

Exhibit F

Title Report on the Property.

Please note that the lien on the Property pursuant to the Company's Mortgage and Deed of Trust will be released prior to the sale of the Property.



First American

First American Title Insurance Company of Oregon
1124 Cornucopia St NW, Ste 202

Salem, OR 97304
Phn - (503)375-8380
Fax - (866)807-4150

Northwest Natural Gas Co Corp
220 NW Second Avenue
Portland, OR 97209

May 31, 2008
File No: 7088-1237121 (DSS)

Re: Property: **730 34th Ave SW, Albany, OR 97322**

ENCLOSED please find the following for your records:

- Preliminary Title Report
-

Should you have any questions or need further assistance, please contact the undersigned. We appreciate the opportunity to serve you.

First American Title Insurance Company of Oregon

Linda Eriksen, Assistant for
Debbie Smith, Escrow Officer



First American

First American Title Insurance Company of Oregon
2405 14th Ave SE, Ste B
Albany, OR 97322
Phn - (541)926-8808
Fax - (866)847-2139

**TITLE DEPARTMENT
(541) 926-8808**

Lynn M. Rohde
Sr. Title Officer
lrohde@firstam.com

First American Title Insurance Company of Oregon
1124 Cornucopia St NW, Ste 202
Salem, OR 97304

Order No.: 7088-1237121
May 30, 2008

Attn: **Debbie Smith, Escrow Officer**
Phone No.: (503)375-8380 - Fax No.: (866)807-4150
Email: debsmith@firstam.com

Preliminary Title Report

ALTA Owners Standard Coverage	Liability \$	710,000.00	Premium \$	1,665.00
ALTA Owners Extended Coverage	Liability \$		Premium \$	
ALTA Lenders Standard Coverage	Liability \$		Premium \$	
ALTA Lenders Extended Coverage	Liability \$		Premium \$	
Endorsement 9, 22 & 8.1			Premium \$	100.00
Govt Service Charge			Cost \$	
Other			Cost \$	

We are prepared to issue Title Insurance Policy or Policies in the form and amount shown above, insuring title to the following described land:

The land referred to in this report is described in Exhibit A attached hereto.

and as of May 27, 2008 at 8:00 a.m., title vested in:

Northwest Natural Gas Company, a corporation

Subject to the exceptions, exclusions, and stipulations which are ordinarily part of such Policy form and the following:

1. Taxes, including the current fiscal year 2007-2008, not assessed because of Public Services Exemption. If the exempt status is terminated an additional tax may be levied. Account No. 0381398.

This report is for the exclusive use of the parties herein shown and is preliminary to the issuance of a title insurance policy and shall become void unless a policy is issued, and the full premium paid.

2. Easement, including terms and provisions contained therein:
Recording Information: August 03, 1949 in Book 209, Page 0670, Deed Records
In Favor of: United States of America
For: Electrical power transmission line and appurtenant signal lines, etc.

3. An easement reserved in a deed, including the terms and provisions thereof;
Recorded: June 28, 1961 in Book 277, Page 0328, Deed Records
From: Ben H. Pharis and Janet E. Pharis, husband and wife
To: Northwest Natural Gas Company, a corporation
For: Access
Affects: Westerly 50 Feet

4. Mortgage and Deed of Trust and the terms and conditions thereof.
Grantor/Trustor: Northwest Natural Gas Company, an Oregon corporation
(formerly Portland Gas & Coke Company)
Grantee/Beneficiary: Bankers Trust Company, a New York corporation
Trustee: Stanley Burg
Amount: \$Undisclosed
Recorded: November 15, 1998
Recording Information: Volume 991, Page 0164, Microfilm Records

(Affects: Covers Additional Property)

5. Unrecorded leases or periodic tenancies, if any.

6. The following pertain to Lender's Extended Coverage only:
 - a. Parties in possession, or claiming to be in possession, other than the vestees shown herein.
 - b. Statutory liens for labor and/or materials, including liens for contributions due to the State of Oregon for employment compensation and for workman's compensation, or any rights thereto, where no notice of such liens or rights appears of record.

