

UG-100187-SI



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January 29, 2010

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

RECEIVED
REGULATORY MANAGEMENT
2010 FEB -1 AM 8:19
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: WAC 480-90-233 Monthly Reporting

Dear Mr. Danner:

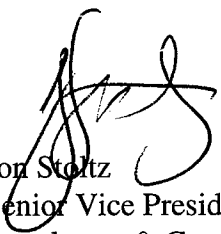
Enclosed is Cascade Natural Gas Corporation's documentation associated with its existing deferred gas cost accounting activity through December 2009. This information is being supplied in compliance with WAC 480-90-233.

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.


Jon Stoltz
Senior Vice President
Regulatory & Gas Supply

attachments

"In The Community To Serve"

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)
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)
May-09			226,832.03		(30,777.69)		(10,409,830.55)
Jun-09			(1,686,330.35)		(29,234.27)		(12,125,395.17)
Jul-09			(1,807,093.27)		(33,934.27)		(13,966,422.71)
Aug-09			(1,298,067.16)		(39,086.59)	544.21	(15,303,032.25)
Sep-09			(1,132,837.10)		(41,445.71)		(16,477,315.06)
Oct-09			366,395.06		(46,113.60)		(16,157,033.60)
Nov-09			(187,682.09)		(43,758.63)		(16,388,474.32)
Dec-09			1,292,982.40		(45,864.97)		(15,141,356.89)

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)
May-09			1,312,756.51		(3,688.11)		38,160.09
Jun-09			1,556,957.92		107.17		1,595,225.18
Jul-09			1,793,825.75		4,464.41		3,393,515.34
Aug-09			1,747,290.31		9,497.13	(52,708.90)	5,097,593.88
Sep-09			1,569,611.37		13,805.98		6,681,011.23
Oct-09			656,682.77		18,697.55		7,356,391.55
Nov-09			(599,317.16)		19,923.56		6,776,997.95
Dec-09			(2,504,816.55)		18,966.18		4,291,147.58

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)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred 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
May-09			468,615.07		26,009.06		9,457,254.64
Jun-09			664,620.30		26,559.12		10,148,434.06
Jul-09			686,774.31		28,401.52		10,863,609.89
Aug-09			686,774.27		30,403.02	(35,509.51)	11,545,277.67
Sep-09			664,620.29		31,268.46		12,241,166.42
Oct-09			688,687.61		34,258.26		12,964,112.29
Nov-09			663,421.60		35,111.14		13,662,645.03
Dec-09			1,064,139.95		38,236.43		14,765,021.41

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	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)
May-09			(535,937.45)		(25,787.60)		(9,448,042.52)
Jun-09			(842,828.72)		(26,533.25)		(10,317,404.49)
Jul-09			(870,567.48)		(28,874.40)		(11,216,846.37)
Aug-09			(951,592.46)		(31,391.59)	45,349.57	(12,154,480.85)
Sep-09			(819,942.81)		(32,918.39)		(13,007,342.05)
Oct-09			(782,389.92)		(36,402.49)		(13,826,134.46)
Nov-09			(6,228.28)		(37,445.78)		(13,869,808.52)
Dec-09			(285,148.52)		(38,816.20)		(14,193,773.24)

Cascade Natural Gas Corporation
Washington PGA Deferral

Month DECEMBER, 2009

	Commodity 692010	Capacity Held for Release 691010	Capacity Release 691010	Demand 691010	Amortization 693010	Total
Gas Cost Recognized						
Under the Rates eff 08/1/09	\$ 26,810,666.35	\$	\$ (350,585.47)	\$ 4,875,617.56	\$ 167,989.55	\$ 31,503,687.99
Under the Rates eff 05/1/09	\$ -	\$	\$ -	\$ -	\$ -	\$ -
Total Gas Cost Recognized -	\$ 26,810,666.35	\$ -	\$ (350,585.47)	\$ 4,875,617.56	\$ 167,989.55	\$ 31,503,687.99
Total cost incurred	\$ 28,103,648.75	\$ 1,064,139.95	\$ (635,733.99)	\$ 2,370,801.01	\$ -	\$ 30,902,855.72
Deferral amount	\$ (1,292,982.40)	\$ (1,064,139.95)	\$ 285,148.52	\$ 2,504,816.55	\$ 167,989.55	\$ 600,832.27

