

UG-140135



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January 21, 2014

Mr. Steven V. King
Acting Executive Director and Secretary
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RECEIVED
RECORDS MANAGEMENT
2014 JAN 27 AM 8:26
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Re: Cascade Natural Gas PGA Monthly Report

Dear Mr. King:

Enclosed is Cascade Natural Gas Corporation's documentation associated with its existing deferred gas cost accounting activity through December 2013. 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 you have any questions, please contact me at (509) 734-4591.

Sincerely,

Pamela J. Archer
Supervisor
Regulatory Analysis

Attachments

| | |
|----------------------|--|
| State: | Washington |
| Description: | 11/01/2013 WA Consolidated Technical Adjustments - Gas Cost |
| Account number: | 47WA.2530.01280 |
| Class of customers: | Core |
| Deferral period: | N/A |
| Amortization period: | 11/01/2013 - 10/31/2014 |
| Narrative: | Consolidation of Core gas cost residual deferral balances per the 11/1/2013 tracker filing |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|------------------|------|---------------|----------|--------------------------------|-----------|----------------|------------------|
| | | | | Balance transferred from DG253 | | (3,193,796.74) | (3,193,796.74) |
| | | | | Balance transferred from DG254 | | 7,337,457.97 | 4,143,661.23 |
| | | | | Balance transferred from DG278 | | (537,877.72) | 3,605,783.51 |
| Nov-13 Prorated | | 16,948,343.00 | | 841,701.29 | 9,631.89 | | 4,457,116.69 |
| Dec-13 (0.01784) | | 33,229,722 | | (592,818.23) | 12,302.86 | | 3,876,601.32 |

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 RECORDS MANAGEMENT
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 COMMISSION

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|----------------------|--|
| State: | Washington |
| Description: | Core Market Commodity Changes |
| Account number: | 47WA.2530.01253 |
| Class of customers: | Core |
| Deferral period: | 11/1/2011 through 10/31/2012 |
| Amortization period: | N/A |
| Narrative: | This records the deferral of the differences between core commodity costs actually incurred and the embedded commodity costs collected in tariffs based on therms sales. |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) | | Adjustments | Deferred Balance |
|-------------|------|--------|----------------|----------------|-------------|---------------|------------------|
| | | | | Amortization | Interest | | |
| Nov-11 | | | (4,250,328.46) | | (9,234.75) | | (7,716,674.71) |
| Dec-11 | | | (2,300,636.87) | | (21,300.14) | | (10,038,611.72) |
| Jan-12 | | | (2,258,700.37) | | (27,709.32) | | (12,325,021.41) |
| Feb-12 | | | (2,308,106.66) | | (31,825.57) | | (14,664,953.64) |
| Mar-12 | | | (2,441,925.30) | | (40,479.29) | | (17,147,358.23) |
| Apr-12 | | | (2,077,657.92) | | (45,804.59) | | (19,270,820.74) |
| May-12 | | | (1,271,727.76) | | (53,192.74) | | (20,595,741.24) |
| Jun-12 | | | (1,095,334.73) | | (55,016.02) | | (21,746,091.99) |
| Jul-12 | | | (477,402.45) | | (60,025.17) | | (22,283,519.61) |
| Aug-12 | | | (1,036,797.03) | | (61,508.62) | | (23,381,825.26) |
| Sep-12 | | | (455,477.97) | | (62,458.30) | | (23,899,761.53) |
| Oct-12 | | | (995,616.75) | | (65,969.89) | | (24,961,348.17) |
| | | | | | | 22,466,560.16 | (2,494,788.01) |
| Nov-12 | | | (420,378.38) | | (6,664.16) | | (2,921,830.55) |
| Dec-12 | | | 207,176.24 | | (8,065.05) | | (2,722,719.36) |
| Jan-13 | | | (671,115.89) | | (7,515.45) | | (3,401,350.70) |
| Feb-13 | | | (529,659.77) | | (8,480.08) | | (3,939,490.55) |
| Mar-13 | | | (517,423.36) | | (10,874.07) | | (4,467,787.98) |
| Apr-13 | | | 464,068.05 | | (11,934.50) | | (4,015,654.43) |
| May-13 | | | 337,950.90 | | (11,084.31) | | (3,688,787.84) |
| Jun-13 | | | 523,954.85 | | (9,853.61) | | (3,174,686.60) |
| Jul-13 | | | 15,673.50 | | (8,763.00) | | (3,167,776.10) |
| Aug-13 | | | (672,322.47) | | (8,743.93) | | (3,848,842.50) |
| Sep-13 | | | (133,764.06) | | (10,281.15) | | (3,992,887.71) |
| Oct-13 | | | (310,547.40) | | (11,021.46) | | (4,314,456.57) |
| | | | | | | 3,193,796.74 | (1,120,659.83) |
| Nov-13 | | | 93,596.04 | | (2,993.54) | | (1,030,057.33) |
| Dec-13 | | | (302,560.25) | | (2,843.24) | | (1,335,460.82) |

