

**Portland Natural Gas Transmission System  
 Labor Cost  
 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	8,756	19,388	17,874	20,341	30,448	22,965	22,502	9,105	10,480	16,912	15,294	26,311	220,376	4,035	224,411
4	System Control and Load Dispatching	851	49,372	49,998	45,375	53,055	58,489	70,336	56,973	57,694	56,347	60,278	58,819	57,169	673,905	12,339	686,244
5	Mains Expenses	856	10,349	8,339	6,955	6,288	8,370	8,454	9,533	11,324	11,073	9,734	9,807	6,938	107,164	1,962	109,126
6	Measuring and Reg. sta. Expenses	857	13,732	6,726	6,623	7,223	5,777	6,363	3,791	5,282	3,868	3,205	4,425	2,524	69,539	1,273	70,812
<b>7</b>	<b>Total Transmission Expenses</b>		<b>82,209</b>	<b>84,451</b>	<b>76,827</b>	<b>86,907</b>	<b>103,084</b>	<b>108,118</b>	<b>92,799</b>	<b>83,405</b>	<b>81,768</b>	<b>90,129</b>	<b>88,345</b>	<b>92,942</b>	<b>1,070,984</b>	<b>19,609</b>	<b>1,090,593</b>
<b>8</b>	<b>Administrative and General Expenses</b>																
9	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
<b>10</b>	<b>Total Administrative and General Expenses</b>		<b>46,703</b>	<b>44,600</b>	<b>46,050</b>	<b>53,263</b>	<b>57,837</b>	<b>57,826</b>	<b>57,332</b>	<b>60,091</b>	<b>64,303</b>	<b>61,217</b>	<b>59,794</b>	<b>57,203</b>	<b>666,219</b>	<b>12,198</b>	<b>678,417</b>
<b>11</b>	<b>Total Operation and Maintenance Expenses</b>		<b>128,912</b>	<b>129,051</b>	<b>122,877</b>	<b>140,170</b>	<b>160,921</b>	<b>165,944</b>	<b>150,131</b>	<b>143,496</b>	<b>146,071</b>	<b>151,346</b>	<b>148,139</b>	<b>150,145</b>	<b>1,737,203</b>	<b>31,807</b>	<b>1,769,010</b>