

Statement D

Portland Natural Gas Transmission System
Accumulated Provisions for Depreciation

Line No.	Description (a)	Balance @ End of Base Period (b)	01/2007 - 12/2007 Additions (c)	Retirements (d)	Base Period Adjusted (e)	Test Period Adjustments (f)	Balance @ End of Test Period (g)
	<u>Account No. 108</u>						
1	Intangible Plant	\$ 224,391	\$ -	\$ -	224,391	\$ 6,499	230,890
2	Production and Gathering Plant	-	-	-	-	-	-
3	Storage Plant	-	-	-	-	-	-
4	Transmission Plant	109,234,211	-	-	109,234,211	7,357,517	116,591,728
5	General Plant	1,663,934	-	-	1,663,934	39,370	1,703,304
6	Total Account No. 108	<u>\$ 111,122,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>111,122,536</u>	<u>\$ 7,403,386</u>	<u>\$ 118,525,922</u>
7	Account No. 111	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8	Total Accounts 108 and 111	<u>\$ 111,122,536</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,122,536</u>	<u>\$ 7,403,386</u>	<u>\$ 118,525,922</u>
9	Amount Included in Levelization Model	<u>\$ 110,771,299</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,771,299</u>	<u>\$ 7,327,827</u>	<u>\$ 118,099,126</u>
10	Amount Included on Statement B	<u>\$ 351,237</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 351,237</u>	<u>\$ 75,559</u>	<u>\$ 426,796</u>