- END OF EXCEPTIONS -

NOTE: We find no judgments or United States Internal Revenue liens against Elwood Martin

NOTE: This Report does not include a search for Financing Statements filed in the Office of the Secretary of State, or in a county other than the county wherein the premises are situated, and no liability is assumed if a Financing Statement is filed in the Office of the County Clerk covering Fixtures on the premises wherein the lands are described other than by metes and bounds or under the rectangular survey system or by recorded lot and block.

NOTE: According to the public record, the following deed(s) affecting the property herein described have been recorded within 24 months of the effective date of this report: NONE

Situs Address as disclosed on Linn County Tax Roll:

730 34th Ave SW, Albany, OR 97322

**THANK YOU FOR CHOOSING FIRST AMERICAN TITLE!
WE KNOW YOU HAVE A CHOICE!**

RECORDING INFORMATION

Filing Address: **First American Title Recorder for Linn County**
2405 14th Avenue SE, Ste. B
P.O. Box 981
Albany, OR 97321

Recording Fees: \$ **26.00** per document (most documents) (1st page)
\$ **5.00** per additional page
\$ **20.00** non-standard fee
\$ **5.00** each additional title



First American Title Insurance Company of Oregon

SCHEDULE OF EXCLUSIONS FROM COVERAGE

ALTA LOAN POLICY (06/17/06)

The following matters are expressly excluded from the coverage of this policy, and the Company will not pay loss or damage, costs, attorneys' fees, or expenses that arise by reason of:

1. (a) Any law, ordinance, permit, or governmental regulation (including those relating to building and zoning) restricting, regulating, prohibiting, or relating to
 - (i) the occupancy, use, or enjoyment of the Land;
 - (ii) the character, dimensions, or location of any improvement erected on the Land;
 - (iii) the subdivision of land; or
 - (iv) environmental protection;
 or the effect of any violation of these laws, ordinances, or governmental regulations. This Exclusion 1(a) does not modify or limit the coverage provided under Covered Risk 5.
 - (b) Any governmental police power. This Exclusion 1(b) does not modify or limit the coverage provided under Covered Risk 6.
2. Rights of eminent domain. This Exclusion does not modify or limit the coverage provided under Covered Risk 7 or 8.
3. Defects, liens, encumbrances, adverse claims, or other matters
 - (a) created, suffered, assumed, or agreed to by the Insured Claimant;
 - (b) not Known to the Company, not recorded in the Public Records at Date of Policy, but Known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;
 - (c) resulting in no loss or damage to the Insured Claimant;
 - (d) attaching or created subsequent to Date of Policy (however, this does not modify or limit the coverage provided under Covered Risk 11, 13, or 14); or
 - (e) resulting in loss or damage that would not have been sustained if the Insured Claimant had paid value for the Insured Mortgage.
4. Unenforceability of the lien of the Insured Mortgage because of the inability or failure of an Insured to comply with applicable doing-business laws of the state where the Land is situated.
5. Invalidity or unenforceability in whole or in part of the lien of the Insured Mortgage that arises out of the transaction evidenced by the Insured Mortgage and is based upon usury or any consumer credit protection or truth-in-lending law.
6. Any claim, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that the transaction creating the lien of the Insured Mortgage, is
 - (a) a fraudulent conveyance or fraudulent transfer, or
 - (b) a preferential transfer for any reason not stated in Covered Risk 13(b) of this policy.
7. Any lien on the Title for real estate taxes or assessments imposed by governmental authority and created or attaching between Date of Policy and the date of recording of the Insured Mortgage in the Public Records. This Exclusion does not modify or limit the coverage provided under Covered Risk 11(b).

ALTA OWNER'S POLICY (06/17/06)

The following matters are expressly excluded from the coverage of this policy, and the Company will not pay loss or damage, costs, attorneys' fees, or expenses that arise by reason of:

