

UG-090024-SI



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 FACSIMILE 206-654-4039  
 www.cngc.com

December 31, 2008

Mr. Dave Danner  
 Secretary and Executive Director  
 Washington Utilities & Transportation Commission  
 1300 S. Evergreen Park Drive SW  
 Olympia, WA 98504-7250

RECEIVED  
 STATE OF WASH.  
 UTIL. AND TRANSP.  
 COMMISSION  
 2009 JAN -2 AM 9:34

Re: WAC 480-90-233 Monthly Reporting

Dear Mr. Danner:

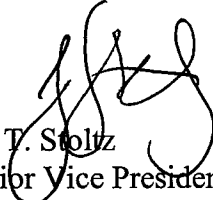
Enclosed is Cascade Natural Gas Corporation's documentation associated with its existing deferred gas cost accounting activity through November of 2008. This information is being supplied in compliance with WAC 480-90-233.

This information consists of individual deferral account summaries, as well as information specifically addressing account accrual development, and account amortization terms.

If there are any questions or areas of concern regarding this information, please contact Paul Schmidt at 206-381-6825.

Sincerely,

CASCADE NATURAL GAS CORP.

  
 Jon T. Stoltz  
 Senior Vice President  
 Regulatory & Gas Supply

attachments

State: Washington  
 Description: 7/1/08 Core Market Commodity Changes  
 Account number: 25308701-DG253  
 Class of customers: Core  
 Deferral period: 7/1/08 - 6/30/09  
 Amortization period: N/A

Narrative: This project records the deferral of the differences between core commodity costs actually incurred and the embedded commodity costs collected in tariffs based on term sales.

Debit (Credit)

Month/Year	Rate	Terms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
							0.00
Jul-08			314,051.35		0.00		314,051.35
Aug-08			109,014.26		2,159.10		425,224.71
Sep-08			81,422.77		2,923.42		509,570.90
Oct-08			(715,983.79)		3,503.30		(202,909.59)
Nov-08			(1,001,282.51)		(1,395.00)		(1,205,587.10)

State: Washington  
 Description: 7/1/08 Core Market Demand Cost Changes  
 Account number: 25308701-DG254  
 Class of customers: Core  
 Deferral period: 7/1/08 - 6/30/09  
 Amortization period: N/A

Narrative: This project records the deferral of the differences between core demand costs actually incurred and the embedded demand costs collected in tariffs based on term sales.

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
							0.00
Jul-08			1,667,277.15		0.00		1,667,277.15
Aug-08			1,635,781.41		11,462.53		3,314,521.09
Sep-08			1,438,514.03		22,787.33		4,775,822.45
Oct-08			482,659.63		32,833.78		5,291,315.86
Nov-08			(427,163.02)		36,377.80		4,900,530.64

State: Washington  
 Description: 7/1/08 Capacity Held for Capacity Release Market  
 Account number: 25308701-DG255  
 Class of customers: Core  
 Deferral period: 7/1/08 -6/30/09  
 Amortization period: N/A

Narrative: Recorded in this deferral are capacity costs held for release.

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
							0.00
Jul-08			1,052,646.65		0.00		1,052,646.65
Aug-08			704,474.79		7,236.95		1,764,358.39
Sep-08			856,600.99		12,129.96		2,633,089.34
Oct-08			885,154.35		18,102.49		3,536,346.18
Nov-08			878,790.83		24,312.38		4,439,449.39

State: Washington  
 Description: 7/1/08 Capacity Releases  
 Account number: 25308701-DG256  
 Class of customers: Core  
 Deferral period: 7/1/08 - 6/30/09  
 Amortization period: N/A

Narrative: Recorded in this deferral are pipeline capacity release credits and pipeline capacity sold to non-core customers through overrun and interruptible rates.

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
							0.00
Jul-08			(1,200,775.52)			0.00	(1,200,775.52)
Aug-08			(1,084,483.83)			(8,255.33)	(2,293,514.68)
Sep-08			(1,246,455.96)			(15,767.91)	(3,555,738.55)
Oct-08			(1,089,127.31)			(24,445.70)	(4,669,311.56)
Nov-08			(704,036.95)			(32,101.52)	(5,405,450.03)

Washington FGA Deferral

Month November, 2008

	<u>Commodity</u>	<u>Capacity Held for Release</u>	<u>Capacity Release</u>	<u>Demand</u>	<u>Amortization</u>	<u>Total</u>
Gas Cost Recognized						
Under the NEW Rates	\$ 18,560,293.86	\$ -	(193,057.59)	\$ 2,728,179.44	\$ 795,636.51	\$ 21,891,052.22
Under the OLD Rates	\$ 94,661.50	\$ -	(1,211.75)	\$ 9,822.28	\$ (873,217.92)	\$ (769,945.89)
Total cost incurred	\$ 17,653,672.85	\$ 878,790.83	(898,306.29)	\$ 2,310,838.70	\$ -	\$ 19,944,996.09
<b>Deferral amount</b>	<b>\$ 1,001,282.51</b>	<b>\$ (878,790.83)</b>	<b>\$ 704,036.95</b>	<b>\$ 427,163.02</b>	<b>\$ (77,581.41)</b>	<b>\$ 1,176,110.24</b>
( ) = credit to gas cost						
S003 000 8051 09990	692010	691010	691010	691010	693010	
1910/2350	\$ (1,001,282.51)	\$ 878,790.83	\$ (704,036.95)	\$ (427,163.02)	\$ 77,581.41	\$ (1,176,110.24)
new subledger eff. 7/1/2008	25308701-DG253	25308701-DG255	25308701-DG256	25308701-DG254		

State: Washington  
 Description: WA Tenaska Mktg Gas  
 Account number: 25308701-DG261  
 Class of customers:  
 Deferral period:  
 Amortization period: NA

Narrative: Tenaska gas storage cost mitigation 11/1/08 thru 3/31/09

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
							0.00
Nov-08			(60,728.33)		0.00		(60,728.33)

State: Washington  
 Description: Washington Equipment Rebate Program  
 Account number: 18604301-RA21  
 Class of customers: Core  
 Deferral period: 11/01/02 - 10/31/08  
 Amortization period: 11/01/07 - 10/31/08

Narrative: To record DSM deferral account for the Washington Equipment Rebate Program Cost

