

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

Line No.	Description (a)	Base Period Depreciable Plant (b)	Test Period Plant Adjustment (c)	Annual Rate (d)	Deprc Exp. On B.P. Plant (e)	Deprc Exp. On T.P. Add. (f)	Depreciation Expense (g)
<b>TRANSMISSION PLANT</b>							
1							
2	Transmission Plant	\$ 490,501,133	\$ -	2.00%	\$ 9,810,023	\$ -	\$ 9,810,023
3	Negative Salvage		-	0.32%	\$ 1,569,604		1,569,604
4	TOTAL TRANSMISSION PLANT	<u>\$ 490,501,133</u>	<u>\$ -</u>		<u>\$ 11,379,627</u>	<u>\$ -</u>	<u>\$ 11,379,627</u>
5	Organization	\$ 433,239	\$ -	2.00%	\$ 8,665	\$ -	\$ 8,665
6	Miscellaneous Intangible Plant	\$ 187,818	-	5.72%	\$ 10,738	-	10,738
7	<b>INTANGIBLE PLANT</b>	<u>\$ 621,057</u>	<u>\$ -</u>		<u>\$ 19,402</u>	<u>\$ -</u>	<u>\$ 19,402</u>
8	<b>GENERAL PLANT</b>	<u>\$ 1,726,662</u>	<u>\$ -</u>	20.00%	\$ 102,110	\$ (49,617)	\$ 52,494
9	TOTAL	<u>\$ 492,848,852</u>	<u>\$ -</u>		<u>\$ 11,501,139</u>	<u>\$ (49,617)</u>	<u>\$ 11,451,523</u>
10	Depreciable Plant Included in Levelization Model	<u>490,258,664</u>			<u>11,391,523</u>		<u>11,367,756</u>
11	Depreciable Plant Post Docket No. RP02-13	<u>2,590,188</u>			<u>109,617</u>		<u>83,766</u>