1. (a) Any law, ordinance, permit, or governmental regulation (including those relating to building and zoning) restricting, regulating, prohibiting, or relating to
 - (i) the occupancy, use, or enjoyment of the Land;
 - (ii) the character, dimensions, or location of any improvement erected on the Land;
 - (iii) the subdivision of land; or
 - (iv) environmental protection;
 or the effect of any violation of these laws, ordinances, or governmental regulations. This Exclusion 1(a) does not modify or limit the coverage provided under Covered Risk 5.
 - (b) Any governmental police power. This Exclusion 1(b) does not modify or limit the coverage provided under Covered Risk 6.
2. Rights of eminent domain. This Exclusion does not modify or limit the coverage provided under Covered Risk 7 or 8.
3. Defects, liens, encumbrances, adverse claims, or other matters
 - (a) created, suffered, assumed, or agreed to by the Insured Claimant;
 - (b) not Known to the Company, not recorded in the Public Records at Date of Policy, but Known to the Insured Claimant and not disclosed in writing to the Company by the Insured Claimant prior to the date the Insured Claimant became an Insured under this policy;
 - (c) resulting in no loss or damage to the Insured Claimant;
 - (d) attaching or created subsequent to Date of Policy (however, this does not modify or limit the coverage provided under Covered Risks 9 and 10); or
 - (e) resulting in loss or damage that would not have been sustained if the Insured Claimant had paid value for the Title.
4. Any claim, by reason of the operation of federal bankruptcy, state insolvency, or similar creditors' rights laws, that the transaction vesting the Title as shown in Schedule A, is
 - (a) a fraudulent conveyance or fraudulent transfer; or
 - (b) a preferential transfer for any reason not stated in Covered Risk 9 of this policy.
5. Any lien on the Title for real estate taxes or assessments imposed by governmental authority and created or attaching between Date of Policy and the date of recording of the deed or other instrument of transfer in the Public Records that vests Title as shown in Schedule A.

SCHEDULE OF STANDARD EXCEPTIONS

1. The Lien of Real Estate Taxes or Assessments imposed on the title by a governmental authority that are not shown as existing liens in the records of any taxing authority that levies taxes or assessments on real property or in the public records.
2. Any Facts, Rights, Interests, or Claims that are not shown in the public records but that could be ascertained by an inspection of the land or by making inquiry of persons in possession of the land.
3. Easements, Claims of Easements or Encumbrances that are not shown in the public records.
4. Any Encroachment, Encumbrance, Violation, Variation, or Adverse Circumstance affecting the title including discrepancies, conflicts in boundary lines, shortage in area, or any other facts that would be disclosed by an accurate and complete land survey of the land, and that are not shown in the public records.
5. Unpatented Mining Claims; Reservations or Exceptions in Patents or in acts authorizing the issuance thereof; Water Rights, Claims or Title to Water.
6. Any Lien, or Right to a Lien, for Services, Labor or Material theretofore or hereafter furnished, imposed by law and not shown in the public records.

Exhibit "A"

Real property in the County of Linn, State of Oregon, described as follows:

BEGINNING ON THE NORTH LINE OF AND NORTH 89° 14' EAST 710.40 FEET FROM THE NORTHWEST CORNER OF THE TRUETT DAVIS DONATION LAND CLAIM, BEING CLAIM NO. 38, IN TOWNSHIP 11 SOUTH, RANGE 4 WEST OF THE WILLAMETTE MERIDIAN, AND CLAIM NO. 54, IN TOWNSHIP 11 SOUTH, RANGE 3 WEST OF THE WILLAMETTE MERIDIAN, IN LINN COUNTY, OREGON;
THENCE RUNNING SOUTH 0° 46' EAST 182.8 FEET TO A 1/2 INCH IRON ROD;
THENCE SOUTH 76° 43' EAST 659.43 FEET TO A 1/2 INCH IRON ROD ON THE WEST RIGHT-OF-WAY LINE OF THE SOUTHERN PACIFIC RAILROAD;
THENCE NORTH 0° 14' EAST ALONG SAID RIGHT-OF-WAY 343.0 FEET TO THE NORTH LINE OF SAID TRUETT DAVIS DONATION LAND CLAIM;
THENCE SOUTH 89° 14' WEST 645.7 FEET TO THE PLACE OF BEGINNING.

EXCEPTING THEREFROM A PORTION OF THE PROPERTY DEEDED TO CITY OF ALBANY, A MUNICIPAL CORPORATION BY DEED RECORDED MARCH 14, 1973 IN VOLUME 57, PAGE 0823, MICROFILM RECORDS

THE LEGAL DESCRIPTION WAS CREATED PRIOR TO JANUARY 01, 2008.

