

**Portland Natural Gas Transmission System  
Accumulated Deferred Income Taxes**

<b>Line No.</b>	<b>Description (a)</b>	<b>Account No. 190 (b)</b>	<b>Account No. 282 (c)</b>	<b>Account No. 283 (d)</b>	<b>Total (e)</b>
1	Base Period	\$ 9,953,043	\$ (70,734,164)	\$ (51,105,465)	\$ (111,886,586)
2	ADIT Included in Levelization, Base Period	\$ -	\$ (70,559,609)	\$ (51,105,465)	\$ (121,665,074)
3	ADIT on Plant Added After 2002, Base Period	\$ 9,953,043	\$ (174,555)	\$ -	\$ 9,778,489
4	Projected Test Period Adjustment 1/	\$ (9,953,043)	\$ (4,863,363)	\$ (1,263,500)	\$ (16,079,906)
5	Total (Line 1 + Line 4)	\$ -	\$ (75,597,527)	\$ (52,368,965)	\$ (127,966,491)
6	ADIT Included in Levelization, Test Period	\$ -	\$ (75,400,828)	\$ (52,368,965)	\$ (127,769,793)
7	ADIT on Plant Added After 2002, Test Period	\$ -	\$ (196,699)	\$ -	\$ (196,699)

1/ Account No. 190 is not related to jurisdictional revenue and was removed from the books in the test period.