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|----------------------|--|
| State: | Washington |
| Description: | Core Market Demand Cost Changes |
| Account number: | 47WA.2530.01254 |
| Class of customers: | Core |
| Deferral period: | 11/1/2011 through 10/31/2012 |
| Amortization period: | N/A |
| Narrative: | This records the deferral of 1)the differences between core demand cost actually incurred and the embedded demand costs collected in tariffs, 2)Tenaska capacity reservation and gas storage mitigation costs, 3)pipeline capacity release credits and pipeline capacity sold to non-core customers through overrun and interruptible rates and 4)capacity held for release based on therms sales. |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|-------------|------|--------|----------------|--------------------------------|------------|----------------|------------------|
| Nov-11 | | | (373,132.44) | | 11,033.59 | | 3,768,425.24 |
| Dec-11 | | | (1,761,781.52) | | 10,401.89 | | 2,017,045.61 |
| Jan-12 | | | (1,657,447.23) | | 5,567.60 | | 365,165.98 |
| Feb-12 | | | (994,797.45) | | 942.93 | | (628,688.54) |
| Mar-12 | | | (522,153.28) | | (1,735.35) | | (1,152,577.17) |
| Apr-12 | | | 776,832.26 | | (3,078.80) | | (378,823.71) |
| May-12 | | | 1,459,867.89 | | (1,045.66) | | 1,079,998.52 |
| Jun-12 | | | 1,560,382.97 | | 2,884.93 | | 2,643,266.42 |
| Jul-12 | | | 2,025,572.62 | | 7,296.14 | | 4,676,135.18 |
| Aug-12 | | | 1,792,838.32 | | 12,907.41 | | 6,481,880.91 |
| Sep-12 | | | 1,808,367.40 | | 17,314.61 | | 8,307,562.92 |
| Oct-12 | | | 1,015,999.39 | | 22,931.15 | | 9,346,493.46 |
| | | | | Balance transferred to DG278 | | (4,714,545.74) | 4,631,947.72 |
| Nov-12 | | | (355,588.04) | | 12,373.01 | | 4,288,732.69 |
| Dec-12 | | | (1,683,883.85) | | 11,838.08 | | 2,616,686.92 |
| Jan-13 | | | (2,045,069.44) | | 7,222.77 | | 578,840.25 |
| Feb-13 | | | (920,274.69) | | 1,443.14 | | (339,991.30) |
| Mar-13 | | | 140,409.57 | | (938.47) | | (200,520.20) |
| Apr-13 | | | 813,064.67 | | (535.64) | | 612,008.83 |
| May-13 | | | 1,831,691.63 | | 1,689.31 | | 2,445,389.77 |
| Jun-13 | | | 2,321,913.32 | | 6,532.21 | | 4,773,835.30 |
| Jul-13 | | | 2,490,665.52 | | 13,177.09 | | 7,277,677.91 |
| Aug-13 | | | 2,219,504.42 | | 20,088.38 | | 9,517,270.71 |
| Sep-13 | | | 2,144,875.19 | | 25,422.85 | | 11,687,568.75 |
| Oct-13 | | | 918,417.84 | | 32,260.89 | | 12,638,247.48 |
| | | | | Balance transferred to DG280 | | (7,337,457.97) | 5,300,789.51 |
| Nov-13 | | | (779,324.68) | | 14,159.64 | | 4,535,624.47 |
| Dec-13 | | | (2,387,454.93) | | 12,519.57 | | 2,160,689.11 |