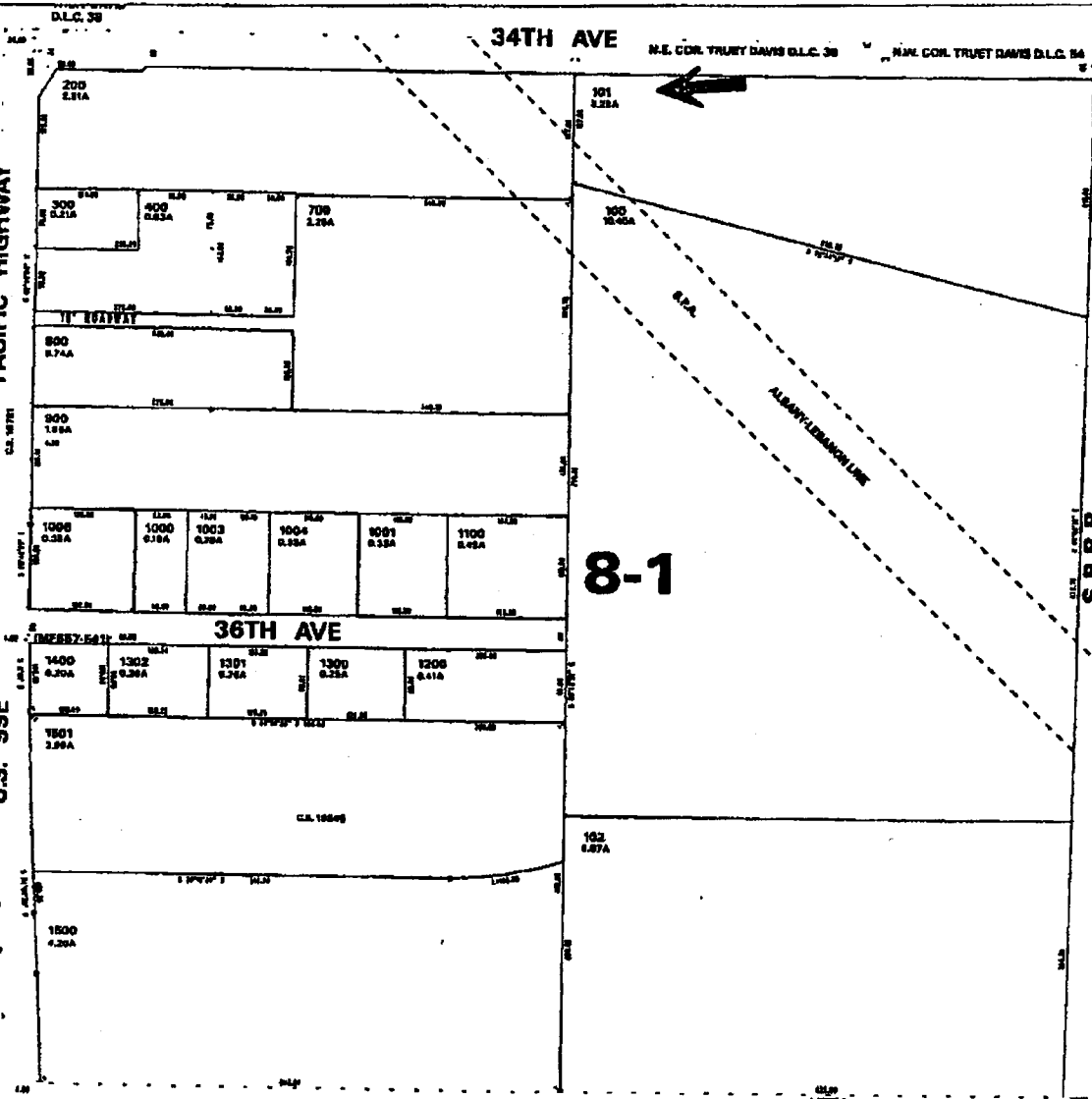
Tax Parcel Number: 0381398

SEE MAP 11 4W 13 DB

SEE MAP 11 4W 13DC

PACIFIC HIGHWAY

U.S. 99E



34TH AVE

36TH AVE

8-1

S.P.R.R.