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
Nov-02			750.00		0.00		750.00
Dec-02			4,350.00		3.07		5,103.07
Jan-03			11,750.00		20.30		16,873.37
Feb-03			22,300.00		60.63		39,234.00
Mar-03			24,250.00		156.09		63,640.09
Apr-03			18,150.00		225.39		82,015.48
May-03			11,300.00		300.15		93,615.63
Jun-03			25,950.00		331.56		119,897.19
Jul-03			17,400.00		438.79		137,735.98
Aug-03			11,350.00		504.08		149,590.06
Sep-03			16,900.00		529.80		167,019.86
Oct-03			37,150.00		585.36		204,755.22
Nov-03 (\$0.00058)	18,620,740			(10,800.03)	837.51		194,792.70
Dec-03 (\$0.00058)	27,936,159		20,850.00		796.76	32,584.62	232,821.11
Jan-04 (\$0.00058)	35,438,529		17,050.00		952.30		230,269.06
Feb-04 (\$0.00058)	30,522,101		35,050.00		(17,702.82)	941.86	248,558.10
Mar-04 (\$0.00058)	23,136,555		30,900.00		(13,419.20)	1,016.67	267,055.57
Apr-04 (\$0.00058)	15,507,567		35,600.00		(8,994.39)	1,092.33	294,753.51
May-04 (\$0.00058)	9,945,900		7,750.00		(5,768.62)	1,205.62	297,940.51
Jun-04 (\$0.00058)	8,062,027		18,750.00		(4,675.98)	1,218.66	313,233.19
Jul-04 (\$0.00058)	6,722,609		15,550.00		(3,899.11)	1,281.21	326,165.29
Aug-04 (\$0.00058)	5,496,250		15,500.00		(3,187.83)	1,334.11	339,811.57
Sep-04 (\$0.00058)	6,541,733		5,850.00		(3,794.21)	1,389.92	343,257.28
Oct-04 (\$0.00058)	9,662,596		39,150.00		(5,604.31)	1,247.36	378,050.33
Nov-04 (\$0.00152)	17,441,350		10,350.00		(26,510.85)	1,329.48	363,218.96
Dec-04 (\$0.00152)	26,870,275		55,100.00		(40,538.82)	1,319.90	379,100.04
Jan-05 (\$0.00152)	34,674,445		13,650.00		(52,705.16)	1,550.62	341,595.50
Feb-05 (\$0.00152)	27,548,094		31,500.00		(41,873.10)	1,262.01	332,484.41
Mar-05 (\$0.00152)	23,554,233		27,350.00		(35,802.42)	1,359.95	325,391.94
Apr-05 (\$0.00152)	18,102,204		14,850.00		(27,515.35)	1,437.15	314,163.74
May-05 (\$0.00152)	10,907,867		29,900.00		(16,579.96)	1,433.81	327,917.59
Jun-05 (\$0.00152)	8,366,540		16,650.00		(12,717.14)	1,448.30	333,298.75
Jul-05 (\$0.00152)	6,330,748		30,650.00		(9,622.74)	1,656.03	355,982.04
Aug-05 (\$0.00152)	5,703,436		19,800.00		(8,669.22)	1,768.74	368,881.56
Sep-05 (\$0.00152)	6,812,572		15,400.00		(10,355.11)	1,773.71	375,700.16
Oct-05 (\$0.00152)	10,399,365		31,350.00		(15,807.03)	2,015.53	393,258.66
Nov-05 (\$0.00149)	16,788,981		13,750.00		(25,015.58)	2,041.67	384,034.75
Dec-05 (\$0.00149)	32,959,748		30,500.00		(49,110.02)	2,060.24	367,484.97
Jan-06 (\$0.00149)	31,709,454		31,700.00		(47,247.09)	2,145.50	354,083.38
Feb-06 (\$0.00149)	27,976,760		20,750.00		(41,685.37)	1,867.20	335,015.21
Mar-06 (\$0.00149)	28,785,429		32,350.00		(42,890.29)	1,955.93	326,430.85
Apr-06 (\$0.00149)	19,653,035		6,300.00		(29,283.02)	1,985.79	305,433.62
May-06 (\$0.00149)	12,529,299		27,350.00		(18,668.66)	1,919.99	316,034.95
Jun-06 (\$0.00149)	8,533,689		11,100.00		(12,715.20)	1,922.55	316,342.30
Jul-06 (\$0.00149)	6,435,927		11,200.00		(9,589.53)	2,108.42	320,061.19
Aug-06 (\$0.00149)	5,642,780		12,800.00		(8,407.74)	2,133.21	326,586.66
Sep-06 (\$0.00149)	6,903,382		21,550.00		(10,286.04)	2,106.48	339,957.10
Oct-06 (\$0.00149)	10,137,296		35,300.00		(15,104.57)	2,391.69	362,544.22
Nov-06 (\$0.00149)	19,016,903		11,450.00		(28,335.19)	2,468.32	348,127.35
Dec-06 (\$0.00149)	31,674,506		36,200.00		(47,195.01)	2,449.17	339,581.51
Jan-07 (\$0.00149)	36,134,132		16,500.00		(53,839.86)	2,412.44	304,654.09
Feb-07 (\$0.00149)	34,272,803		74,650.00		(51,066.48)	1,954.86	330,192.47
Mar-07 (\$0.00149)	25,174,234		32,050.00		(37,509.61)	2,345.74	327,078.60
Apr-07 (\$0.00149)	19,038,412		24,025.00		(28,367.23)	2,248.67	324,985.04
May-07 (\$0.00149)	13,107,531		44,875.00		(19,530.22)	2,308.75	352,638.57
Jun-07 (\$0.00149)	8,875,242		6,650.00		(13,224.11)	2,424.39	348,488.85
Jul-07 (\$0.00149)	6,562,011		8,775.00		(9,777.40)	2,475.72	349,962.17
Aug-07 (\$0.00149)	5,923,670		10,950.00		(8,826.27)	2,486.19	354,572.09
Sep-07 (\$0.00149)	6,929,742		4,350.00		(10,325.32)	2,437.68	351,034.45
Oct-07 (\$0.00149)	12,010,351		8,975.00		(17,895.42)	2,493.81	344,607.84
Nov-07 (\$0.00142)	20,246,939		14,725.00		(28,750.65)	2,369.18	332,951.37
Dec-07 (\$0.00142)	31,068,258		11,575.00		(44,116.93)	2,365.34	302,774.78
Jan-08 (\$0.00142)	35,986,034		12,400.00		(51,100.17)	2,023.21	266,097.82
Feb-08 (\$0.00142)	36,722,781		5,000.00		(52,146.35)	1,863.41	220,614.88
Mar-08 (\$0.00142)	25,357,174		0.00		(36,007.19)	1,474.20	186,081.89
Apr-08 (\$0.00142)	24,089,080		50.00		(34,206.49)	1,049.81	152,975.21
May-08 (\$0.00142)	16,166,465		0.00		(22,956.38)	891.80	130,910.63
Jun-08 (\$0.00142)	10,200,320		0.00		(14,484.45)	738.55	117,164.73
Jul-08 (\$0.00142)	7,411,991		625.00		(10,525.03)	534.73	107,799.43
Aug-08 (\$0.00142)	6,422,507		0.00		(9,119.96)	491.98	99,171.45
Sep-08 (\$0.00142)	7,263,740		0.00		(10,314.51)	438.01	89,294.95
Oct-08 (\$0.00142)	11,429,358		0.00		(16,229.69)	384.46	73,449.72
Nov-08 (\$0.00030)			0.00		(14,865.69)	306.04	58,890.07



State: Washington  
 Description: Washington Commercial Conservation Program  
 Account number: 18604301-RA30  
 Class of customers: Core  
 Deferral period: 11/01/05 - 10/31/08  
 Amortization period: 11/01/07 - 10/31/08

Narrative: To record deferral account for the Washington Commercial Conservation Program

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
Nov-05			0.00				0.00
Dec-05			0.00		0.00		0.00
Jan-06			0.00		0.00		0.00
Feb-06			0.00		0.00		0.00
Mar-06			390.00		0.00		390.00
Apr-06			0.00		2.37		392.37
May-06			0.00		2.47		394.84
Jun-06			0.00		2.40		397.24
Jul-06			0.00		2.65		399.89
Aug-06			0.00		2.67		402.56
Sep-06			0.00		2.60		405.16
Oct-06			0.00		2.85		408.01
Nov-06			0.00		2.78		410.79
Dec-06			0.00		2.89		413.68
Jan-07			0.00		2.94		416.62
Feb-07			0.00		2.67		419.29
Mar-07			1,300.00		2.98		1,722.27
Apr-07			0.00		11.84		1,734.11
May-07			0.00		12.32		1,746.43
Jun-07			622.50		12.01		2,380.94
Jul-07			0.00		16.91		2,397.85
Aug-07			0.00		17.03		2,414.88
Sep-07			0.00		16.60		2,431.48
Oct-07			4,814.01		17.27		7,262.76
Nov-07	(0.00001)	20,246,939	1,560.00	(202.47)	49.93		8,670.22
Dec-07	(0.00001)	31,068,258	0.00	(310.68)	61.59		8,421.13
Jan-08	(0.00001)	35,986,034	0.00	(359.86)	56.27		8,117.54
Feb-08	(0.00001)	36,722,781	0.00	(367.23)	50.74		7,801.05
Mar-08	(0.00001)	25,357,174	0.00	(253.57)	52.13		7,599.61
Apr-08	(0.00001)	24,089,080	0.00	(240.89)	42.87		7,401.59
May-08	(0.00001)	16,166,465	8,469.00	(161.66)	43.15		15,752.07
Jun-08	(0.00001)	10,200,320	13,482.00	(102.00)	88.87		29,220.94
Jul-08	(0.00001)	7,411,991	10,892.00	(74.12)	133.36		40,172.18
Aug-08	(0.00001)	6,422,507	0.00	(64.23)	183.34		40,291.29
Sep-08	(0.00001)	7,263,740	19,176.00	(72.64)	177.95		59,572.61
Oct-08	(0.00001)	11,429,358	8,137.00	(114.29)	256.49		67,851.80
Nov-08	(0.00013)		25,270.75	(1,240.18)	282.72		92,165.09

State: Washington  
 Description: Washington Low Income Weatherization Program  
 Account number: 18604301-RA31  
 Class of customers: Core  
 Deferral period: 11/01/05 - 10/31/08  
 Amortization period: 11/01/07 - 10/31/08

Narrative: To record deferral account for the Washington Low Income Weatherization Program

