

**Portland Natural Gas Transmission System  
Plant By Account and Function**

<u>Line No.</u>	<u>Description</u> (a)	<u>Balance @ End of Base Period</u> (b)	<u>Adjustments to Base Period</u>	<u>Balance @ End of Test Period</u> (c)
	<u>Account No. 101 (Plant in Service)</u>			
<b>1</b>	<b>301-303 Intangible Plant</b>	\$ 621,057	\$ -	\$ 621,057
<b>2</b>	<b>365-371 Transmission Plant</b>	\$ 490,561,105	\$ -	\$ 490,561,105
2a	365.1 Land & land rights	\$ 59,972	\$ -	\$ 59,972
2b	365.2 Rights-of-way	\$ 26,135,789	\$ -	\$ 26,135,789
2c	366 Structures & improvements	\$ 15,459,106	\$ -	\$ 15,459,106
2d	367 Mains	\$ 447,236,987	\$ -	\$ 447,236,987
2e	368 Compressor station equipment	\$ -	\$ -	\$ -
2f	369 Measuring & regulating station equipment	\$ 1,013,090	\$ -	\$ 1,013,090
2g	370 Communication equipment	\$ 632,404	\$ -	\$ 632,404
2h	371 Other equipment	\$ 23,757	\$ -	\$ 23,757
		\$ -	\$ -	\$ -
<b>3</b>	<b>389-399 General Plant</b>	\$ 1,726,662	\$ -	\$ 1,726,662
4	301-399 Total Account No.101	\$ 492,908,824	\$ -	\$ 492,908,824
5	<u>Account No. 102 (Plant purchased or sold)</u>	n/a		
	<u>Account No. 105 (Plant held for future use)</u>			
6	Intangible Plant	\$ -	\$ -	\$ -
7	Transmission Plant	\$ 179,404	\$ -	\$ 179,404
8	General Plant	\$ -	\$ -	\$ -
9	Total Account No.105	\$ 179,404	\$ -	\$ 179,404
10	<u>Account No. 106 (Completed construction - not classified)</u>	n/a		
11	<u>Account No. 107 (CWIP)</u>	n/a		
12	<u>Account No. 117.1 (Gas stored - base gas)</u>	n/a		
13	<u>Account No. 117.2 (System balancing gas)</u>	n/a		
	<u>Total</u>			
14	Intangible Plant	\$ 621,057		\$ 621,057
15	Transmission Plant	490,740,509	-	490,740,509
16	General Plant	1,726,662		1,726,662
17	Total Cost of Plant	\$ 493,088,228	\$ -	\$ 493,088,228