

**Portland Natural Gas Transmission System
Material and Other Charges
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)
1 Transmission Expenses																	
2 Operation																	
3	Operation Supervision and Engineering	850	24,175	6,644	7,019	20,188	45,551	16,259	25,168	28,923	17,841	20,492	39,685	23,548	275,493	5,044	280,537
4	System Control and Load Dispatching	851	893	290	6,865	5,223	3,221	23,979	16,921	5,228	4,205	11,984	15,322	23,012	117,143	2,145	119,288
5	Mains Expenses	856	2,987	658	1,553	29,273	2,748	3,217	8,833	1,591	2,977	249	2,048	30,788	86,923	1,591	88,514
6	Measuring and Reg. sta. Expenses	857	3,107	-	(27,418)	5,253	624	3,614	1,361	677	2,839	-	26,361	3,686	20,104	368	20,472
7	Maint. of Mains	863	-	-	-	-	-	-	-	-	-	-	-	201,218	201,218	948,000	1,149,218
8	Total Transmission Expenses		31,162	7,592	(11,981)	59,936	52,144	47,069	52,283	36,419	27,862	32,725	83,417	282,252	700,881	957,148	1,658,029
9 Administrative and General Expenses																	
10	Uncollectible Accounts	904	1,110,820	1,183,826	1,183,556	1,196,882	1,203,906	1,214,708	1,218,720	1,230,527	1,238,310	1,241,568	1,254,136	1,257,198	14,534,157	(14,534,157)	-
11	Office Supplies and Expenses	921	49,421	35,048	40,557	65,837	42,373	23,000	30,324	24,744	66,781	38,216	65,030	59,944	541,275	9,910	551,185
12	Outside Services Employed	923	186,256	216,952	250,515	192,163	96,955	135,283	(1,281)	401,910	73,031	287,294	200,991	817,368	2,857,436	(1,191,215)	1,666,221
13	Property Insurance	924	-	-	47,508	-	-	-	129,692	-	(1,169)	-	(421)	-	175,610	3,215	178,825
14	Injuries and Damages	925	-	19,420	-	-	89,286	45,738	-	1,885	93,577	(40,093)	1,885	-	211,699	3,876	215,575
15	Employee Pensions and Benefits	926	101,379	97,085	82,365	112,734	121,153	126,792	135,991	107,173	125,681	123,995	122,741	123,495	1,380,583	25,278	1,405,861
16	Regulatory Commission Expenses	928	-	-	-	-	-	-	-	99,247	-	-	-	84,183	183,430	344,153	527,583
17	Miscellaneous General Expenses	930.2	429	27,892	1,200	100	1,249	4,062	79,959	1,585	-	3,364	1,917	11,291	133,050	2,436	135,486
18	Rents	931	12,442	11,959	11,959	14,953	12,905	13,342	13,287	13,166	13,166	13,166	17,955	13,194	161,493	2,957	164,450
19	Total Administrative and General Expenses		1,460,746	1,592,182	1,617,660	1,582,668	1,567,827	1,562,926	1,606,692	1,880,237	1,609,377	1,667,511	1,664,234	2,366,673	20,178,733	(15,333,547)	4,845,185
20	Total Operation and Maintenance Expenses		1,491,908	1,599,775	1,605,679	1,642,604	1,619,971	1,609,996	1,658,975	1,916,657	1,637,239	1,700,235	1,747,651	2,648,925	20,879,614	(14,376,399)	6,503,215