SEE MAP 11 3W 19

102-41
307 INT
500-50
700-43
801-00
1002-00
1006-00

SEE MAP 11 3W 18C



**THIS MAP FURNISHED AS A CONVENIENCE
BY FIRST AMERICAN TITLE INSURANCE**
This plat is made solely for the purpose of assisting
in locating said premises and the company assumes
no liability for variations, if any, in dimensions
and location ascertained by actual survey.

TRANSMISSION LINE EASEMENT

The GRANTOR, herein so styled whether one or more, BEN H. PHARIS and JANET E. PHARIS, husband and wife,

For and in consideration of the sum of FOUR HUNDRED ----- Dollars (\$ 400.00),

in hand paid by the UNITED STATES OF AMERICA, receipt of which is hereby acknowledged, hereby grants, bargains, sells, and conveys to the UNITED STATES OF AMERICA and its assigns, a perpetual easement and right to enter and erect, operate, maintain, repair, rebuild, and patrol one or more electric power transmission lines and appurtenant signal lines, poles, towers, wires, cables, and appliances necessary in connection therewith, in, upon, over, under, and across the following-described parcel of land in the County of Linn, in the State of Oregon, to wit:

That portion of that part of the Trust Davis Donation Land Claim No. 38 in Section 13, Township 11 South, Range 4 West of the Willamette Meridian and the Trust Davis Donation Land Claim No. 54 in Section 16, Township 11 South, Range 3 West of the Willamette Meridian, all being in Linn County, Oregon, described as: Beginning at a point which is N. 88° 30' E. a distance of 710 feet and south a distance of 25 feet from the northwest corner of the Trust Davis Donation Land Claim No. 38 in Section 13, Township 11 South, Range 4 West, Willamette Meridian; thence South on a line parallel to the west line of said Donation Land Claim No. 38 a distance of 1305.9 feet; thence easterly on a line parallel with the north line of said Claim No. 38 and the north line of the Trust Davis Donation Land Claim No. 54 in Section 16, Township 11 South, Range 3 West, Willamette Meridian, a distance of 620.8 feet to the west line of the Southern Pacific Company right of way; thence northerly along said west line of the Southern Pacific Company right of way a distance of 1305.9 feet; thence westerly on a line parallel to the north line of said Donation Land Claim No. 54 and said Donation Land Claim No. 38 a distance of 647.6 feet to the point of beginning, which lies within a strip of land 100 feet in width, the boundaries of said strip lying 50 feet distant from, on each side of, and parallel to the survey line of the Albany-Lebanon transmission line as now located and staked on the ground over, across, upon, and/or adjacent to the above described property, said survey line being particularly described as follows:

Beginning at survey station 68 + 50.0, a point on the north line of the Trust Davis Donation Land Claim No. 38 in Section 13, Township 11 South, Range 4 West, Willamette Meridian, said point being S. 88° 50' E. a distance of 509.2 feet from the northwest corner of said Donation Land Claim No. 38; thence S. 44° 35' E. a distance of 6848.1 feet to survey station 136 + 98.1 a point on the west line of the Robert Pentland Donation Land Claim No. 69 in Section 19, Township 11 South, Range 3 West, Willamette Meridian, said point being N. 1° 49' E. a distance of 1819.6 feet from the westerly southwest corner of the said Claim No. 69.

PAUL K.

I, PAUL KENNEL, lessee from year to year, under an unrecorded lease for a valuable consideration from the aforementioned grantor, hereby acknowledged, join in this instrument for the sole and specific purpose of subordinating any and all interest I may have in said premises to the easement herein granted to the UNITED STATES OF AMERICA, and as not entering into or becoming a party in any degree or manner to the warranty contained herein.



300 300

together with the right to clear said parcel of land and keep the possession of all brush, timber, structures, and fire hazards, provided however, the words "fire hazards" shall not be interpreted to include growing crops; and also the present and future right to top, lim, fell, and remove all growing trees, dead trees or snags (collectively called "danger trees") located on Grantor's land adjacent to said parcel of land, which could fall upon or against said transmission and signal line facilities.

TO HAVE AND TO HOLD said easement and rights unto the UNITED STATES OF AMERICA and its assigns, forever.

