

**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)
1	Transmission Expenses																
2	Operation																
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
7	Total Transmission Expenses		82,209	84,451	76,827	86,907	103,084	108,118	92,799	83,405	81,768	90,129	88,345	92,942	1,070,984	19,609	1,090,593
8	Administrative and General Expenses																
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
10	Total Administrative and General Expenses		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
11	Total Operation and Maintenance Expenses		128,912	129,051	122,877	140,170	160,921	165,944	150,131	143,496	146,071	151,346	148,139	150,145	1,737,203	31,807	1,769,010