

**Portland Natural Gas Transmission System  
Total Operations and Maintenance Expenses  
For the Twelve Months Ended December 31, 2007, As Adjusted**

(In Dollars)

Line No.	Description (a)	FERC Acct (b)	Jan-07 (c)	Feb-07 (d)	Mar-07 (e)	Apr-07 (f)	May-07 (g)	Jun-07 (h)	Jul-07 (i)	Aug-07 (j)	Sep-07 (k)	Oct-07 (l)	Nov-07 (m)	Dec-07 (n)	Total (o)	Adjustments (p)	Total, As Adjusted (q)
<b>1</b>	<b>Transmission Expenses</b>																
<b>2</b>	<b>Operation</b>																
3	Operation Supervision and Engineering	850	32,931	26,032	24,893	40,529	75,999	39,224	47,670	38,028	28,321	37,404	54,979	49,859	495,869	9,079	504,948
4	System Control and Load Dispatching	851	50,265	50,288	52,240	58,278	61,710	94,315	73,894	62,922	60,552	72,262	74,141	80,181	791,048	14,484	805,532
5	Mains Expenses	856	13,336	8,997	8,508	35,561	11,118	11,671	18,366	12,915	14,050	9,983	11,855	37,726	194,087	3,553	197,640
6	Measuring and Reg. sta. Expenses	857	16,839	6,726	(20,795)	12,476	6,401	9,977	5,152	5,959	6,707	3,205	30,786	6,210	89,643	1,641	91,284
<b>7</b>	<b>Maintenance</b>																
8	Maint. of Mains	863	-	-	-	-	-	-	-	-	-	-	-	201,218	201,218	948,000	1,149,218
<b>9</b>	<b>Total Transmission Expenses</b>		<b>113,371</b>	<b>92,043</b>	<b>64,846</b>	<b>146,843</b>	<b>155,228</b>	<b>155,187</b>	<b>145,082</b>	<b>119,824</b>	<b>109,630</b>	<b>122,854</b>	<b>171,762</b>	<b>375,194</b>	<b>1,771,865</b>	<b>976,757</b>	<b>2,748,622</b>
<b>10</b>	<b>Administrative and General Expenses</b>																
11	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)	-
12	Administrative and General Salaries	920	46,703	44,600	46,050	53,263	57,837	57,826	57,332	60,091	64,303	61,217	59,794	57,203	666,219	12,198	678,417
13	Office Supplies and Expenses	921	49,421	35,048	40,557	65,837	42,373	23,000	30,324	24,744	66,781	38,216	65,030	59,944	541,275	9,910	551,185
14	Outside Services Employed	923	186,256	216,952	250,515	192,163	96,955	135,283	(1,281)	401,910	73,031	287,294	200,991	817,368	2,857,436	(1,191,215)	1,666,221
15	Property Insurance	924	-	-	47,508	-	-	-	129,692	-	(1,169)	-	(421)	-	175,610	3,215	178,825
16	Injuries and Damages	925	-	19,420	-	-	89,286	45,738	-	1,885	93,577	(40,093)	1,885	-	211,699	3,876	215,575
17	Employee Pensions and Benefits	926	101,379	97,085	82,365	112,734	121,153	126,792	135,991	107,173	125,681	123,995	122,741	123,495	1,380,583	25,278	1,405,861
18	Regulatory Commission Expenses	928	-	-	-	-	-	-	-	99,247	-	-	-	84,183	183,430	344,153	527,583
19	Miscellaneous General Expenses	930.2	429	27,892	1,200	100	1,249	4,062	79,959	1,585	-	3,364	1,917	11,291	133,050	2,436	135,486
20	Rents	931	12,442	11,959	11,959	14,953	12,905	13,342	13,287	13,166	13,166	13,166	17,955	13,194	161,493	2,957	164,450
<b>21</b>	<b>Total Administrative and General Expenses</b>		<b>1,507,449</b>	<b>1,636,782</b>	<b>1,663,710</b>	<b>1,635,931</b>	<b>1,625,664</b>	<b>1,620,752</b>	<b>1,664,024</b>	<b>1,940,328</b>	<b>1,673,680</b>	<b>1,728,728</b>	<b>1,724,028</b>	<b>2,423,876</b>	<b>20,844,952</b>	<b>(15,321,349)</b>	<b>5,523,602</b>
<b>22</b>	<b>Total Operation and Maintenance Expenses</b>		<b>1,620,820</b>	<b>1,728,826</b>	<b>1,728,556</b>	<b>1,782,773</b>	<b>1,780,892</b>	<b>1,775,940</b>	<b>1,809,106</b>	<b>2,060,153</b>	<b>1,783,310</b>	<b>1,851,581</b>	<b>1,895,790</b>	<b>2,799,070</b>	<b>22,616,817</b>	<b>(14,344,592)</b>	<b>8,272,225</b>