

Portland Natural Gas Transmission System  
Analysis of Outside Services - Account No. 923  
12 Month Period Ended December 31, 2007, As Adjusted  
(In Dollars)

Line No.	Vendor (a)	Description (b)	Base Period Amount (c)
1	Other	Administrative	32,956
2	Andrews Kurth LLP	Legal Services	188,854
3	Elrod PLLC	Legal Services	1,040,414
4	Bryan Cave LLP	Legal Services	14,000
5	KPMG	Audit Services	70,920
6	Kirkpatrick & Lockhart	Legal Services	24,026
7	M&N OPERATING CO LLC	Joint Facility operating costs	728,676
8	9207670 Delaware Inc & 1120436 Alberta Ltd	Corporate Overhead	<u>757,590</u>
9	Total Outside Services		<u>2,857,436</u>
	Test Period Adjustments		
10	Reduction in Legal Services		(1,220,768)
11	Proportionate increase in fixed service fee		<u>29,553</u>
12	Total Test Period Adjustments		<u>(1,191,215)</u>
13	Total Outside Services As Adjusted		<u><u>1,666,221</u></u>