

**Portland Natural Gas Transmission System
Incremental Rate Base & Return Allowance**

Line No.	Description (a)	Statement or Schedule Reference (b)	Base Period (b)	Test Period Adjustments (c)	Test Period (d)
1	Gross Plant	Statement C	2,571,564	0	2,571,564
2	Accumulated DD&A	Statement D	351,237	75,559	426,796
3	Net Plant		2,220,327	(75,559)	2,144,768
4	Working Capital	Statement E	255,569	4,718	260,287
5	Accum. Deferred Income Taxes	Schedule B-1	(174,555)	(22,144)	(196,699)
6	Incremental Rate Base		2,301,341	(92,985)	2,208,356
7	Return Allowance		234,802	(9,487)	225,315