(____) = credit to gas cost

JDE Gas Cost Account Code

47WA.6011.28051

47WA.6011.28051

47WA.6011.28051

47WA.6011.28051

47WA.6011.28051

JDE Deferred Gas Account Code

47WA.2530.01253

47WA.2530.01255

47WA.2530.01256

47WA.2530.01254

\$ 1,292,982.40 \$ 1,064,139.95 \$ (285,148.52) \$ (2,504,816.55) \$ (167,989.55) \$ (600,832.27)

State: Washington
 Description: WA Tenaska Mktg Gas
 Account number: 47WA.2530.01261 / 25308701-DG261
 Class of customers: core
 Deferral period:
 Amortization period: NA

Narrative: Tenaska gas storage cost mitigation 11/1/08 thru 10/31/09

Debit (Credit)

Month/Year	Rate	Therms	Deferral	Amortization	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)
May-09			(60,728.33)		(1,066.63)		(429,353.34)
Jun-09			(60,728.33)		(1,205.77)		(491,287.44)
Jul-09			(60,728.33)		(1,374.92)		(553,390.69)
Aug-09			(60,728.33)		(1,548.73)		(615,667.75)
Sep-09			(60,728.33)		(1,667.43)		(678,063.51)
Oct-09			(60,728.33)		(1,897.64)		(740,689.48)
Nov-09			0.00		(2,006.03)		(742,695.51)
Dec-09			0.00		(2,078.52)		(744,774.03)

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)	23,136,555	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)	26,670,275	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
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
May-09	(\$0.00030)	13,552,278	0.00	(4,065.68)	36.52	8,555.03
Jun-09	(\$0.00030)	8,162,193	0.00	(2,448.66)	24.03	6,130.40
Jul-09	(\$0.00030)	6,704,725	0.00	(2,011.42)	17.16	4,136.14
Aug-09	(\$0.00030)	5,657,004	0.00	(1,697.10)	11.58	2,450.62
Sep-09	(\$0.00030)	6,329,436	0.00	(1,898.83)	6.64	558.43
Oct-09	(\$0.00030)	11,102,066	0.00	(3,330.62)	1.56	(2,770.63)
Nov-09	(\$0.00030)	19,027,648	0.00	(5,708.29)	(7.50)	(8,486.42)
Dec-09	(\$0.00030)	30,767,316	0.00	(9,230.19)	(23.75)	(17,740.36)

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	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
May-09	(0.00013)	13,552,278	4,956.40	(1,761.80)	661.47		231,795.33
Jun-09	(0.00013)	8,162,193	11,457.00	(1,061.09)	650.96		242,842.20
Jul-09	(0.00013)	6,704,725	6,974.80	(871.61)	679.62		249,625.01
Aug-09	(0.00013)	5,657,004	2,820.00	(735.41)	698.60		252,408.20
Sep-09	(0.00013)	6,329,436	4,673.50	(822.83)	683.61		256,942.48
Oct-09	(0.00013)	11,102,066	238,491.80	(1,443.27)	719.08		494,710.09
Nov-09	(0.00013)	19,027,648	24,876.45	(2,473.59)	1,339.84		518,452.79
Dec-09	(0.00013)	30,767,316	38,515.00	(3,999.75)	1,450.95		554,418.99

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	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
Mar-09	(0.00017)	28,992,055	9,918.13	(4,928.65)	424.62		114,509.32
Apr-09	(0.00017)	22,980,233	0.00	(3,906.64)	321.58		110,924.26
May-09	(0.00017)	13,552,278	12,571.69	(2,303.89)	321.90		121,513.97
Jun-09	(0.00017)	8,162,193	2,228.33	(1,387.57)	341.25		122,695.97
Jul-09	(0.00017)	6,704,725	6,240.94	(1,139.80)	343.38		128,140.49
Aug-09	(0.00017)	5,657,004	31,883.79	(961.69)	358.62		159,421.21
Sep-09	(0.00017)	6,329,436	27,320.80	(1,076.00)	431.77		186,097.78
Oct-09	(0.00017)	11,102,066	12,975.68	(1,887.35)	520.82		197,706.92
Nov-09	(0.00017)	19,027,648	(8,544.47)	(3,234.70)	535.46		186,463.21
Dec-09	(0.00017)	30,767,316	21,989.92	(5,230.44)	521.84		203,744.53

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)

