

State: Washington
 Description: 7/1/08 Core Market Commodity Changes
 Account number: 47WA.2530.01253 / 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	Therms	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)
Dec-08			(37,444.84)		(8,288.41)		(1,251,320.35)
Jan-09			139,325.62		(4,870.42)		(1,116,865.15)
Feb-09			(3,822,515.06)		(3,926.40)		(4,943,306.61)

State: Washington
 Description: 7/1/08 Core Market Demand Cost Changes
 Account number: 47WA.2530.01254 / 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)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	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
Dec-08			(2,273,181.13)		33,691.15		2,661,040.66
Jan-09			(2,385,680.38)		10,357.36		285,717.64
Feb-09			(1,090,761.96)		1,004.46		(804,039.86)

State: Washington
 Description: 7/1/08 Capacity Held for Capacity Release Market
 Account number: 47WA.2530.01255 / 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
Dec-08			908,083.84		30,521.21		5,378,054.44
Jan-09			915,543.29		20,932.58		6,314,530.31
Feb-09			823,927.55		22,199.08		7,160,656.94

State: Washington
 Description: 7/1/08 Capacity Releases
 Account number: 47WA.2530.01256 / 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)
Dec-08			(873,438.15)		(37,162.47)		(6,316,050.65)
Jan-09			(285,213.30)		(24,583.47)		(6,625,847.42)
Feb-09			(417,465.46)		(23,293.53)		(7,066,606.41)

Cascade Natural Gas Corporation
Washington PGA Deferral

Month February, 2009

	<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 Rates eff 11/1/08	\$ 23,995,085.72	\$ -	(249,588.36)	\$ 3,515,924.22	\$ 3,048,605.34	\$ 30,310,026.92
Under the OLD Rates	\$ 20,172,570.66	\$ 823,927.55	(667,053.82)	\$ 2,425,162.26	\$ -	\$ -
Total cost incurred	\$ 3,822,515.06	\$ (823,927.55)	\$ 417,465.46	\$ 1,090,761.96	\$ 3,048,605.34	\$ 22,754,606.65
Deferral amount						7,555,420.27

(---) = credit to gas cost

S003 000 8051 09990	692010	691010	691010	693010		
JDE Account Code	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	
1910/2350	(3,822,515.06)	823,927.55	(417,465.46)	(1,090,761.96)	(3,048,605.34)	(7,555,420.27)
new subledger eff. 7/1/2008	25308701-DG253	25308701-DG255	25308701-DG256	25308701-DG254		
JDE Account Code	47WA.2530.01253	47WA.2530.01255	47WA.2530.01256	47WA.2530.01254		

State: Washington
 Description: WA Tenaska Mktg Gas
 Account number: 47WA.2530.01261 / 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)
Dec-08			(60,728.33)		(261.47)		(121,718.13)
Jan-09			(60,728.33)		(473.75)		(182,920.21)
Feb-09			(60,728.33)		(643.07)		(244,291.61)

State: Washington
 Description: Washington Equipment Rebate Program
 Account number: 47WA.1860.20421 / 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	(16,202.97)	796.76	32,584.62	232,821.11
Jan-04 (\$0.00058)	35,438,529		17,050.00	(20,554.35)	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)	23,138,555		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)	26,670,275		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)	23,554,223		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		28,900.00	(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)	1,663.41		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
Dec-08 (\$0.00030)	28,303,200		0.00	(8,490.96)	253.55		50,652.66
Jan-09 (\$0.00030)	42,550,549		0.00	(12,765.16)	197.15		38,084.65
Feb-09 (\$0.00030)	34,020,816		0.00	(10,206.24)	133.89		28,012.30

State: Washington
 Description: Washington Commercial Conservation Program
 Account number: 47WA.1862.20430 /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
Dec-08	(0.00013)	28,303,200	105,861.95	(3,679.42)	396.82		194,744.45
Jan-09	(0.00013)	42,550,549	1,200.00	(5,531.57)	757.99		191,170.87
Feb-09	(0.00013)	34,020,816	29,427.49	(4,422.71)	672.07		216,847.72