Cascade Natural Gas Corporation
 Washington PGA Deferral

Month: December 2013

| | <u>Commodity</u> 692010 | <u>Demand</u> 691010 | <u>Amortization</u> 693010 | <u>Total</u> |
|-------------------------------|-------------------------------|-------------------------|-------------------------------|------------------------|
| Gas Cost Recognized | | | | |
| Total Gas Cost Recognized - | \$ 16,592,256.96 | \$ 6,112,928.00 | \$ 592,818.23 | \$ 23,298,003.19 |
| Actual gas cost incurred | \$ 16,289,696.71 | \$ 3,961,263.07 | \$ - | \$ 20,250,959.78 |
| Deferred Gas Cost Journalized | \$ 302,560.25 | \$ 2,151,664.93 | \$ 592,818.23 | \$ 3,047,043.41 |
| Gas Storage Mitigation | | \$ 235,790.00 | | \$ 235,790.00 |
| Deferral amount | \$ 302,560.25 | \$ 2,387,454.93 | \$ 592,818.23 | \$ 3,282,833.41 |
| | (____) = credit to gas cost | | | |
| JDE Gas Cost Account Code | 47WA.6011.28051 | 47WA.6011.28051 | | |
| | \$ (302,560.25) | \$ (2,387,454.93) | \$ (592,818.23) | \$ (3,282,833.41) |
| JDE Deferred Gas Account Cod | 47WA.2530.01253 | 47WA.2530.01254 | | |

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| State: | Washington |
| Description: | Commercial Conservation Program |
| Account number: | 47WA.1862.20430 |
| Class of customers: | Core |
| Deferral period: | 11/01/2005 through 10/31/2012 |
| Amortization period: | n/a |
| Narrative: | To record deferral activity for the Washington commercial conservation program |

| Month/ Year | Rate | Therms | Debit (Credit) | | Interest | Adjustments | Deferred Balance |
|-------------|------|--------|----------------|--------------|----------|---|------------------|
| | | | Deferral | Amortization | | | |
| Dec-11 | | | 24,466.00 | | 659.89 | | 264,192.97 |
| Jan-12 | | | 118,331.00 | | 729.24 | | 383,253.21 |
| Feb-12 | | | 14,228.90 | | 989.63 | | 398,471.74 |
| Mar-12 | | | 373,844.30 | | 1,099.89 | | 773,415.93 |
| Apr-12 | | | 7,380.55 | | 2,065.97 | | 782,862.45 |
| May-12 | | | 18,092.98 | | 2,160.91 | | 803,116.34 |
| Jun-12 | | | 6,199.63 | | 2,145.31 | | 811,461.28 |
| Jul-12 | | | 55,911.00 | | 2,239.86 | | 869,612.14 |
| Aug-12 | | | 10,720.00 | | 2,400.37 | | 882,732.51 |
| Sep-12 | | | 1,610.00 | | 2,357.98 | | 886,700.49 |
| Oct-12 | | | 13,278.00 | | 2,447.54 | | 902,426.03 |
| | | | | | | Balance transferred to 20468 (876,755.28) | 25,670.75 |
| Nov-12 | | | 9,001.75 | | 68.57 | | 34,741.07 |
| Dec-12 | | | 37,908.00 | | 95.89 | | 72,744.96 |
| Jan-13 | | | 154,674.75 | | 200.80 | | 227,620.51 |
| Feb-13 | | | 20,510.00 | | 567.49 | | 248,698.00 |
| Mar-13 | | | 226,735.35 | | 686.47 | | 476,119.82 |
| Apr-13 | | | 33,743.50 | | 1,271.83 | | 511,135.15 |
| May-13 | | | 7,133.50 | | 1,410.87 | | 519,679.52 |
| Jun-13 | | | 30,741.95 | | 1,388.19 | | 551,809.66 |
| Jul-13 | | | 15,985.20 | | 1,523.15 | | 569,318.01 |
| Aug-13 | | | 29,283.00 | | 1,571.47 | | 600,172.48 |
| Sep-13 | | | 80,835.90 | | 1,603.20 | | 682,611.58 |
| Oct-13 | | | 48,077.00 | | 1,884.19 | | 732,572.77 |
| | | | | | | Balance transferred to 20470 (573,994.48) | 158,578.29 |
| Nov-13 | | | 24,828.55 | | 423.60 | | 183,830.44 |
| Dec-13 | | | 61,920.67 | | 507.42 | | 246,258.53 |