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
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
May-09	(\$0.00148)	13,552,278	164,938.10	(20,057.37)	3,952.45		1,510,834.24
Jun-09	(\$0.00148)	8,162,193	132,276.55	(12,080.05)	4,242.93		1,635,273.67
Jul-09	(\$0.00148)	6,704,725	100,622.79	(9,922.99)	4,576.50		1,730,549.97
Aug-09	(\$0.00148)	5,657,004	107,326.81	(8,372.37)	4,843.14		1,834,347.55
Sep-09	(\$0.00148)	6,329,436	105,540.25	(9,367.57)	4,968.02		1,935,488.26
Oct-09	(\$0.00148)	11,102,066	118,411.84	(16,431.06)	5,416.68		2,042,885.72
Nov-09	(\$0.00148)	19,027,648	143,768.84	(28,160.92)	5,532.82		2,164,026.46
Dec-09	(\$0.00148)	30,767,316	118,812.11	(45,535.63)	6,056.27		2,243,359.21

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
May-09	(\$0.00037)	13,552,278	118,933.54	(5,014.34)	1,854.92		754,974.54
Jun-09	(\$0.00037)	8,162,193	173,637.95	(3,020.01)	2,120.22		927,712.70
Jul-09	(\$0.00037)	6,704,725	44,886.15	(2,480.75)	2,596.31		972,714.41
Aug-09	(\$0.00037)	5,657,004	5,389.00	(2,093.09)	2,722.25		978,732.57
Sep-09	(\$0.00037)	6,329,436	641.46	(2,341.89)	2,650.73		979,682.87
Oct-09	(\$0.00037)	11,102,066	119,086.62	(4,107.76)	2,741.75		1,097,403.48
Nov-09	(\$0.00037)	19,027,648	133,402.29	(7,040.23)	2,972.13		1,226,737.67
Dec-09	(\$0.00037)	30,767,316	54,240.40	(11,383.91)	3,433.16		1,273,027.32

State: Washington
 Description: Washington CAP Conservation Variance Deferral
 Account number: 47WA.1862.20447 / 18604301-RA47
 Class of customers: Residential & Commercial (503 & 504) Only
 Deferral period: 10/01/07 - 12/31/08
 Amortization period: N/A

Narrative: To record deferrals for WA CAP Conservation Program

Debit (Credit)							
Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred Balance
Oct-07			(542,098.37)		0.00		(542,098.37)
Nov-07			(515,633.65)		(2,217.33)		(1,059,949.35)
Dec-07			520,102.46		(7,287.15)		(547,134.04)
Jan-08			725,191.42		(3,656.07)		174,401.31
Feb-08			(1,689,293.90)		1,090.20		(1,513,802.39)
Mar-08			(475,944.83)		(10,115.56)		(1,999,862.78)
Apr-08			769,589.40		(11,282.56)		(1,241,555.94)
May-08			(292,975.20)		(7,237.93)		(1,541,769.07)
Jun-08			285,603.68		(8,698.15)		(1,264,863.54)
Jul-08			56,289.91		(5,772.70)		(1,214,346.33)
Aug-08			223,821.22		(5,542.14)		(996,067.25)
Sep-08			(50,898.68)		(4,399.30)		(1,051,365.23)
Oct-08			(87,818.61)		(4,526.71)		(1,143,710.56)
Nov-08			319,236.16		(4,765.46)		(829,239.86)
Dec-08			353,500.18		(3,570.34)		(479,310.02)
Jan-09			0.00		(1,865.58)		(481,175.60)
Feb-09			0.00		(1,691.60)		(482,867.20)
Mar-09			0.00		(1,879.43)		(484,746.63)
Apr-09			0.00		(1,361.33)		(486,107.96)
May-09			0.00		(1,410.66)		(487,518.62)
Jun-09			0.00		(1,369.11)		(488,887.73)
Jul-09			0.00		(1,368.21)		(490,255.94)
Aug-09			0.00		(1,372.04)		(491,627.98)
Sep-09			0.00		(1,331.49)		(492,959.47)
Oct-09			0.00		(1,379.60)		(494,339.07)
Nov-09			0.00		(1,338.83)		(495,677.90)
Dec-09			0.00		(1,387.21)		(497,065.11)

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)		23,554,223		(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
May-09 (0.00360)	13,552,278	(48,788.20)	558.65		144,278.20
Jun-09 (0.00360)	8,162,193	(29,383.89)	405.18		115,299.49
Jul-09 (0.00360)	6,704,725	(24,137.01)	322.68		91,485.16
Aug-09 (0.00360)	5,657,004	(20,365.21)	256.03		71,375.98
Sep-09 (0.00360)	6,329,436	(22,785.97)	193.31		48,783.32
Oct-09 (0.00360)	11,102,066	(39,967.44)	136.53		8,952.41
Nov-09 (0.00360)	19,027,648	(68,499.53)	24.25		(59,522.87)
Dec-09 (0.00360)	30,767,316	(110,762.34)	(166.58)		(170,451.79)

