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May 29, 2009

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

Re: WAC 480-90-233 Monthly Reporting

Dear Mr. Danner:

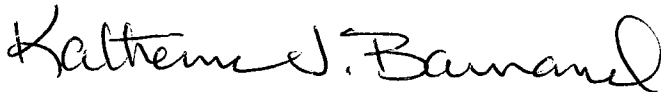
Enclosed is Cascade Natural Gas Corporation's documentation associated with its existing deferred gas cost accounting activity through April of 2009. This information is being supplied in compliance with WAC 480-90-233.

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.



Katherine Barnard  
Senior Director  
Gas Supply & Regulatory

attachments

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 | 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)   |
| 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)   |
| Mar-09     |      |       | (3,441,191.08) |              | (19,240.45) |            | (8,403,738.14)   |
| Apr-09     |      |       | (2,178,546.25) |              | (23,600.50) |            | (10,605,884.89)  |

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)

| 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     |
| 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)     |
| Mar-09     |      |        | (995,201.90)   |              | (3,129.50) |            | (1,802,371.26)   |
| Apr-09     |      |        | 536,524.61     |              | (5,061.66) |            | (1,270,908.31)   |

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 |
| Mar-09         |      |        | 912,205.46   |              | 27,870.87 |            | 8,100,733.27 |
| Apr-09         |      |        | 839,147.68   |              | 22,749.56 |            | 8,962,630.51 |

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)   |
| Mar-09         |      |        | (781,994.71)   |              | (27,504.80) |                     | (7,876,105.92)   |
| Apr-09         |      |        | (988,092.82)   |              | (22,118.73) |                     | (8,886,317.47)   |

Cascade Natural Gas Corporation  
Washington PGA Deferral

Month APRIL, 2009

|                             | Commodity        | Capacity Held for |                   | Demand          | Amortization    | Total            |
|-----------------------------|------------------|-------------------|-------------------|-----------------|-----------------|------------------|
|                             |                  | Release           | Release           |                 |                 |                  |
| Gas Cost Recognized         | 692010           | 691010            | 691010            | 691010          | 693010          |                  |
| Under the Rates eff 11/1/08 | \$ 12,868,338.98 | \$ -              | \$ (133,851.89)   | \$ 1,880,625.48 | \$ 2,059,258.67 | \$ 16,674,371.24 |
| Under the OLD Rates         | \$ 10,689,792.73 | \$ 839,147.68     | \$ (1,121,944.71) | \$ 2,417,150.09 | \$ -            | \$ -             |
| Total cost incurred         | \$ 2,178,546.25  | \$ (839,147.68)   | \$ 988,092.82     | \$ (536,524.61) | \$ 2,059,258.67 | \$ 12,824,145.79 |
| Deferral amount             |                  |                   |                   |                 |                 | \$ 3,850,225.45  |

( \_\_\_\_\_ ) = credit to gas cost

| JDE Account Code | 47WA.6011.28051   | 47WA.6011.28051 | 47WA.6011.28051 | 47WA.6011.28051 | 47WA.6011.28051   | 47WA.6011.28051   |
|------------------|-------------------|-----------------|-----------------|-----------------|-------------------|-------------------|
| JDE Account Code | \$ (2,178,546.25) | \$ 839,147.68   | \$ (988,092.82) | \$ 536,524.61   | \$ (2,059,258.67) | \$ (3,850,225.45) |
|                  | 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)     |
| Mar-09         |      |        | (60,728.33) |              | (950.84) |                     | (305,970.78)     |
| Apr-09         |      |        | (60,728.33) |              | (859.27) |                     | (367,558.38)     |

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 |            | 287,055.57       |
| 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 |            | 387,484.97       |
| 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        |
| Mar-09 (\$0.00030) | 28,992,055 | 0.00      |           | (8,697.62)   | 109.03   |            | 19,423.71        |
| Apr-09 (\$0.00030) | 22,980,233 | 0.00      |           | (6,894.07)   | 54.55    |            | 12,584.19        |



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       |
| Mar-09     | (0.00013) | 28,992,055 | 14,116.50  | (3,768.97)   | 844.02   |                     | 228,039.27       |
| Apr-09     | (0.00013) | 22,980,233 | 2,247.00   | (2,987.43)   | 640.41   |                     | 227,939.25       |

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 |
| Mar-09         | (\$0.00148) | 28,992,055 | 77,640.47  | (42,908.24)  | 4,300.03 |            | 1,143,806.64 |
| Apr-09         | (\$0.00148) | 22,980,233 | 248,992.97 | (34,010.74)  | 3,212.19 |            | 1,362,001.06 |