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
Nov-05			0.00				0.00
Dec-05			0.00		0.00		0.00
Jan-06			1,150.00		0.00		1,150.00
Feb-06			0.00		6.06		1,156.06
Mar-06			0.00		6.75		1,162.81
Apr-06			5,303.00		7.07		6,472.88
May-06			150.00		40.69		6,663.57
Jun-06			(150.00)		40.54		6,554.11
Jul-06			5,122.14		43.68		11,719.93
Aug-06			3,045.52		78.11		14,843.56
Sep-06			1,150.00		95.74		16,089.30
Oct-06			1,150.00		113.19		17,352.49
Nov-06			1,150.00		118.14		18,620.63
Dec-06			0.00		131.00		18,751.63
Jan-07			1,965.52		133.21		20,850.36
Feb-07			0.00		133.79		20,984.15
Mar-07			0.00		149.07		21,133.22
Apr-07			0.00		145.29		21,278.51
May-07			0.00		151.17		21,429.68
Jun-07			1,150.00		147.33		22,727.01
Jul-07			3,602.00		161.46		26,490.47
Aug-07			0.00		188.19		26,678.66
Sep-07			0.00		183.42		26,862.08
Oct-07			2,300.00		190.83		29,352.91
Nov-07	(0.00011)	20,246,939	0.00	(2,227.16)	201.80		27,327.55
Dec-07	(0.00011)	31,068,258	0.00	(3,417.51)	194.14		24,104.18
Jan-08	(0.00011)	35,986,034	0.00	(3,958.46)	161.07		20,306.78
Feb-08	(0.00011)	36,722,781	0.00	(4,039.51)	126.94		16,394.22
Mar-08	(0.00011)	25,357,174	3,476.02	(2,789.29)	109.55		17,190.50
Apr-08	(0.00011)	24,089,080	5,947.13	(2,649.80)	96.98		20,584.81
May-08	(0.00011)	16,166,465	3,467.52	(1,778.31)	120.00		22,394.02
Jun-08	(0.00011)	10,200,320	18,643.72	(1,122.04)	126.34		40,042.04
Jul-08	(0.00011)	7,411,991	24,645.18	(815.32)	182.75		64,054.66
Aug-08	(0.00011)	6,422,507	4,319.00	(706.48)	292.34		67,959.52
Sep-08	(0.00011)	7,263,740	11,628.02	(799.01)	300.15		79,088.68
Oct-08	(0.00011)	11,429,358	15,440.37	(1,257.23)	340.52		93,612.34
Nov-08	(0.00017)		4,600.00	(2,454.64)	390.05		96,147.75

State: Washington  
 Description: Washington Conservation Administration & Program Delivery Fees  
 Account number: 18604301-RA44  
 Class of customers: Core  
 Deferral period: 11/01/07 - 10/31/08  
 Amortization period: N/A

Narrative: To record DSM deferral account for the Washington Conservation Administration Fees

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
Nov-07			0.00		0.00		0.00
Dec-07			935.47		0.00		935.47
Jan-08			44,082.89		6.25		45,024.61
Feb-08			6,096.87		281.45		51,402.93
Mar-08			28,706.90		343.49		80,453.32
Apr-08			11,556.00		453.89	79,875.81	172,339.02
May-08			70,860.08		1,004.69		244,203.79
Jun-08			73,854.82		1,377.72		319,436.33
Jul-08			83,140.76		1,457.87		404,034.96
Aug-08			136,020.95		1,843.97		541,899.88
Sep-08			91,339.97		2,393.39		635,633.24
Oct-08			2,483.08		2,736.75		640,853.07
Nov-08 (\$0.00148)			183,109.69	(13,140.74)	2,670.22		813,492.24

State: Washington  
 Description: Washington Residential Conservation Program  
 Account number: 18604301-RA49  
 Class of customers: Core  
 Deferral period: 11/01/07 - 10/31/08  
 Amortization period: N/A

Narrative: To record deferral account for the Washington Residential Conservation Program

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
Jan-08			0.00				0.00
Feb-08			38,216.57		0.00		38,216.57
Mar-08			150.00		255.37		38,621.94
Apr-08			51,663.38		217.89	(31,418.26)	59,084.95
May-08			2,239.40		344.45		61,668.80
Jun-08			19,014.35		347.91		81,031.06
Jul-08			13,502.39		369.82		94,903.27
Aug-08			24,088.20		433.13		119,424.60
Sep-08			20,776.90		527.46		140,728.96
Oct-08			116,578.81		605.92		257,913.69
Nov-08	(\$0.00037)		51,339.53	(3,285.19)	1,074.64		307,042.67

State: Washington  
 Description: Tumwater Compressor Station Settlement  
 Account number: 25308701-DG152  
 Class of customers: Core  
 Deferral period: Jul-02  
 Amortization period: 11/1/07 - 10/31/08

Narrative: \$4,052,793 settlement payment to NWP relating to "Tumwater" Compressor station charges.

Debit (Credit)

Month/Year	Rate	Thems	Deferral	Amortization	Interest	Adjustment	Deferred Balance
Jul-02			4,052,793.00		0.00		4,052,793.00
Aug-02					23,731.35		4,076,524.35
Sep-02					16,674.12	(7,154.30)	4,086,044.17
Oct-02					16,713.06		4,102,757.23
Nov-02 (0.00319)		19,348,525		(61,721.79)	16,781.42		4,057,816.86
Dec-02 (0.00319)		24,321,694		(77,586.20)	16,597.60		3,996,828.26
Jan-03 (0.00319)		28,392,856		(90,573.21)	15,900.72		3,922,155.77
Feb-03 (0.00319)		25,827,105		(82,388.46)	14,093.61		3,853,860.92
Mar-03 (0.00319)		22,900,848		(73,053.71)	15,331.94		3,796,139.15
Apr-03 (0.00319)		17,059,470		(54,419.71)	13,444.66		3,755,164.10
May-03 (0.00319)		12,444,022		(39,696.43)	13,742.86		3,729,210.53
Jun-03 (0.00319)		7,918,054		(25,258.59)	13,207.62		3,717,159.56
Jul-03 (0.00319)		6,073,639		(19,374.91)	13,603.77		3,711,388.42
Aug-03 (0.00319)		5,335,697		(17,020.87)	13,582.65		3,707,950.20
Sep-03 (0.00319)		6,535,715		(20,848.93)	13,132.32		3,700,233.59
Oct-03 (0.00319)		8,527,917		(27,204.06)	12,968.29		3,685,997.82
Nov-03 (0.00315)		18,620,740		(58,655.33)	12,501.68		3,639,844.17
Dec-03 (0.00315)		27,936,159		(87,998.90)	12,756.64		3,564,601.91
Jan-04 (0.00315)		35,438,529		(111,631.37)	12,492.94		3,465,463.48
Feb-04 (0.00315)		30,522,101		(96,144.62)	12,145.49		3,381,464.35
Mar-04 (0.00315)		23,136,555		(72,880.15)	11,851.09		3,320,435.29
Apr-04 (0.00315)		15,507,567		(48,848.84)	11,637.20		3,283,223.65
May-04 (0.00315)		9,945,900		(31,329.59)	11,506.79		3,263,400.85
Jun-04 (0.00315)		8,062,027		(25,395.39)	11,437.31		3,249,442.77
Jul-04 (0.00315)		6,722,609		(21,176.22)	11,388.39		3,239,654.94
Aug-04 (0.00315)		5,496,250		(17,313.19)	11,354.09		3,233,695.84
Sep-04 (0.00315)		6,541,733		(20,606.46)	11,333.21		3,224,422.59
Oct-04 (0.00315)		9,662,596		(30,437.18)	11,717.19		3,205,702.60
Nov-04 (0.00191)		17,441,350		(33,312.98)	11,273.39		3,183,663.01
Dec-04 (0.00191)		26,670,275		(50,940.23)	11,569.08		3,144,291.86
Jan-05 (0.00191)		34,674,445		(66,228.19)	12,861.03		3,090,924.70
Feb-05 (0.00191)		27,548,094		(52,616.86)	11,419.25		3,049,727.09
Mar-05 (0.00191)		23,554,223		(44,988.57)	12,474.23		3,017,212.75
Apr-05 (0.00191)		18,102,204		(34,575.21)	13,326.02		2,995,963.56
May-05 (0.00191)		10,907,867		(20,834.03)	13,673.24		2,988,802.77
Jun-05 (0.00191)		8,366,540		(15,980.09)	13,200.55		2,986,023.23
Jul-05 (0.00191)		6,330,748		(12,091.73)	14,836.39		2,988,767.89
Aug-05 (0.00191)		5,703,436		(10,893.56)	14,850.03		2,992,724.36
Sep-05 (0.00191)		6,812,572		(13,012.01)	14,390.02		2,994,102.37
Oct-05 (0.00191)		10,399,365		(19,862.79)	16,062.53		2,990,302.11
Nov-05 (0.00401)		16,788,981		(67,323.81)	15,524.65		2,938,502.95
Dec-05 (0.00401)		32,959,748		(132,168.59)	15,764.25		2,822,098.61
Jan-06 (0.00401)		31,709,454		(127,154.91)	16,476.35		2,711,420.05
Feb-06 (0.00401)		27,976,760		(112,186.81)	14,298.22		2,613,531.46
Mar-06 (0.00401)		28,785,429		(115,429.57)	15,258.67		2,513,360.56
Apr-06 (0.00401)		19,653,035		(78,808.67)	15,289.61		2,449,841.50
May-06 (0.00401)		12,529,299		(50,242.49)	15,399.98		2,414,998.99
Jun-06 (0.00401)		8,533,689		(34,220.09)	14,691.24		2,395,470.14
Jul-06 (0.00401)		6,435,927		(25,808.07)	15,965.81		2,385,627.88
Aug-06 (0.00401)		5,642,780		(22,627.55)	15,900.21		2,378,900.54
Sep-06 (0.00401)		6,903,382		(27,682.56)	15,343.91		2,366,561.89
Oct-06 (0.00401)		10,137,296		(40,650.56)	16,649.42		2,342,560.75
Nov-06 (0.00401)		19,016,903		(76,257.78)	15,948.93		2,282,251.90
Dec-06 (0.00401)		31,674,506		(127,014.77)	16,056.28		2,171,293.41
Jan-07 (0.00401)		36,134,132		(144,897.87)	15,425.23		2,041,820.77
Feb-07 (0.00401)		34,272,803		(137,433.94)	13,101.68		1,917,488.51
Mar-07 (0.00401)		25,174,234		(100,948.68)	13,622.16		1,830,161.99
Apr-07 (0.00401)		19,038,412		(76,344.03)	12,582.36		1,766,400.32
May-07 (0.00401)		13,107,531		(52,561.20)	12,548.80		1,726,387.92
Jun-07 (0.00401)		8,875,242		(35,589.72)	11,868.92		1,702,667.12
Jul-07 (0.00401)		6,562,011		(26,313.66)	12,096.03		1,688,449.49
Aug-07 (0.00401)		5,923,670		(23,753.92)	11,995.03		1,676,690.80
Sep-07 (0.00401)		6,929,742		(27,788.27)	11,527.25		1,660,429.58
Oct-07 (0.00401)		12,010,351		(48,161.51)	11,795.97		1,624,064.04
Nov-07 (0.00385)		20,246,939		(77,950.72)	11,165.44		1,557,278.76
Dec-07 (0.00385)		31,068,258		(119,612.79)	11,063.17	(1,642.06)	1,447,087.08
Jan-08 (0.00385)		35,986,034		(138,546.23)	9,669.76		1,318,210.61
Feb-08 (0.00385)		36,722,781		(141,382.71)	8,240.28		1,185,068.18
Mar-08 (0.00385)		25,357,174		(97,625.12)	7,918.89		1,095,361.95
Apr-08 (0.00385)		24,089,080		(92,742.96)	6,179.67		1,008,798.66
May-08 (0.00385)		16,166,465		(62,240.89)	5,881.02		952,438.79
Jun-08 (0.00385)		10,200,320		(39,271.23)	5,373.34		918,540.90
Jul-08 (0.00385)		7,411,991		(28,536.17)	4,192.12		894,196.85
Aug-08 (0.00385)		6,422,507		(24,726.65)	4,081.02		873,551.22
Sep-08 (0.00385)		7,263,740		(27,965.40)	3,858.18		849,444.00
Oct-08 (0.00385)		11,429,358		(44,003.03)	3,657.33		809,098.30
Nov-08 (0.00360)				(65,046.92)	3,371.24		747,422.62

