

A&G Summary	Category	\$ Millions					FTEs					2008 to 2011 % Change			
		2006 Actuals	2007 Actuals	2008 Actuals	2009 Forecast	2010 FOM	2011 FOM	2006 Actuals	2007 Actuals	2008 Actuals	2009 To Date		2010 FOM	2011 FOM	
	Major Functional Areas														
	Facilities and General Plant Maintenance	10.4	10.4	10.7	10.9	10.7	10.7	11.0	11.0	14.1	13.3	11.5	11.5	(2.6)	-6.6%
	Accounting/Finance	9.1	8.1	7.9	8.3	8.3	8.3	8.8	8.8	77.6	78.7	79.7	79.7	3.0	1.3%
	HR/Employee Support (net of capital allocs.)	5.6	5.5	7.6	5.9	5.8	5.8	5.9	5.9	98.9	99.5	102.9	105.1	5.7	1.9%
	Insurance / I&D	6.7	9.4	11.9	9.3	11.9	10.5	10.5	10.5	6.4	6.2	7.0	7.0	0.6	2.8%
	Legal	5.9	5.9	7.4	6.0	6.7	7.7	7.7	7.7	25.3	25.4	30.6	30.6	2.3	2.7%
	Regulatory Affairs	2.7	2.3	2.4	2.2	2.5	2.5	2.5	2.5	28.5	28.6	29.0	29.0	0.4	0.4%
	Corporate Governance	2.6	2.8	3.1	3.1	3.3	3.4	3.4	3.4	15.4	17.6	16.1	16.1	1.0	2.2%
	Business Support Services	2.4	2.2	2.1	2.4	2.5	2.5	2.5	2.5	8.1	8.1	8.0	8.0	0.1	0.5%
	Environmental Services	1.0	0.9	1.1	1.1	1.5	1.6	1.6	1.6	-	-	-	-	-	-
	Corporate R&D	0.2	0.3	0.2	0.4	0.4	0.8	0.8	0.8	-	-	-	-	-	-
	Contract Services/Purchasing	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	11.0	19.4	21.2	21.0	(0.2)	-0.3%
	Security and Business Continuity	0.7	1.0	1.3	1.5	1.5	1.5	1.5	1.5	4.8	6.1	7.0	9.0	2.0	8.8%
	Corp Communications/Public Affairs	1.6	2.1	2.1	1.9	1.8	1.9	1.9	1.9	18.4	21.9	19.3	21.8	2.5	4.1%
	Load Research	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	-	-	-	-	-	-
	Hydro Licensing	0.3	0.4	0.5	0.4	0.4	0.5	0.5	0.5	-	-	-	-	-	-
	Performance Management (a)	1.0	1.1	1.1	1.0	1.1	1.2	1.2	1.2	12.0	13.2	13.5	12.6	(0.9)	-2.2%
	Governmental Affairs	1.0	1.0	1.1	1.2	1.3	1.3	1.3	1.3	12.4	10.9	13.7	12.5	0.4	1.2%
	Subtotal	52.1	54.6	61.5	56.8	60.9	62.3	62.3	62.3	347.7	349.5	352.5	361.4	14.4	1.4%
	Other A&G Costs														
	IT: Direct & Allocated	6.8	7.1	7.6	8.1	8.4	11.9	11.9	11.9	268.8	271.6	276.1	287.4	24.8	3.0%
	A&G/IT Labor Cost Adjustment	-	-	-	(0.5)	(1.9)	(2.5)	(2.5)	(2.5)	-	-	(4.5)	(11.9)	(27.6)	(27.6)
	Unapplied Corporate Cost Adjustments	-	-	-	(0.8)	(13.0)	-	-	-	-	-	-	-	-	-
	Other Service Providers to A&G	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	-	-	-	-	-	-
	Benefits (net of capital allocs.)	28.7	30.9	29.9	33.5	34.1	43.7	43.7	43.7	13.9	13.6%	13.9	13.6%	0.0	2.8%
	PTO Loadings to A&G	3.9	3.9	4.2	4.3	4.6	4.6	4.6	4.6	0.4	3.3%	0.4	3.3%	0.0	0.0%
	Incentives (net of capital allocs.)	8.9	19.5	15.5	5.8	10.6	5.9	5.9	5.9	(9.6)	-27.7%	(9.6)	-27.7%	-	0.0%
	Severance	-	-	-	0.1	1.8	-	-	-	-	-	-	-	-	-
	Regulatory Fees	3.1	4.2	6.3	6.5	6.5	7.4	7.4	7.4	1.1	5.4%	1.1	5.4%	0.0	0.0%
	Other Membership Costs	0.5	0.7	1.5	1.6	2.1	2.1	2.1	2.1	0.6	12.3%	0.6	12.3%	0.0	0.0%
	Miscellaneous	0.3	0.3	0.1	0.7	0.0	0.2	0.2	0.2	0.1	23.2%	0.1	23.2%	0.0	0.0%
	Subtotal	52.5	66.7	65.3	69.7	53.7	73.6	73.6	73.6	8.3	4.1%	8.3	4.1%	0.0	0.0%
	A&G Offsets														
	Capitalized A&G	(6.4)	(6.6)	(6.5)	(7.2)	(6.6)	(7.6)	(7.6)	(7.6)	(1.1)	5.4%	(1.1)	5.4%	0.0	0.0%
	Duplicate Charge Offset (b)	(1.7)	(1.8)	(1.9)	(2.1)	(2.1)	(2.1)	(2.1)	(2.1)	(0.2)	3.6%	(0.2)	3.6%	0.0	0.0%
	TOTAL A&G (c)	86.6	112.9	118.5	107.3	105.7	126.2	126.2	126.2	7.7	2.1%	7.7	2.1%	0.0	0.0%

Notes:
 (a) Actual costs normalized to reflect shift from Customer Accounting and Distribution to A&G with no change to PGE's corporate costs.