

Portland Natural Gas Transmission System
Depreciation, Amortization and Negative Salvage Expenses

Line No.	Description (a)	Base Period Depreciable Plant (b)	Statement C Plant Investment (c)	Difference (d)	Reconciliation
	TRANSMISSION PLANT				
1	Transmission	\$ 490,501,133	\$ 490,740,509	\$ (239,376)	amounts in Accounts 365.1 and 105 land or land rights and thus are not depreciable
2					
3	NEGATIVE SALVAGE	-	-	-	
4	TOTAL TRANSMISSION PLANT	\$ 490,501,133	\$ 490,740,509	\$ (239,376)	
5	INTANGIBLE PLANT	\$ 621,057	\$ 621,057	\$ -	
6	GENERAL PLANT	\$ 1,726,662	\$ 1,726,662	\$ -	
7	TOTAL	\$ 492,848,852	\$ 493,088,228	\$ (239,376)	