| | |
|----------------------|--|
| State: | Washington |
| Description: | Low Income Weatherization Program |
| Account number: | 47WA.1862.20431 |
| Class of customers: | Core |
| Deferral period: | 11/01/2005 through 10/31/2012 |
| Amortization period: | n/a |
| Narrative: | To record deferral activity for the Washington commercial conservation program |

| Month/ Year | Rate | Therms | Debit (Credit) | | Interest | Adjustments | Deferred Balance |
|-------------|------|--------|------------------------------|--------------|----------|--------------|------------------|
| | | | Deferral | Amortization | | | |
| Nov-11 | | | 15,375.17 | | 94.91 | | 50,999.73 |
| Dec-11 | | | 16,041.73 | | 140.77 | | 67,182.23 |
| Jan-12 | | | 4,024.84 | | 185.44 | | 71,392.51 |
| Feb-12 | | | 60,786.95 | | 184.35 | | 132,363.81 |
| Mar-12 | | | 20,375.88 | | 365.36 | 2,506.45 | 155,611.50 |
| Apr-12 | | | 1,838.47 | | 415.67 | | 157,865.64 |
| May-12 | | | 5,215.53 | | 435.75 | | 163,516.92 |
| Jun-12 | | | 6,315.84 | | 436.79 | | 170,269.55 |
| Jul-12 | | | 9,413.18 | | 469.99 | | 180,152.72 |
| Aug-12 | | | 10,419.78 | | 497.27 | | 191,069.77 |
| Sep-12 | | | 18,492.30 | | 510.39 | | 210,072.46 |
| Oct-12 | | | 35,371.48 | | 579.86 | | 246,023.80 |
| | | | Balance transferred to 20468 | | | (181,632.52) | 64,391.28 |
| Nov-12 | | | 46,352.28 | | 172.00 | | 110,915.56 |
| Dec-12 | | | 67,231.07 | | 306.16 | | 178,452.79 |
| Jan-13 | | | | | 492.58 | | 178,945.37 |
| Feb-13 | | | 7,174.62 | | 446.14 | | 186,566.13 |
| Mar-13 | | | 27,764.08 | | 514.97 | | 214,845.18 |
| Apr-13 | | | 26,847.92 | | 573.90 | | 242,267.00 |
| May-13 | | | 0.00 | | 668.72 | | 242,935.72 |
| Jun-13 | | | 34,333.70 | | 648.94 | | 277,918.36 |
| Jul-13 | | | 7,354.28 | | 767.13 | | 286,039.77 |
| Aug-13 | | | 19,821.05 | | 789.55 | | 306,650.37 |
| Sep-13 | | | 3,803.42 | | 819.13 | | 311,272.92 |
| Oct-13 | | | 10,385.04 | | 859.20 | | 322,517.16 |
| | | | Balance transferred to 20470 | | | (288,389.35) | 34,127.81 |
| Nov-13 | | | 4,026.46 | | 91.16 | | 38,245.43 |
| Dec-13 | | | 3,341.37 | | 105.57 | | 41,692.37 |