The Grantor covenants to and with the UNITED STATES OF AMERICA and its assigns that the title to all brush and timber cut and removed from said parcel of land and also all growing trees, dead trees or snags (collectively called "danger trees") cut and removed from Grantor's land adjacent to said parcel of land, is and shall be vested in the UNITED STATES OF AMERICA and its assigns and that the consideration paid for conveying said easement and rights herein described is accepted as full compensation for all damages incidental to the exercise of any of said rights.

The Grantor also covenants to and with the UNITED STATES OF AMERICA that Grantor is lawfully seized and possessed of the lands aforesaid; has a good and lawful right and power to sell and convey same; that same are free and clear of encumbrances, except as above indicated; and that Grantor will forever warrant and defend the title to said easement and the quiet possession thereof against the lawful claims and demands of all persons whomsoever.

Dated this 29 day of July, 1949.

Bess A. Pharis
Bess A. Pharis
Janet E. Pharis
Janet E. Pharis
Paul W. Kennel
Paul Kennel

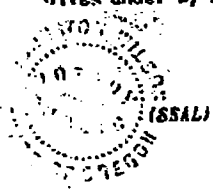
RECORDED
INDEXED

Vol 209 Page 672

STATE OF Oregon)
COUNTY OF Linn) ss:

On the 7 day of July, 1947, personally came before me, a Notary Public in and for said County and State, the within-named ELL H. FEARIS and JANE E. FEARIS, husband and wife, and PAUL KEFREL, to me personally known to be the identical persons described in and who executed the within and foregoing instrument and acknowledged to me that they executed the same as their own free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal the day and year last above written.



Johnston Nelson
Notary Public in and for the
State of Oregon
Residing at _____
My commission expires: Jul 7, 1951

02445 2.25
TRANSMISSION LINE EASEMENT

from
ELL H. FEARIS et ux
to
UNITED STATES OF AMERICA

State of Oregon, ss.
County of Linn, ss.
I hereby certify that the within
was received and duly recorded
by me in Linn County Records
Book of Deeds
Vol 209 Page 670 on
the 3rd day of August
1947, at 4:00 o'clock P.M.
[Signature]
Recorder of Linn County, Oregon

By _____
Deputy

Return
Economic Planning Administration
P. O. Box 100
Portland 8, Oregon

KNOW ALL MEN BY THESE PRESENTS, That Ben E. Pharis and Janet E. Pharis, husband and wife, grantors, in consideration of Ten and no/100 Dollars, to them paid by Northern Natural Gas Company, a corporation, do hereby grant, bargain, sell and convey unto the said grantee and assigns, all the following real property, with the tenements, hereditaments and appurtenances, situated in the County of Linn, and State of Oregon, bounded and described as follows, to-wit:

Beginning on the North line of and North 89° 14' East 718.40 feet from the Northwest corner of the Tract Davis Donation Land Claim, being Claim No. 38, in Township 11 South, Range 4 West of the Willamette Meridian, and Claim No. 54, in Township 11 South, Range 3 West of the Willamette Meridian, in Linn County, Oregon; and running thence South 0° 46' East 182.8 feet to a 1/2" iron rod, thence South 76° 43' East 677.43 feet to a 1/2" iron rod on the West right-of-way line of the Southern Pacific Railroad; thence North 0° 14' East along said right of way 343.0 feet to the North line of said Tract Davis Donation Land Claim; thence South 89° 14' East 643.7 feet to the place of beginning; Subject to an easement in favor of United States of America for Electrical Distribution facilities as recorded August 3, 1949 in Book 209, Page 670 of the Linn County and records; ALSO: Reserving unto the Grantors an easement for access purposes only, in, over, across and upon the westerly fifty (50) feet of said real property.

To Have and to Hold the above described and granted premises unto the said grantee, its successors, heirs and assigns forever.

And the grantors do covenant that THEY AND their heirs, assigns and administrators, shall warrant and forever defend the above granted premises free from all encumbrances, except as aforesaid.

and that they will and their heirs, executors and administrators, shall warrant and forever defend the above granted premises, and every part and parcel thereof, against the lawful claims and demands of all persons whatsoever.

Witness my hand and seal this 28th day of June, 1961.

