

**Portland Natural Gas Transmission System
Working Capital
12 Month Period Ending December 31, 2007, as Adjusted**

Line No.	Description	Reference	<u>13-Month Average</u>
	(a)	(b)	(In Dollars) (c)
1	Prepaid Taxes	Schedule E-2	202,625
2	Materials and Supplies	Schedule E-2	55,759
3	Miscellaneous Prepayments	Schedule E-2	<u>1,903</u>
4	Total Working Capital		<u><u>260,287</u></u>