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)

| Month/Year         | Rate | Therms     | Deferral   | Amortization | Interest | Adjustment  | Deferred 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       |
| Mar-09 (\$0.00037) |      | 28,992,055 | 43,326.60  | (10,727.06)  | 2,151.77 |             | 587,589.11       |
| Apr-09 (\$0.00037) |      | 22,980,233 | 58,463.85  | (8,502.69)   | 1,650.15 |             | 639,200.43       |

State: Washington  
 Description: Washington CAP Conservation Variance Deferral  
 Account number: 47WA.1862.20453 / 18604301-RA53  
 Class of customers: Core  
 Deferral period: 10/1/08 - 9/30/09  
 Amortization period: N/A

Narrative: To record deferrals for WA CAP Conservation Program

| Debit (Credit) |      |        |                |              |            |            | Deferred     |
|----------------|------|--------|----------------|--------------|------------|------------|--------------|
| Month/Year     | Rate | Therms | Deferral       | Amortization | Interest   | Adjustment | Balance      |
| Oct-08         |      |        | (87,818.61)    |              |            |            | (87,818.61)  |
| Nov-08         |      |        | 319,236.15     |              | (365.91)   |            | 231,051.63   |
| Dec-08         |      |        | 353,500.18     |              | 994.81     |            | 585,546.62   |
| Jan-09         |      |        | 269,236.51     |              | 2,279.08   |            | 857,062.21   |
| Feb-09         |      |        | (1,086,449.85) |              | 3,013.05   |            | (226,374.59) |
| Mar-09         |      |        | (535,688.34)   |              | (881.10)   |            | (762,944.03) |
| Apr-09         |      |        | 767,983.95     |              | (2,142.60) |            | 2,897.32     |

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 |            | 3,996,826.26     |
| 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)  | 13,503.77 |            | 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 |            | 1,676,690.60     |
| 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       |
| Mar-09 (0.00360) |      | 28,992,055 |              | (104,371.40) | 1,468.80  |            | 274,465.80       |
| Apr-09 (0.00360) |      | 22,980,233 |              | (82,728.84)  | 770.79    |            | 192,507.75       |

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 | 0.00     | (622.81)     | 28.68    | 6,066.48    |             |
| Jan-09                         | (0.00091) | 571,113 | 0.00     | (519.71)     | 23.61    | 5,570.38    |             |
| Feb-09                         | (0.00091) | 504,034 | 0.00     | (458.67)     | 19.58    | 5,131.29    |             |
| Mar-09                         | (0.00091) | 524,628 | 0.00     | (477.41)     | 19.97    | 4,673.84    |             |
| Apr-09                         | (0.00091) | 442,148 | 0.00     | (402.35)     | 13.13    | 4,284.62    |             |

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 | Terms | Deferral   | Amortization | Interest    | Adjustment     | Deferred Balance |
|------------|------|-------|------------|--------------|-------------|----------------|------------------|
|            |      |       |            |              |             | (5,166,906.30) | (5,166,906.30)   |
|            |      |       |            |              |             | (1,440,940.94) | (6,607,847.24)   |
|            |      |       |            |              |             |                | (6,313,515.85)   |
| Nov-08     |      |       | 14,606.40  | 307,257.159  | (27,532.70) |                | (5,539,695.16)   |
| Dec-08     |      |       | (109.70)   | 801,113.53   | (27,183.19) |                | (4,404,746.11)   |
| Jan-09     |      |       | (9,326.45) | 1,165,837.22 | (21,561.72) |                | (3,449,774.96)   |
| Feb-09     |      |       | 9,326.45   | 961,129.83   | (15,485.13) |                | (2,622,150.81)   |
| Mar-09     |      |       | 0.00       | 841,951.44   | (13,427.29) |                | (1,964,420.26)   |
| Apr-09     |      |       | 0.00       | 665,094.42   | (7,363.87)  |                |                  |

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     |
| Mar-09     | (\$0.08415) | 28,992,055 |          | (2,439,681.43) | 35,842.05 |                 | 6,804,794.68     |
| Apr-09     | (\$0.08415) | 22,980,233 |          | (1,933,786.61) | 19,110.13 |                 | 4,890,118.20     |



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        | 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       |
| 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       |
| Mar-09     | (\$0.00186) | 28,992,055 |          | (53,925.22)  | 2,487.27 |              | 587,597.96       |
| Apr-09     | (\$0.00186) | 22,980,233 |          | (42,743.23)  | 1,650.17 |              | 546,504.89       |

Review step : i: below thermos to the Amortisa spreadsheet

Table with columns for Date, Firm (Residential, Commercial, Industrial, Total Firm), Interruptible, Total Interunit, Total Core, Noncore, Total All, Noncore Exclusions, Schedules, Net Noncore, Net All, and Temp. Volumes. Rows are numbered 1 through 208, representing monthly data from February to April.

**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         |
| Apr-09 | 3.37%         | 30         |