State: Washington  
 Description: 11/01/07 & 11/01/08 WA Consolidated Technical Adjustments - Non Core Trans.  
 Account number: 25308701-DG241  
 Class of customers: Noncore Transportation  
 Deferral period:  
 Amortization period: 11/1/07 - 10/31/08, 11/1/08 - 10/31/09

Narrative: Consolidation of noncore transportation residual deferral balances per the 11/1/08 tracking filing.

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest		Balance
Balance transferred from DG212						(18,409.77)	(18,409.77)
Nov-07	0.00406	515,063	0.00	2,091.16	(126.57)		(16,445.18)
Dec-07	0.00406	643,274	0.00	2,611.69	(116.83)		(13,950.32)
Jan-08	0.00406	604,799	0.00	2,455.48	(93.22)		(11,588.06)
Feb-08	0.00406	569,431	0.00	2,311.89	(72.44)		(9,348.61)
Mar-08	0.00406	516,460	0.00	2,096.83	(62.47)		(7,314.25)
Apr-08	0.00406	675,750	0.00	2,743.55	(41.26)		(4,611.97)
May-08	0.00406	580,255	0.00	2,355.84	(26.89)		(2,283.02)
Jun-08	0.00406	464,570	0.00	1,886.15	(12.88)		(409.75)
Jul-08	0.00406	397,557	0.00	1,614.08	(1.87)		1,202.47
Aug-08	0.00406	438,034	0.00	1,778.42	5.49		2,986.37
Sep-08	0.00406	468,451	0.00	1,901.91	13.19		4,901.47
Oct-08	0.00406	552,054	0.00	2,241.34	21.10		7,163.91
Nov-08	(0.00091)	585,884	0.00	(533.15)	29.85		6,660.61

State: Washington  
 Description: Regulatory Liabilities - WUTC imposed CNGC related  
 Account number: 25401001-RL16  
 Class of customers: Core  
 Deferral period:  
 Amortization period: 11/1/08 - 10/31/09

Narrative: To amortize deferral of 50% of Gas Management margins in agreement with the WA rate case settlement

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
						(5,166,906.30)	(5,166,906.30)
						(1,440,940.94)	(6,607,847.24)
Nov-08			14,606.40	307,257.69	(27,532.70)		(6,313,515.85)

State: Washington  
 Description: Regulatory Liabilities - WUTC imposed CNGC related  
 Account number: 25401001-RL14  
 Class of customers: Core  
 Deferral period: 1/19/07 - 10/31/08  
 Amortization period: 11/1/07 - 10/31/08

Narrative: To record deferral of 50% of Gas Management margins in agreement with the WA rate case settlement

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
Jan-07			(31,085.93)				(31,085.93)
Feb-07			(75,039.81)		(199.47)		(106,325.21)
Mar-07			(78,571.02)		(755.35)		(185,651.58)
Apr-07			(33,219.13)		(1,276.35)		(220,147.06)
May-07			(42,570.25)		(1,563.96)		(264,281.27)
Jun-07			(34,335.63)		(1,816.93)		(300,433.83)
Jul-07			(19,773.96)		(2,134.33)		(322,342.12)
Aug-07			(56,288.04)		(2,289.97)		(380,920.13)
Sep-07			(51,385.14)		(2,618.83)		(434,924.10)
Oct-07			104,353.35		(3,089.77)		(333,660.52)
Nov-07	0.00144	20,246,939	86,158.01	29,155.59	(2,293.92)		(220,640.84)
Dec-07	0.00144	31,068,258	(113,160.74)	44,738.29	(1,567.47)		(290,630.76)
Jan-08	0.00144	35,986,034	98,282.36	51,819.89	(1,942.06)		(142,470.57)
Feb-08	0.00144	36,722,781	(51,648.30)	52,880.80	(890.60)		(142,128.66)
Mar-08	0.00144	25,357,174	32,925.59	36,514.33	(949.74)		(73,638.48)
Apr-08	0.00144	24,089,080	(85,967.07)	34,688.28	(415.44)		(125,332.72)
May-08	0.00144	16,166,465	(111,412.02)	23,279.71	(730.65)		(214,195.68)
Jun-08	0.00144	10,200,320	(4,932,077.72)	14,688.46	(1,208.42)		(5,132,793.36)
Jul-08	0.00144	7,411,991	9,179.34	10,673.27	(23,425.50)		(5,136,366.25)
Aug-08	0.00144	6,422,507	0.00	9,248.41	(23,441.80)		(5,150,559.64)
Sep-08	0.00144	7,263,740	0.00	10,459.79	(22,748.31)		(5,162,848.16)
Oct-08	0.00144	11,429,358	1,712.52	16,458.28	(22,228.93)		(5,166,906.30)
Nov-08	Balance transferred to RL16					5,166,906.30	0.00