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)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred 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
May-09	(0.00091)	403,112	0.00	(366.83)	12.43		3,930.22
Jun-09	(0.00091)	356,678	0.00	(324.58)	11.04		3,616.68
Jul-09	(0.00091)	344,770	0.00	(313.74)	10.12		3,313.06
Aug-09	(0.00091)	323,838	0.00	(294.69)	9.27		3,027.64
Sep-09	(0.00091)	357,090	0.00	(324.95)	8.20		2,710.89
Oct-09	(0.00091)	360,187	0.00	(327.77)	7.59		2,390.70
Nov-09	(0.00091)	440,520	0.00	(400.87)	6.47		1,996.30
Dec-09	(0.00091)	466,775	0.00	(424.77)	5.59		1,577.13

State: Washington
 Description: Regulatory Liabilities - WUTC imposed CNGC related
 Account number: 47WA.2540.20216 / '25401001-RL16
 Class of customers: all classes
 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)
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)
Mar-09			0.00	841,051.44	(13,427.29)		(2,622,150.81)
Apr-09			0.00	665,094.42	(7,363.87)		(1,964,420.26)
May-09			0.00	419,151.19	(5,700.64)		(1,550,969.71)
Jun-09			0.00	285,987.14	(4,355.64)		(1,269,338.21)
Jul-09			0.00	299,940.75	(3,552.38)		(972,949.84)
Aug-09			0.00	324,073.86	(2,722.91)		(651,598.89)
Sep-09			0.00	364,030.76	(1,764.75)	(208,152.48)	(497,485.36)
Oct-09			0.00	380,149.39	(1,392.27)		(118,728.24)
Nov-09			0.00	586,891.76	(321.56)		467,841.96
Dec-09			0.00	895,467.37	1,309.31		1,364,618.64

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
May-09	(\$0.08415)	7,511,382		(632,082.80)	14,190.85		4,272,226.25
Jun-09	(\$0.08415)	0		0.00	11,997.84		4,284,224.09
Jul-09	(\$0.08415)	0		0.00	11,989.88		4,296,213.97
Aug-09	(\$0.08415)	0		0.00	12,023.43		4,308,237.40
Sep-09	(\$0.08415)	0		0.00	11,668.14		4,319,905.54
Oct-09	(\$0.08415)	0		0.00	12,089.74		4,331,995.28
Nov-09	(\$0.08415)	0		0.00	11,732.49		4,343,727.77
Dec-09	(\$0.08415)	0		0.00	12,156.40		4,355,884.17

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
May-09	(\$0.00186)	13,552,278		(25,207.24)	1,585.93		522,883.59
Jun-09	(\$0.00186)	8,162,193		(15,181.68)	1,468.43		509,170.34
Jul-09	(\$0.00186)	6,704,725		(12,470.79)	1,424.97		498,124.52
Aug-09	(\$0.00186)	5,657,004		(10,522.03)	1,394.06		488,996.55
Sep-09	(\$0.00186)	6,329,436		(11,772.75)	1,324.37		478,548.17
Oct-09	(\$0.00186)	11,102,066		(20,649.84)	1,339.27		459,237.60
Nov-09	(\$0.00186)	19,027,648		(35,391.43)	1,243.77		425,089.94
Dec-09	(\$0.00186)	30,767,316		(57,227.21)	1,189.66		369,052.39

