

**Portland Natural Gas Transmission System
Analysis of Group Benefits - Account No. 926
12 Month Period Ended December 31, 2007, As Adjusted**

(In Dollars)

Line No.	Description (a)	Base Period Amount (b)
1	Health & Dental Insurance	156,102
2	Statutory Benefits	99,608
3	Life & Disability	37,569
4	Benefits Administration	23,285
5	Savings Plan	75,610
6	Pension Plan	296,209
7	Other Employee Benefits	13,877
8	Incentive Compensation	<u>678,323</u>
9	Total Group Benefits	<u><u>1,380,583</u></u>
	Test Period Adjustments	
10	Proportionate increase in fixed service fee	<u>25,278</u>
11	Total Test Period Adjustments	<u>25,278</u>
12	Total Group Benefits As Adjusted	<u><u>1,405,861</u></u>