

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	\$ 111,122,536	\$ -	\$ -	111,122,536	\$ 7,403,386	\$ 118,525,922
7	Account No. 111	-	-	-	-	-	-
8	Total Accounts 108 and 111	\$ 111,122,536	\$ -	\$ -	\$ 111,122,536	\$ 7,403,386	\$ 118,525,922
9	Amount Included in Levelization Model	\$ 110,771,299	\$ -	\$ -	\$ 110,771,299	\$ 7,327,827	\$ 118,099,126
10	Amount Included on Statement B	\$ 351,237	\$ -	\$ -	\$ 351,237	\$ 75,559	\$ 426,796