Ben E. Pharis (SEAL)
Janet E. Pharis (SEAL)

STATE OF OREGON,

County of Linn }
 On this 28 day of June, 1961, before me, the undersigned, a Notary Public in and for said County and State, personally appeared the within named *Ben E. Pharis & Janet E. Pharis* who

known to me to be the identical individuals described in and who executed the within instrument, and acknowledged to me that they executed the same freely and voluntarily.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

John E. ...
 Notary Public for Oregon
 My commission expires 11/17/62

WARRANTY DEED

TO

AFTER RECORDING RETURN TO
 Tripp & Tripp
 P. O. Box 346
 Albany, Oregon

(DON'T USE THIS SPACE, RESERVED FOR RECORDING LAGO, IN COUNTY THIS SPACE IS USED)

STATE OF OREGON,

County of Linn }
 I certify that the within instrument was received for record on the 28 day of June, 1961, at 4:28 o'clock P.M., and recorded in book 277 on page 328 Record of Deeds of said County.

Witness my hand and seal of County of Linn.

Stella E. ...
 County Clerk - Recorder

By Deputy

189228
 150
 Docment No.

ORDINANCE NO. 3119

AN ORDINANCE AMENDING ORDINANCE NO. 3092, SECTION 1 THEREOF AND DECLARING AN EMERGENCY.

THE PEOPLE OF THE CITY OF ALBANY DO ORDAIN AS FOLLOWS:

Section 1: Section 1 of Ordinance No. 3092 is hereby amended to read as follows:

Beginning S. 0°46' E. 511.5 ft. from the Northwest corner of Truett Davis D.L.C. 38, T. 11 S., R. 4 W.; thence Northerly along the centerline of Pacific Hwy. 99E 521.775 ft.; thence Westerly 208.708 ft.; thence Southerly 521.775 ft.; thence Easterly 208.708 ft. to the place of beginning. Also: (No change from previous ordinance) Beginning on the East line of Pacific Hwy. 99E 40 ft. East of the Northwest corner of Truett Davis D.L.C. 38, T. 11 S., R. 4 W.; thence Easterly along the North line of 34th Avenue to the West line of the Southern Pacific Railroad right-of-way; thence Southerly along said West line 378 ft.; thence N. 76°43' W. 659.43 ft.; thence Southerly 548.75 ft.; thence Westerly 150 ft.; thence Northerly 130 ft.; thence Westerly 520.1 ft. to the East line of Pacific Hwy. 99E; thence Northerly along said East line to the place of beginning.

Section 2: EMERGENCY CLAUSE

Inasmuch as this ordinance is necessary for the immediate preservation of the public health, peace and safety for the citizens of the City of Albany an emergency is hereby declared to exist and it will become effective immediately upon passage by the Council and approval by the Mayor.

Passed by the Council: April 8, 1964

Approved by the Mayor: April 8, 1964

/s/ Larry D. Roth Mayor

Effective Date: April 8, 1964

ATTEST:

/s/ Ernest W. Isham City Recorder

STATE OF OREGON)
COUNTY OF LINN) ss
CITY OF ALBANY)

I, Ernest W. Isham, the duly appointed, qualified and acting Recorder of the City of Albany do hereby certify that the foregoing is a true and exact copy of Ordinance No. 3119 as on record in the office of the Recorder of the City of Albany, Linn County, Oregon.

Dated this 13th day of April, 1964

Ernest W. Isham City Recorder

Exhibit G

Proposed Journal entry to be used to record the transaction on the Company's books

NORTHWEST NATURAL GAS COMPANY
Proforma Entries
(Thousands)

	DR	CR
131 Cash	710	
101 Utility Plant- Building		406
101 Utility Plant- Land		21
102 Gas Plant Purchased or Sold	406	
102 Gas Plant Purchased or Sold	21	
108 Accumulated Depreciation	187	
102 Gas Plant Purchased or Sold		187
102 Gas Plant Purchased or Sold		710
409 Tax Expense	183	
236 Taxes payable		183
<i>Sale of Albany property</i>		
102 Gas Plant Purchased or Sold	470	
421 Gain on Sale of Property		470
<i>Transfer from 102</i>		
421 Gain on Sale of Property	470	
409 Tax Expense		183
186 Deferred Gain		287
<i>Deferral of net gain for refund to customers</i>		
403 Operating Expense-Depreciation		9
108 Accumulated Depreciation	9	
409 Income Taxes	3	
236 Taxes Payable		3
<i>Reduction in depreciation expense net of tax</i>		