

**Portland Natural Gas Transmission System
Total Operations & Maintenance Expenses
For the 12 Month Period Ending 12/31/2007, As Adjusted**

(In Dollars)

Line No.	Description	FERC Acct	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total	Adjustments	Total, As Adjusted
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Transmission Expenses																
2	Maintenance																
3	Maintenance of Mains	863	-	-	-	-	-	-	-	-	-	-	-	201,218	201,218	948,000	1,149,218
4	Total Transmission Expenses		-	-	-	-	-	-	-	-	-	-	-	201,218	201,218	948,000	1,149,218
5	Administrative and General Expenses																
6	Uncollectible Accounts	904	1,110,820	1,183,826	1,183,556	1,196,882	1,203,906	1,214,708	1,218,720	1,230,527	1,238,310	1,241,568	1,254,136	1,257,198	14,534,157	(14,534,157)	-
7	Outside Services Employed	923	510,000	545,000	545,000	585,891	576,986	561,232	590,386	829,626	545,000	610,013	641,654	1,256,471	7,797,259	(1,100,771)	6,696,488
8	Regulatory Commission Expenses	928	-	-	-	-	-	-	-	-	-	-	-	84,183	84,183	342,336	426,519
9	Total Administrative and General Expenses		1,620,820	1,728,826	1,728,556	1,782,773	1,780,892	1,775,940	1,809,106	2,060,153	1,783,310	1,851,581	1,895,790	2,597,852	22,415,599	(15,292,592)	7,123,007
10	Total Operation and Maintenance Expenses		1,620,820	1,728,826	1,728,556	1,782,773	1,780,892	1,775,940	1,809,106	2,060,153	1,783,310	1,851,581	1,895,790	2,799,070	22,616,817	(14,344,592)	8,272,225