State: Washington  
 Description: Regulatory Liabilities - WUTC imposed related to CGCE settlement  
 Account number: 25401001-RL15  
 Class of customers: Core  
 Deferral period: 1/19/07 - 10/31/08  
 Amortization period: 11/1/07 - 10/31/08

Narrative: To record deferral of 50% of Gas Management margins in agreement with the WA rate case settlement

Don't accrue interest until settlement agreement is signed

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
Dec-07			(905,221.71)				(905,221.71)
Jan-08			(107,184.62)			(24,000.00)	(1,036,406.33)
Feb-08			(192,274.27)				(1,228,680.60)
Mar-08			(103,374.95)		(6,621.22)		(1,338,676.77)
Apr-08			(53,167.34)		(7,561.33)		(1,399,405.44)
May-08			0.00		(8,158.14)		(1,407,563.58)
Jun-08			0.00		(7,941.00)		(1,415,504.58)
Jul-08			0.00		(6,460.21)		(1,421,964.79)
Aug-08			0.00		(6,489.69)		(1,428,454.48)
Sep-08			0.00		(6,309.01)		(1,434,763.49)
Oct-08			0.00		(6,177.45)		(1,440,940.94)
Nov-08		Balance transferred to RL16				1,440,940.94	0.00

State: Washington  
 Description: 11/01/08 WA Consolidated Core Deferrals  
 Account number: 25308701-DG257  
 Class of customers: Core  
 Deferral period:  
 Amortization period: 11/01/08 - 10/31/09

Narrative:: Consolidation of current core deferral balances with amortizations effective 11/1/08

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
						19,362,490.51	19,362,490.51
						1,948,539.75	21,311,030.26
						10,061,814.32	31,372,844.58
						(11,866,598.17)	19,506,246.41
						(753,057.06)	18,753,189.35
						(208,027.24)	18,545,162.11
						(21,042.08)	18,524,120.03
Nov-08	(\$0.08415)		0.00	(747,157.84)	77,183.83		17,854,146.02

State: Washington  
 Description: 7/1/07 Core Market Commodity Changes  
 Account number: 25308701-DG234  
 Class of customers: Core  
 Deferral period: 7/1/07 - 6/30/08  
 Amortization period: N/A

Narrative: This project records the deferral of the differences between core commodity costs actually incurred and the embedded commodity costs collected in tariffs based on therm sales.

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
							0.00
Jul-07			(43,708.74)		0.00		(43,708.74)
Aug-07			(53,189.70)		(310.51)		(97,208.95)
Sep-07			(874,055.59)		(668.31)	565,610.83	(406,322.02)
Oct-07			132,245.49		(2,886.58)	(565,610.83)	(842,573.94)
Nov-07			124,525.71		(5,792.70)		(723,840.93)
Dec-07			3,948,602.72		(5,142.29)		3,219,619.50
Jan-08			5,234,894.12		21,514.21		8,476,027.83
Feb-08			3,028,802.60		52,984.59		11,557,815.02
Mar-08			2,256,195.81		77,231.89		13,891,242.72
Apr-08			2,830,893.49		78,369.76		16,800,505.97
May-08			387,033.42		97,942.28		17,285,481.67
Jun-08			1,637,691.58		97,518.93		19,020,692.18
Jul-08			0.00		86,808.33		19,107,500.51
Aug-08			0.00		87,204.51		19,194,705.02
Sep-08			0.00		84,776.61		19,279,481.63
Oct-08			0.00		83,008.88		19,362,490.51
Nov-08		Balance transferred to DG257				(19,362,490.51)	0.00

State: Washington  
 Description: 7/1/07 Core Market Demand Cost Changes  
 Account number: 25308701-DG235  
 Class of customers: Core  
 Deferral period: 7/1/07 - 6/30/08  
 Amortization period: N/A

Narrative: This project records the deferral of the differences between core demand costs actually incurred and the embedded demand costs collected in tariffs based on therm sales.

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
							0.00
Jul-07			1,903,109.03		0.00		1,903,109.03
Aug-07			1,903,311.53		13,520.00		3,819,940.56
Sep-07			1,623,564.04		26,262.09		5,469,766.69
Oct-07			983,127.77		38,858.13		6,491,752.59
Nov-07			(1,240,971.89)		44,630.80	(5.00)	5,295,406.50
Dec-07			(1,578,771.73)		37,619.45		3,754,254.22
Jan-08			(2,346,552.79)		25,086.76		1,432,788.19
Feb-08			(1,150,901.82)		8,956.52		290,842.89
Mar-08			(897,024.58)		1,943.48		(604,238.21)
Apr-08			28,907.15		(3,408.91)		(578,739.97)
May-08			1,114,062.50		(3,373.89)		531,948.64
Jun-08			1,379,193.23		3,001.08		1,914,142.95
Jul-08			0.00		8,735.94		1,922,878.89
Aug-08			0.00		8,775.81		1,931,654.70
Sep-08			0.00		8,531.47		1,940,186.17
Oct-08			0.00		8,353.58		1,948,539.75
Nov-08			Balance transferred to DG257			(1,948,539.75)	0.00

State: Washington  
 Description: 7/1/07 Capacity Held for Capacity Release Market  
 Account number: 25308701-DG236  
 Class of customers: Core  
 Deferral period: 7/1/07 -6/30/08  
 Amortization period: N/A

Narrative: Recorded in this deferral are capacity costs held for release.

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
							0.00
Jul-07			747,937.01		0.00		747,937.01
Aug-07			825,498.60		5,313.47		1,578,749.08
Sep-07			726,161.35		10,853.90		2,315,764.33
Oct-07			745,929.85		16,451.58		3,078,145.76
Nov-07			663,770.50		21,162.25		3,763,078.51
Dec-07			582,520.74		26,733.54		4,372,332.79
Jan-08			694,119.54		29,216.90		5,095,669.23
Feb-08			633,915.65		31,853.59		5,761,438.47
Mar-08			682,705.43		38,499.21		6,482,643.11
Apr-08			781,075.97		36,572.91		7,300,291.99
May-08			1,328,518.35		42,558.67		8,671,369.01
Jun-08			1,163,907.13		48,920.97		9,884,197.11
Jul-08			0.00		45,110.38		9,929,307.49
Aug-08			0.00		45,316.26		9,974,623.75
Sep-08			0.00		44,054.59		10,018,678.34
Oct-08			0.00		43,135.98		10,061,814.32
Nov-08			Balance transferred to DG257			(10,061,814.32)	0.00

State: Washington  
 Description: 7/1/07 Capacity Releases  
 Account number: 25308701-DG237  
 Class of customers: Core  
 Deferral period: 7/1/07 - 6/30/08  
 Amortization period: N/A

Narrative: Recorded in this deferral are pipeline capacity release credits and pipeline capacity sold to non-core customers through overrun and interruptible rates.

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance
							0.00
Jul-07			(1,121,752.80)		0.00		(1,121,752.80)
Aug-07			(1,133,748.46)		(7,969.12)		(2,263,470.38)
Sep-07			(1,101,105.47)		(15,561.36)		(3,380,137.21)
Oct-07			(1,033,704.61)		(24,013.06)		(4,437,854.88)
Nov-07			(788,312.21)		(30,510.25)		(5,256,677.34)
Dec-07			(553,221.63)		(37,344.31)		(5,847,243.28)
Jan-08			(464,320.65)		(39,072.58)		(6,350,636.51)
Feb-08			(809,177.84)		(39,698.53)		(7,199,512.88)
Mar-08			(565,254.04)		(48,108.74)		(7,812,875.66)
Apr-08			(929,528.79)		(44,077.64)		(8,786,482.09)
May-08			(1,092,647.55)		(51,222.75)		(9,930,352.39)
Jun-08			(1,670,745.71)		(56,023.74)		(11,657,121.84)
Jul-08			0.00		(53,201.81)		(11,710,323.65)
Aug-08			0.00		(53,444.62)		(11,763,768.27)
Sep-08			0.00		(51,956.64)		(11,815,724.91)
Oct-08			0.00		(50,873.26)		(11,866,598.17)
Nov-08			Balance transferred to DG257			11,866,598.17	0.00

State: Washington  
 Description: WA Tenaska Mktg Gas  
 Account number: 25308701-DG245  
 Class of customers:  
 Deferral period:  
 Amortization period: NA