State: Washington
 Description: Washington Low Income Weatherization Program
 Account number: 47WA.1860.20431 / 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
Dec-08	(0.00017)	28,303,200	9,464.06	(4,811.54)	413.97		101,214.23
Jan-09	(0.00017)	42,550,549	7,537.57	(7,233.59)	393.95		101,912.16
Feb-09	(0.00017)	34,020,816	12,608.32	(5,783.54)	358.28		109,095.22

State: Washington
 Description: Washington Conservation Administration & Program Delivery Fees
 Account number: 47WA.1862.20444 / 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)							Deferred
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	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
Dec-08	(\$0.00148)	28,303,200	118,785.89	(41,888.74)	3,502.54		893,891.93
Jan-09	(\$0.00148)	42,550,549	210,247.79	(62,974.81)	3,479.23		1,044,644.14
Feb-09	(\$0.00148)	34,020,816	106,808.55	(50,350.81)	3,672.50		1,104,774.38

State: Washington
 Description: Washington Residential Conservation Program
 Account number: 47WA.1862.20449 / 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
Dec-08	(\$0.00037)	28,303,200	103,715.41	(10,472.18)	1,321.99		401,607.89
Jan-09	(\$0.00037)	42,550,549	169,421.49	(15,743.70)	1,563.15		556,848.83
Feb-09	(\$0.00037)	34,020,816	6,619.05	(12,587.70)	1,957.63		552,837.80

State: Washington
 Description: Tumwater Compressor Station Settlement
 Account number: 47WA.2530.01152 / 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	Therms	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)		23,564,223		(44,988.57)	12,474.23		3,017,212.75
Apr-05 (0.00191)		18,102,204		(34,575.21)	13,328.02		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		1,676,690.60
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
Dec-08 (0.00360)		28,303,200		(101,891.52)	3,218.07		648,749.17
Jan-09 (0.00360)		42,550,549		(153,181.98)	2,525.08		498,092.27
Feb-09 (0.00360)		34,020,816		(122,474.94)	1,751.07		377,368.40

State: Washington
 Description: 11/01/07 & 11/01/08 WA Consolidated Technical Adjustments - Non Core Trans.
 Account number: 47WA.2530.01241 / 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
Dec-08	(0.00091)	684,407		(622.81)	28.68		6,066.48
Jan-09	(0.00091)	571,113		(519.71)	23.61		5,570.38
Feb-09	(0.00091)	504,034		(458.67)	19.58		5,131.29

State: Washington
 Description: Regulatory Liabilities - WUTC imposed CNGC related
 Account number: 47WA.2540.20216 / '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)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred 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)
Dec-08			(109.70)	801,113.58	(27,183.19)		(5,539,695.16)
Jan-09			(9,326.45)	1,165,837.22	(21,561.72)		(4,404,746.11)
Feb-09			9,326.45	961,129.83	(15,485.13)		(3,449,774.96)

State: Washington
 Description: 11/01/08 WA Consolidated Core Deferrals
 Account number: 47WA.2530.01257 / 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
Dec-08	(\$0.08415)	28,303,200		(2,381,714.28)	76,872.02		15,549,303.76
Jan-09	(\$0.08415)	42,550,549		(3,580,628.70)	60,521.35		12,029,196.41
Feb-09	(\$0.08415)	34,020,816		(2,862,851.67)	42,289.31		9,208,634.06

State: Washington
 Description: 11/01/08 WA Consolidated Technical Adjustments - Core
 Account number: 47WA.2530.01258 / 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	Terms	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
Dec-08	(\$0.00186)	28,303,200		(52,643.95)	3,552.38		775,977.99
Jan-09	(\$0.00186)	42,550,549		(79,144.02)	3,020.28		699,854.25
Feb-09	(\$0.00186)	34,020,816		(63,278.72)	2,460.38		639,035.91

WASHINGTON

FERC Int. Rates

Mo-Yr	Interest Rate	Total Days
Jan-04	4.00%	31
Feb-04	4.00%	29
Mar-04	4.00%	31
Apr-04	4.00%	30
May-04	4.00%	31
Jun-04	4.00%	30
Jul-04	4.00%	31
Aug-04	4.00%	31
Sep-04	4.00%	30
Oct-04	4.22%	31
Nov-04	4.22%	30
Dec-04	4.22%	31
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
Jan-09	4.52%	31
Feb-09	4.52%	28
Mar-09	4.52%	31