734,994 |
| Account 111 - Accumulated Provision for Amortization | | | | | | |
| 15 | Intangible Plant - Organization - 301.0 | 2,086 | 0 | 0 | 0 | 2,086 |
| 16 | Intangible Plant - Franchises and Consents - 302.0 | 1,117,756 | 0 | 0 | 0 | 1,117,756 |
| 17 | Intangible Plant - Computer Software - 303.0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Intangible Plant - Computer Software - 303.1 | 4,303,436 | 91,064 | 0 | 0 | 4,394,500 |
| 19 | Intangible Plant - Computer Software - 303.2 | 50,705 | 922 | 0 | 0 | 51,627 |
| 20 | Intangible Plant - Computer Software - 303.3 | 7,039,784 | 0 | 0 | 0 | 7,039,784 |
| 21 | Intangible Plant - Kingsgate Launcher Receiver Access - 303.4 | 0 | 0 | 0 | 0 | 0 |
| 22 | General Plant - Pre-Expansion Mainline | 550,584 | 8,086 | 0 | 0 | 558,671 |
| 23 | Intangible Plant - 1998 Expansion | 35 | 0 | 0 | 0 | 35 |
| 24 | Total Account 111 | 13,064,386 | 100,072 | 0 | 0 | 13,164,458 |
| Total Accumulated Provision for Depreciation, Depletion and Amortization | | | | | | |
| 25 | Amortization | 750,343,206 | 3,556,246 | 0 | 0 | 753,899,452 |