

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

(In Dollars)

Line No.	Month	Year	Acct 154	Acct 165		Total
			Materials & Supplies (a)	Prepaid Taxes (b)	Prepaid Misc. (c)	
1	December	2006	55,759	1,044,370	3,566	1,103,695
2	January	2007	55,759	56,829	2,682	115,270
3	February	2007	55,759	-	1,799	57,558
4	March	2007	55,759	-	916	56,675
5	April	2007	55,759	236,005	16	291,780
6	May	2007	55,759	-	-	55,759
7	June	2007	55,759	-	8,833	64,592
8	July	2007	55,759	-	7,950	63,709
9	August	2007	55,759	-	7,067	62,826
10	September	2007	55,759	-	6,183	61,942
11	October	2007	55,759	-	5,300	61,059
12	November	2007	55,759	-	4,417	60,176
13	December	2007	55,759	1,208,064	3,533	1,267,356
14	13 Month Total		724,867	2,545,268	52,262	3,322,397
15	13 Month Average Balance		55,759	195,790	4,020	255,569
16	Test Period Adjustments		-	6,835	(2,117)	4,718
17	Adjusted 13 Month Average Balance		55,759	202,625	1,903	260,287