Narrative: Tenaska gas storage cost mitigation 11/1/07 thru 3/31/08

Debit (Credit)								
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Interest Adjustment	Deferred Balance	
							0.00	
Nov-07			0.00		0.00		0.00	
Dec-07			(287,498.00)		0.00		(287,498.00)	
Jan-08			(143,749.00)		(1,921.13)		(433,168.13)	
Feb-08			(143,749.00)		(2,707.78)		(579,624.91)	
Mar-08			(143,749.00)		(3,873.18)		(727,247.09)	
Apr-08			0.00		(4,102.89)		(731,349.98)	
May-08			0.00		(4,263.57)		(735,613.55)	
Jun-08			0.00		(4,150.09)		(739,763.64)	
Jul-08			0.00		(3,376.20)		(743,139.84)	
Aug-08			0.00		(3,391.61)		(746,531.45)	
Sep-08			0.00		(3,297.18)		(749,828.63)	
Oct-08			0.00		(3,228.43)		(753,057.06)	
Nov-08	Balance transferred to DG257						753,057.06	0.00

State: Washington  
 Description: WA GTN Reservation Refund  
 Account number: 25308701-DG247  
 Class of customers: Core  
 Deferral period:  
 Amortization period: NA

Narrative: WA GTN Reservation Refund - Received in March 2008

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
							0.00
Mar-08			(181,846.06)		0.00		(181,846.06)
Apr-08			0.00		(1,025.91)		(182,871.97)
May-08			0.00		(1,066.09)		(183,938.06)
Jun-08			0.00		(443.66)	105,297.48	(79,084.24)
Jul-08			(78,941.06)		(360.93)	(46,901.44)	(205,287.67)
Aug-08			0.00		(936.91)		(206,224.58)
Sep-08			0.00		(910.83)		(207,135.41)
Oct-08			0.00		(891.83)		(208,027.24)
Nov-08			Balance transferred to DG257			208,027.24	0.00



State: Washington  
 Description: WA NWPL Refund, Clay Basin  
 Account number: 25308701-DG249  
 Class of customers: Core  
 Deferral period:  
 Amortization period: NA

Narrative: WA NW Pipeline Refund, received in April 2008

Debit (Credit)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Balance
							0.00
Apr-08			(20,068.16)		0.00		(20,068.16)
May-08			0.00		(116.99)		(20,185.15)
Jun-08			0.00		(113.88)		(20,299.03)
Jul-08			0.00		(92.64)	(373.30)	(20,764.97)
Aug-08			0.00		(94.77)		(20,859.74)
Sep-08			0.00		(92.13)		(20,951.87)
Oct-08			0.00		(90.21)		(21,042.08)
Nov-08	Balance transferred to DG257					21,042.08	0.00

State: Washington  
 Description: 11/01/08 WA Consolidated Technical Adjustments - Core  
 Account number: 25308701-DG258  
 Class of customers: Core  
 Deferral period:  
 Amortization period: 11/01/08 - 10/31/09

Narrative:: Consolidation of Core residual deferral balances per the 11/1/08 tracking filing.

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
						77,187.42	77,187.42
						(142,138.27)	(64,950.85)
						502.80	(64,448.05)
Nov-08	(\$0.00186)		0.00	889,786.14	(268.53)		825,069.56

State: Washington  
 Description: 11/01/07 WA Consolidated Core Deferrals  
 Account number: 25308701-DG238  
 Class of customers: Core  
 Deferral period:  
 Amortization period: 11/01/07 - 10/31/08

Narrative:: Consolidation of current core deferral balances with amortizations effective 11/1/07

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
						(1,449,603.18)	(1,449,603.18)
						(91,844.34)	(1,541,447.52)
						7,287,934.28	5,746,486.76
						(7,052,780.41)	(1,306,293.65)
						(797,199.97)	(2,103,493.62)
						(10,913,833.94)	(13,017,327.56)
						5,066,719.18	(7,950,608.38)
						8,314,276.28	363,667.90
						(8,577,135.29)	(8,213,467.39)
						(1,300,470.53)	(9,513,937.92)
						(666,474.30)	(10,180,412.22)
						(20,299.91)	(10,200,712.13)
Nov-07	\$0.04746	20,246,939	0.00	960,919.72	(70,129.90)		(9,309,922.31)
Dec-07	\$0.04746	31,068,258	0.00	1,474,499.52	(66,139.24)	(418,339.74)	(8,319,901.77)
Jan-08	\$0.04746	35,986,034	0.00	1,707,897.17	(55,595.43)		(6,667,600.03)
Feb-08	\$0.04746	36,722,781	0.00	1,742,863.19	(41,679.91)		(4,966,416.75)
Mar-08	\$0.04746	25,357,174	0.00	1,203,451.48	(33,186.70)		(3,796,151.97)
Apr-08	\$0.04746	24,089,080	0.00	1,143,267.74	(21,416.62)		(2,674,300.85)
May-08	\$0.04746	16,166,465	0.00	767,260.43	(15,590.43)		(1,922,630.85)
Jun-08	\$0.04746	10,200,320	0.00	484,107.19	(10,846.84)		(1,449,370.50)
Jul-08	\$0.04746	7,411,991	0.00	351,773.09	(6,614.77)		(1,104,212.18)
Aug-08	\$0.04746	6,422,507	0.00	304,812.18	(5,039.50)		(804,439.50)
Sep-08	\$0.04746	7,263,740	0.00	344,737.10	(3,552.94)		(463,255.34)
Oct-08	\$0.04746	11,429,358	0.00	542,437.33	(1,994.57)		77,187.42
Nov-08		Balance transferred to DG258				(77,187.42)	0.00

State: Washington  
 Description: 11/01/07 WA Consolidated Technical Adjustments - Core  
 Account number: 25308701-DG239  
 Class of customers: Core  
 Deferral period:  
 Amortization period: 11/01/07 - 10/31/08

Narrative:: Consolidation of Core residual deferral balances per the 11/1/07 tracking filing.

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
						(139.96)	(139.96)
						(857,838.65)	(857,978.61)
						(11,375,597.52)	(12,233,576.13)
Nov-07	\$0.05802	20,246,939	0.00	1,174,727.40	(84,105.84)		(11,142,954.57)
Dec-07	\$0.05802	31,068,258	0.00	1,802,580.33	(79,161.41)	(975,542.86)	(10,395,078.51)
Jan-08	\$0.05802	35,986,034	0.00	2,087,909.69	(69,462.22)		(8,376,631.04)
Feb-08	\$0.05802	36,722,781	0.00	2,130,655.75	(52,363.25)		(6,298,338.54)
Mar-08	\$0.05802	25,357,174	0.00	1,471,223.24	(42,086.90)		(4,869,202.20)
Apr-08	\$0.05802	24,089,080	0.00	1,397,648.42	(27,470.42)		(3,499,024.20)
May-08	\$0.05802	16,166,465	0.00	937,978.30	(20,398.34)		(2,581,444.24)
Jun-08	\$0.05802	10,200,320	0.00	591,822.57	(14,563.65)		(2,004,185.32)
Jul-08	\$0.05802	7,411,991	0.00	430,043.72	(9,146.88)		(1,583,288.48)
Aug-08	\$0.05802	6,422,507	0.00	372,633.86	(7,225.95)		(1,217,880.57)
Sep-08	\$0.05802	7,263,740	0.00	421,442.19	(5,378.97)		(801,817.35)
Oct-08	\$0.05802	11,429,358	0.00	663,131.35	(3,452.27)		(142,138.27)
Nov-08		Balance transferred to DG258				142,138.27	0.00

State: Washington  
 Description: 11/01/07 WA Consolidated Technical Adjustments - Firm Core  
 Account number: 25308701-DG240  
 Class of customers:  
 Deferral period:  
 Amortization period: 11/01/07 - 10/31/08

Narrative: Consolidation of firm core transportation residual deferral balances per the 11/1/07 tracking filing.