Date	Residential		Commercial		FIRM		G	H	I	J	K	L	M	N	O	P	Q	R
	Industrial	Total Firm	Industrial	Total Firm	Industrial	Total Firm												
194	19,566,657	14,339,795	1,536,842	35,443,294	107,892	35,986,034	64,711,197	100,697,231	678/679/901	678/679/901	27,950,687	36,760,510	72,746,544	604,799				
195	19,539,648	15,092,884	1,616,288	36,250,820	102,673	36,722,761	48,185,914	84,908,695	678/679/901	678/679/901	19,782,875	28,403,039	65,125,820	569,431				
196	13,514,325	10,143,208	1,227,635	24,885,168	94,762	25,357,174	46,237,754	71,614,928	678/679/901	678/679/901	17,851,665	28,406,089	53,763,263	516,460				
197	12,956,121	9,693,001	1,036,245	23,685,367	93,788	24,089,080	57,906,141	81,995,221	678/679/901	678/679/901	23,789,480	34,116,661	58,205,741	580,255				
198	8,462,645	6,602,320	792,690	15,857,655	86,055	16,166,465	34,612,776	50,779,241	678/679/901	678/679/901	12,881,246	21,731,530	37,897,995	484,570				
199	5,028,325	4,271,729	617,279	9,917,333	88,531	10,200,320	32,009,195	42,209,515	678/679/901	678/679/901	11,499,653	20,509,542	30,709,862	397,557				
200	3,314,336	3,271,102	560,284	7,145,822	107,670	7,411,991	34,170,839	41,582,830	678/679/901	678/679/901	12,862,202	21,308,637	28,720,628	438,034				
201	2,746,604	2,873,065	535,330	6,154,999	110,155	6,422,507	56,784,942	63,207,449	678/679/901	678/679/901	27,400,929	29,384,013	35,806,520	468,451				
202	3,074,377	3,183,949	692,545	6,950,871	134,768	7,263,740	54,361,604	61,625,344	678/679/901	678/679/901	26,789,615	27,571,989	34,835,729	488,451				
203	5,253,527	4,386,638	1,379,530	11,019,695	140,409	11,429,358	43,970,627	55,399,965	678/679/901	678/679/901	15,870,015	28,100,612	39,529,970	552,054				
204	9,042,963	6,737,761	1,056,448	16,837,172	91,916	17,471,854	39,150,754	56,622,608	678/679/901	678/679/901	15,293,774	23,856,980	41,328,834	585,884				
205	15,128,301	11,166,552	1,281,687	27,576,540	89,705	28,303,200	50,779,223	88,751,807	678/679/901	678/679/901	26,381,791	24,397,432	52,700,632	684,407				
206	22,839,153	17,277,565	1,691,687	41,808,405	105,531	42,550,549	46,201,258	88,751,807	678/679/901	678/679/901	19,690,760	26,510,498	69,061,047	571,113				
207	19,094,046	13,908,854	1,389,924	33,392,824	69,480	34,020,816	54,727,269	88,748,085	678/679/901	678/679/901	23,428,899	31,300,370	65,321,186	504,034				
208	15,489,530	11,680,835	1,172,986	28,343,351	115,882	28,992,055	54,951,598	83,943,653	678/679/901	678/679/901	21,435,988	33,515,610	62,507,665	524,628				
209	12,312,173	9,322,766	899,918	22,534,857	43,623	22,980,233	40,011,744	62,991,977	678/679/901	678/679/901	15,991,251	24,020,493	47,000,726	442,148				
210	6,954,702	5,641,470	621,688	13,217,860	3,140	13,552,278	33,267,044	46,819,322	678/679/901	678/679/901	12,180,231	21,086,813	34,639,091	403,112				
211	3,833,801	3,635,569	462,381	7,931,751	10,574	8,162,193	35,896,599	44,058,792	678/679/901	678/679/901	11,879,999	24,016,600	32,178,793	356,678				
212	2,987,271	3,074,435	404,705	6,466,411	6,735	6,704,725	69,418,077	76,122,802	678/679/901	678/679/901	33,456,192	35,961,885	42,666,610	344,770				
213	2,465,057	2,625,521	359,528	5,450,106	6,018	5,657,004	80,604,800	86,261,804	678/679/901	678/679/901	38,931,414	41,673,386	47,330,390	323,838				
214	2,686,905	2,817,085	554,195	6,058,185	5,370	6,329,436	76,652,565	82,982,001	678/679/901	678/679/901	34,901,216	41,751,349	48,080,785	357,090				
215	5,109,458	4,291,707	1,258,640	10,659,805	7,317	11,102,066	65,628,911	76,730,977	678/679/901	678/679/901	27,939,426	37,689,485	48,791,551	360,187				
216	10,285,755	7,309,335	906,312	18,501,402	6,713	19,027,648	54,585,892	73,613,540	678/679/901	678/679/901	19,208,971	35,376,921	54,404,569	440,520				
217	16,504,052	12,225,519	1,236,017	30,065,588	13,419	30,767,316	62,614,694	93,382,010	678/679/901	678/679/901	23,683,028	38,931,666	69,698,982	466,775				

Review step : tie below therms to the Amortwa spreadsheet

Cascade Natural Gas Corporation
Washington Delivered Volumes
Source: Gas Sales Summary

Transp.
Volumes

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
Jan-09	4.52%	31
Feb-09	4.52%	28
Mar-09	4.52%	31
Apr-09	3.37%	30
May-09	3.37%	31
Jun-09	3.37%	30
Jul-09	3.25%	31
Aug-09	3.25%	31
Sep-09	3.25%	30
Oct-09	3.25%	31
Nov-09	3.25%	30
Dec-09	3.25%	31