

**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	9207670 Delaware Inc.	Pipeline Service Agreement	5,113,991
2	1120436 Alberta Ltd	Pipeline Service Agreement	1,440,000
3	Elrod PLLC	Legal Services	1,040,414
4	Andrews Kurth LLP	Legal Services	188,854
5	Bryan Cave LLP	Legal Services	14,000
6	Total Outside Services per Books		7,797,259
Test Period Adjustments			
7	Reduction in Legal Fees		(1,220,768)
8	Adjustment to Pipeline Service Agreements		119,997
9	Total Test Period Adjustments		(1,100,771)
10	Total Outside Services As Adjusted		6,696,488