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
Balance transferred from DG211						2,503.39	2,503.39
Nov-07	(0.00001)	19,847,887	0.00	(198.48)	17.21		2,322.12
Dec-07	(0.00001)	30,602,409	0.00	(306.02)	16.50	175.70	2,208.30
Jan-08	(0.00001)	35,443,294	0.00	(354.43)	14.76		1,868.63
Feb-08	(0.00001)	36,250,820	0.00	(362.51)	11.68		1,517.80
Mar-08	(0.00001)	24,885,168	0.00	(248.85)	10.14		1,279.09
Apr-08	(0.00001)	23,685,367	0.00	(236.85)	7.22		1,049.46
May-08	(0.00001)	15,857,655	0.00	(158.58)	6.12		897.00
Jun-08	(0.00001)	9,917,333	0.00	(99.17)	5.06		802.89
Jul-08	(0.00001)	7,145,822	0.00	(71.46)	3.66		735.09
Aug-08	(0.00001)	6,154,999	0.00	(61.55)	3.35		676.89
Sep-08	(0.00001)	6,950,871	0.00	(69.51)	2.99		610.37
Oct-08	(0.00001)	11,019,695	0.00	(110.20)	2.63		502.80
Nov-08	Balance transferred to DG258					(502.80)	(0.00)

Old Deferral Subledger	New Deferral Subledger	Oct Therms Billed in Nov	Oct Amortization Rate	Oct Amortization	Nov Therms	Nov Amortization Rate	Nov Amortization	Total Amortization
<b>Washington</b>								
<b>Gas Cost Deferrals</b>								
25308701-DG152	25308701-DG152	8,592,973	-0.00385	(33,082.95)	8,878,881	-0.0036	(31,963.97)	(65,046.92)
25308701-DG257	25308701-DG257	8,592,973	0.04746	407,822.50	8,878,881	-0.08415	(747,157.84)	(747,157.84)
25308701-DG258	25308701-DG258	8,592,973	0.06802	498,564.29	8,878,881	-0.00186	(16,514.72)	391,307.78
25308701-DG230	25308701-DG240	8,592,973	-0.00001	(85.93)				498,564.29
25308701-DG241	25308701-DG241	-	0.00406	-	585,884	-0.00091	(533.15)	(85.93)
				873,217.92			(796,169.68)	(533.15)
								77,048.24
18604301-RA21	18604301-RA21	8,592,973	-0.00142	(12,202.02)	8,878,881	-0.0003	(2,663.66)	(14,865.69)
18604301-RA30	18604301-RA30	8,592,973	-0.00001	(85.93)	8,878,881	-0.00013	(1,154.25)	(1,240.18)
18604301-RA31	18604301-RA31	8,592,973	-0.00011	(945.23)	8,878,881	-0.00017	(1,509.41)	(2,454.64)
18604301-RA44	18604301-RA44				8,878,881	-0.00148	(13,140.74)	(13,140.74)
18604301-RA49	18604301-RA49				8,878,881	-0.00037	(3,285.19)	(3,285.19)
25401001-RL14	25401001-RL16	8,592,973	0.00144	12,373.88			294,883.81	307,257.69
				(859.30)			273,130.55	272,271.25

Transp. RS 685/686 Volumes	FIRM		INTERRUPTIBLE		TOTAL CORE	NONCORE	TOTAL ALL CLASSES	NONCORE EXCLUSIONS		NET NONCORE	NET ALL CLASSES				
	Residential	Commercial	Industrial	Total Firm				Institutional	Total Interrupt.			Schedules	Terms		
														Industrial	Non-Industrial
Oct 08 (billed in Oct)	5,253,527.00	4,386,638.00	1,379,530.00	11,019,695.00	140,409.00	289,254.00	409,663.00	11,429,358.00	43,970,627.00	55,399,985.00	678,679,901	15,870,015.00	28,100,612.00	39,523,970.00	552,054.00
Oct 08 (billed in Nov)	4,524,019.56	3,496,187.33	572,766.12	8,592,973.00				8,592,973.00		8,592,973.00	678,679,901			8,592,973.00	
Nov 08	4,519,817.44	3,241,699.67	483,681.88	8,244,199.00	91,916.00	542,766.00	634,682.00	8,878,881.00	39,150,754.00	48,029,635.00	678,679,901	15,293,774.00	23,856,990.00	32,735,961.00	566,884.00
	9,042,837.00	6,737,887.00	1,056,448.00	16,837,172.00	91,916.00	542,766.00	634,682.00	17,471,854.00	39,150,754.00	56,622,608.00		15,293,774.00	23,856,990.00	41,328,634.00	566,884.00

