

Portland Natural Gas Transmission System
Cost of Plant

Line No.	Description (a)	FERC Account No. (b)	Balance @ Beginning of Base Period 01/01/2007 (c)	Additions (d)	Reductions (e)	Balance @ End of Base Period 01/12/2007 (f)	Test Period Adjustments (g)	Balance @ End of Test Period (h)
1	Plant in service	101	\$ 492,851,144	\$ 57,680	\$ -	\$ 492,908,824	\$ -	\$ 492,908,824
2	Plant purch. or sold	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Experimental plant	103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Plant leased to others	104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Plant held for future use	105	\$ 179,404	\$ -	\$ -	\$ 179,404	\$ -	\$ 179,404
6	Comp. Const. Not classified	106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	CWIP	107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Base gas	117.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	System balancing gas	117.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total Cost of Plant		<u>\$ 493,030,548</u>	<u>\$ 57,680</u>	<u>\$ -</u>	<u>\$ 493,088,228</u>	<u>\$ -</u>	<u>\$ 493,088,228</u>
11	Plant Included in Levelization Model		\$ 490,516,664	\$ -	\$ -	\$ 490,516,664	\$ -	\$ 490,516,664
12	Plant Included on Schedule B		<u>\$ 2,513,884</u>	<u>\$ 57,680</u>	<u>\$ -</u>	<u>\$ 2,571,564</u>	<u>\$ -</u>	<u>\$ 2,571,564</u>