Date	FIRM										TOTAL ALL CLASSES	NONCORE EXCLUSIONS		NET	NET ALL CLASSES	Transp. RS 685/686 Volumes
	Residential	Commercial	Total Firm	Industrial	Interruption	Total Core	Noncore	Schedules	Therms	Therms						
158 Jan-05	18,670,727.00	13,853,489.00	34,215,104.00	113,458.00	459,341.00	34,674,445.00	56,750,586.00	91,425,031.00	31,373,045.00	25,377,541.00	60,051,986.00	6,051,986.00	658,296			
159 Feb-05	12,471,184.00	11,459,597.00	27,139,051.00	92,914.00	409,039.00	27,548,090.00	39,433,544.00	66,981,638.00	19,287,403.00	20,146,141.00	47,694,235.00	532,738				
160 Mar-05	14,218,657.00	9,603,098.00	23,183,171.00	80,054.00	371,052.00	23,554,223.00	42,611,482.00	66,165,705.00	20,560,921.00	22,050,561.00	45,604,784.00	606,617				
161 Apr-05	9,765,417.00	7,130,023.00	17,777,016.00	63,397.00	325,188.00	18,102,204.00	38,901,056.00	57,003,260.00	18,025,603.00	17,391,382.00	38,977,657.00	442,680				
162 May-05	5,378,915.00	4,626,981.00	10,655,042.00	53,908.00	253,825.00	10,907,867.00	33,188,303.00	44,086,170.00	15,786,921.00	17,391,382.00	28,289,249.00	441,661				
163 Jun-05	3,929,623.00	3,689,776.00	8,162,160.00	54,761.00	204,380.00	8,366,540.00	31,835,115.00	40,201,655.00	15,786,921.00	17,391,382.00	24,950,304.00	364,743				
164 Jul-05	2,821,457.00	2,940,474.00	6,163,692.00	40,761.00	204,380.00	6,330,748.00	31,835,115.00	40,201,655.00	15,786,921.00	17,391,382.00	22,625,450.00	383,171				
165 Aug-05	2,364,455.00	2,656,343.00	5,556,777.00	53,979.00	167,056.00	5,703,438.00	39,614,025.00	45,944,803.00	23,319,353.00	16,294,702.00	22,625,450.00	383,171				
166 Sep-05	2,806,147.00	2,975,186.00	6,111,319.00	66,811.00	134,442.00	6,245,761.00	39,614,025.00	45,944,803.00	23,319,353.00	16,294,702.00	22,625,450.00	383,171				
167 Oct-05	4,864,763.00	4,236,825.00	10,119,945.00	62,876.00	201,253.00	10,321,200.00	37,177,756.00	43,980,328.00	17,792,943.00	19,443,940.00	25,147,376.00	430,204				
168 Nov-05	8,799,421.00	6,541,943.00	15,333,936.00	100,988.00	279,420.00	15,613,356.00	40,640,588.00	51,039,953.00	17,174,200.00	23,466,388.00	26,197,385.00	320,206				
169 Dec-05	17,618,973.00	13,302,893.00	32,451,674.00	1,529,808.00	455,045.00	16,788,381.00	44,002,877.00	60,791,858.00	21,622,995.00	23,466,388.00	33,865,753.00	328,988				
170 Jan-06	16,438,912.00	13,263,940.00	31,230,704.00	1,527,852.00	509,074.00	16,740,776.00	53,574,368.00	86,534,116.00	32,336,795.00	21,237,572.00	41,312.00	413,412				
171 Feb-06	15,086,837.00	11,241,889.00	27,496,805.00	1,168,179.00	479,955.00	27,976,760.00	41,745,043.00	73,454,947.00	19,926,189.00	21,818,954.00	54,197,320.00	575,766				
172 Mar-06	15,296,837.00	11,735,304.00	28,328,802.00	1,296,641.00	479,955.00	28,808,757.00	42,442,700.00	70,419,460.00	20,740,572.00	21,702,128.00	53,528,308.00	555,139				
173 Apr-06	10,297,427.00	8,095,887.00	19,291,295.00	897,981.00	456,927.00	19,748,224.00	39,921,885.00	68,707,414.00	15,578,759.00	24,343,228.00	49,678,868.00	487,103				
174 May-06	6,201,156.00	5,153,582.00	12,257,915.00	583,747.00	317,384.00	12,575,300.00	34,487,894.00	54,140,929.00	14,622,867.00	19,865,027.00	39,518,062.00	440,474				
175 Jun-06	4,010,751.00	3,742,801.00	8,337,299.00	583,747.00	271,384.00	8,608,683.00	30,262,842.00	42,792,241.00	12,349,684.00	17,913,258.00	36,693,938.00	366,938				
176 Jul-06	2,853,912.00	2,910,788.00	6,243,420.00	478,710.00	196,390.00	6,440,210.00	32,438,604.00	40,972,293.00	14,784,664.00	17,653,919.00	26,187,608.00	342,872				
177 Aug-06	2,372,540.00	2,612,175.00	5,456,835.00	472,120.00	192,507.00	5,649,342.00	58,122,690.00	58,122,690.00	19,712,259.00	26,568,296.00	26,617,318.00	336,103				
178 Sep-06	2,915,385.00	3,133,939.00	6,682,600.00	613,276.00	185,945.00	6,868,575.00	52,717,167.00	58,359,947.00	32,721,737.00	19,995,430.00	25,638,210.00	412,695				
179 Oct-06	4,664,553.00	4,864,648.00	9,789,814.00	1,060,613.00	240,782.00	10,030,596.00	56,316,414.00	63,219,786.00	36,034,187.00	21,191,470.00	27,185,609.00	382,101				
180 Nov-06	10,112,664.00	7,287,813.00	18,591,827.00	1,391,380.00	347,482.00	18,939,309.00	57,711,568.00	67,848,864.00	32,819,270.00	24,892,298.00	35,029,594.00	444,249				
181 Dec-06	17,268,231.00	12,551,936.00	31,212,231.00	1,982,062.00	425,076.00	31,637,307.00	47,482,276.00	66,499,179.00	23,253,027.00	24,229,249.00	43,246,152.00	444,249				
182 Jan-07	19,403,055.00	14,670,398.00	34,642,981.00	1,569,530.00	462,275.00	35,105,256.00	45,671,771.00	77,346,277.00	23,150,445.00	22,524,326.00	54,195,832.00	524,688				
183 Feb-07	18,201,618.00	14,187,507.00	33,879,845.00	1,490,720.00	491,151.00	34,370,996.00	46,281,555.00	82,415,687.00	19,712,259.00	26,568,296.00	62,703,428.00	560,734				
184 Mar-07	13,490,203.00	10,191,392.00	24,789,720.00	1,098,125.00	339,039.00	25,129,759.00	38,318,982.00	72,591,785.00	17,127,512.00	21,805,036.00	55,464,273.00	266,309				
185 Apr-07	10,060,695.00	7,670,011.00	18,711,826.00	981,120.00	384,514.00	19,096,340.00	35,622,403.00	60,796,637.00	13,817,367.00	21,191,470.00	46,979,270.00	475,668				
186 May-07	6,647,550.00	5,527,368.00	12,835,063.00	660,165.00	326,586.00	13,162,649.00	36,038,664.00	55,077,076.00	14,633,424.00	21,405,240.00	40,443,652.00	522,125				
187 Jun-07	4,233,111.00	3,838,286.00	8,680,063.00	608,659.00	272,448.00	8,952,511.00	30,921,318.00	44,028,849.00	11,737,763.00	19,183,555.00	32,291,086.00	451,988				
188 Jul-07	2,948,635.00	2,919,770.00	5,868,405.00	493,386.00	195,186.00	6,064,591.00	28,662,896.00	37,538,138.00	12,039,909.00	16,622,987.00	25,498,229.00	351,142				
189 Aug-07	2,491,600.00	2,738,184.00	5,736,718.00	506,934.00	200,220.00	5,936,938.00	37,941,414.00	44,503,425.00	21,576,633.00	16,364,781.00	25,498,229.00	351,142				
190 Sep-07	2,937,978.00	3,004,755.00	6,881,902.00	739,169.00	106,952.00	7,021,061.00	53,961,197.00	59,884,867.00	33,312,458.00	16,364,781.00	22,926,792.00	328,538				
191 Oct-07	5,794,475.00	4,671,788.00	11,651,280.00	1,165,007.00	247,840.00	12,899,127.00	54,082,101.00	61,011,843.00	33,230,703.00	20,851,398.00	26,572,409.00	358,471				
192 Nov-07	10,745,413.00	7,869,981.00	18,615,394.00	1,233,383.00	359,071.00	19,845,465.00	56,422,063.00	68,432,414.00	19,345,092.00	27,173,468.00	39,183,819.00	356,891				
193 Dec-07	16,873,063.00	12,260,912.00	30,602,409.00	1,468,434.00	399,052.00	31,001,461.00	46,841,932.00	78,088,871.00	29,248,593.00	27,173,468.00	47,743,779.00	515,063				
194 Jan-08	19,566,657.00	14,339,795.00	35,443,294.00	1,536,842.00	542,740.00	36,250,820.00	64,711,197.00	100,697,231.00	22,068,041.00	25,354,869.00	56,423,127.00	643,274				
195 Feb-08	19,539,648.00	15,092,884.00	36,250,820.00	1,618,288.00	471,961.00	36,722,781.00	48,165,914.00	84,908,695.00	19,782,875.00	28,403,039.00	65,125,820.00	604,799				
196 Mar-08	13,514,325.00	10,143,208.00	24,885,166.00	1,227,635.00	471,961.00	25,357,174.00	46,257,754.00	71,614,928.00	17,851,665.00	28,406,089.00	53,763,263.00	569,431				
197 Apr-08	12,956,121.00	9,602,320.00	23,685,387.00	93,788.00	472,006.00	24,157,393.00	46,257,754.00	71,614,928.00	17,851,665.00	28,406,089.00	53,763,263.00	569,431				
198 May-08	8,462,645.00	6,602,320.00	15,064,965.00	617,279.00	792,690.00	16,857,655.00	37,906,141.00	50,779,241.00	23,789,480.00	34,116,661.00	58,205,741.00	675,750				
199 Jun-08	5,028,325.00	4,271,729.00	9,917,333.00	88,531.00	308,810.00	10,226,143.00	32,009,195.00	42,209,515.00	11,496,653.00	20,508,642.00	30,709,862.00	387,557				
200 Jul-08	3,314,336.00	3,271,202.00	6,585,538.00	560,284.00	282,987.00	6,868,525.00	34,170,839.00	41,562,830.00	12,862,202.00	21,308,537.00	28,720,628.00	464,570				
201 Aug-08	2,746,604.00	2,873,065.00	5,619,669.00	410,155.00	266,168.00	5,885,833.00	34,170,839.00	41,562,830.00	12,862,202.00	21,308,537.00	28,720,628.00	464,570				
202 Sep-08	3,074,377.00	3,183,949.00	6,258,326.00	535,330.00	267,508.00	6,525,834.00	56,784,942.00	63,207,449.00	27,400,929.00	29,384,013.00	35,806,520.00	468,451				
203 Oct-08	5,253,527.00	4,366,638.00	10,619,695.00	1,379,530.00	409,663.00	11,429,358.00	43,970,627.00	55,399,995.00	15,870,015.00	28,100,612.00	39,529,970.00	552,054				
204 Nov-08	9,042,963.00	6,737,761.00	16,837,172.00	2,056,448.00	634,682.00	17,471,854.00	39,150,754.00	56,622,608.00	15,293,774.00	23,958,980.00	41,328,334.00	585,884				

Review step : tie below therms to the Amortwa spreadsheet



**WASHINGTON**

FERC Int. Rates

Mo-Yr	Interest Rate	Total Days
Jan-05	4.75%	31
Feb-05	4.75%	28
Mar-05	4.75%	31
Apr-05	5.30%	30
May-05	5.30%	31
Jun-05	5.30%	30
Jul-05	5.77%	31
Aug-05	5.77%	31
Sep-05	5.77%	30
Oct-05	6.23%	31
Nov-05	6.23%	30
Dec-05	6.23%	31
Jan-06	6.78%	31
Feb-06	6.78%	28
Mar-06	6.78%	31
Apr-06	7.30%	30
May-06	7.30%	31
Jun-06	7.30%	30
Jul-06	7.74%	31
Aug-06	7.74%	31
Sep-06	7.74%	30
Oct-06	8.17%	31
Nov-06	8.17%	30
Dec-06	8.17%	31
Jan-07	8.25%	31
Feb-07	8.25%	28
Mar-07	8.25%	31
Apr-07	8.25%	30
May-07	8.25%	31
Jun-07	8.25%	30
Jul-07	8.25%	31
Aug-07	8.25%	31
Sep-07	8.25%	30
Oct-07	8.25%	31
Nov-07	8.25%	30
Dec-07	8.25%	31
Jan-08	7.76%	31
Feb-08	7.76%	29
Mar-08	7.76%	31
Apr-08	6.77%	30
May-08	6.77%	31
Jun-08	6.77%	30
Jul-08	5.30%	31
Aug-08	5.30%	31
Sep-08	5.30%	30
Oct-08	5.00%	31
Nov-08	5.00%	30
Dec-08	5.00%	31