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|----------------------|---|
| State: | Washington |
| Description: | Washington Conservation Administration & Program Delivery Fees |
| Account number: | 47WA.1862.20444 |
| Class of customers: | Core |
| Deferral period: | 11/01/2007 through 10/31/2012 |
| Amortization period: | n/a |
| Narrative: | To record deferral activity for the Washington conservation administration fees |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|-------------|------|--------|-------------|--------------------------------|----------|----------------|------------------|
| Nov-11 | | | 14,100.61 | | 823.40 | | 323,170.89 |
| Dec-11 | | | 253,714.33 | | 892.04 | | 577,777.26 |
| Jan-12 | | | 144,675.90 | | 1,594.82 | | 724,047.98 |
| Feb-12 | | | 23,191.93 | | 1,869.63 | | 749,109.54 |
| Mar-12 | | | 284,673.40 | | 2,067.75 | | 1,035,850.69 |
| Apr-12 | | | 129,362.30 | | 2,767.00 | | 1,167,979.99 |
| May-12 | | | 106,552.32 | | 3,223.94 | | 1,277,756.25 |
| Jun-12 | | | 118,432.59 | | 3,413.18 | | 1,399,602.02 |
| Jul-12 | | | 142,550.64 | | 3,863.29 | | 1,546,015.95 |
| Aug-12 | | | 113,774.30 | | 4,267.43 | | 1,664,057.68 |
| Sep-12 | | | 120,927.65 | | 4,445.09 | | 1,789,430.42 |
| Oct-12 | | | 102,686.12 | | 4,939.32 | | 1,897,055.86 |
| | | | | Balance transferred to 20468 | | (1,558,715.18) | 338,340.68 |
| Nov-12 | | | 101,309.06 | | 903.79 | (0.01) | 440,553.52 |
| Dec-12 | | | 90,225.23 | | 1,216.05 | | 531,994.80 |
| Jan-13 | | | 25,721.88 | | 1,468.45 | | 559,185.13 |
| Feb-13 | | | 249,323.64 | | 1,394.13 | | 809,902.90 |
| Mar-13 | | | (74,270.22) | | 2,235.55 | | 737,868.23 |
| Apr-13 | | | 193,234.68 | | 1,971.02 | | 933,073.93 |
| May-13 | | | 146,139.91 | | 2,575.54 | | 1,081,789.38 |
| Jun-13 | | | 180,300.38 | | 2,889.71 | | 1,264,979.47 |
| Jul-13 | | | 20,004.49 | | 3,491.69 | | 1,288,475.65 |
| Aug-13 | | | 126,672.70 | | 3,556.55 | | 1,418,704.90 |
| Sep-13 | | | 120,466.06 | | 3,789.69 | | 1,542,960.65 |
| Oct-13 | | | 138,235.59 | | 4,258.99 | | 1,685,455.23 |
| | | | | Balance transferred to 20470 | | (1,299,059.40) | 386,395.83 |
| Nov-13 | | | 47,894.04 | | 1,032.15 | | 435,322.02 |
| Dec-13 | | | 166,162.60 | | 1,201.61 | | 602,686.23 |

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|----------------------|---|
| State: | Washington |
| Description: | Washington Residential Conservation Program |
| Account number: | 47WA.1862.20449 |
| Class of customers: | Core |
| Deferral period: | 11/01/2007 through 10/31/2012 |
| Amortization period: | n/a |
| Narrative: | To record deferral activity for the Washington residential conservation program |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|-------------|------|--------|------------|--------------------------------|----------|--------------|------------------|
| Nov-11 | | | 75,025.65 | | 883.25 | | 406,561.38 |
| Dec-11 | | | 88,059.40 | | 1,122.22 | | 495,743.00 |
| Jan-12 | | | 47,485.98 | | 1,368.38 | | 544,597.36 |
| Feb-12 | | | 34,590.15 | | 1,406.25 | | 580,593.76 |
| Mar-12 | | | 85,264.90 | | 1,602.60 | | 667,461.26 |
| Apr-12 | | | 47,196.80 | | 1,782.94 | | 716,441.00 |
| May-12 | | | 19,413.45 | | 1,977.57 | | 737,832.02 |
| Jun-12 | | | 16,158.30 | | 1,970.92 | | 755,961.24 |
| Jul-12 | | | 35,782.60 | | 2,086.66 | | 793,830.50 |
| Aug-12 | | | 14,892.80 | | 2,191.19 | | 810,914.49 |
| Sep-12 | | | 14,878.70 | | 2,166.14 | | 827,959.33 |
| Oct-12 | | | 47,169.30 | | 2,285.39 | | 877,414.02 |
| | | | | Balance transferred to 20468 | | (800,351.16) | 77,062.86 |
| Nov-12 | | | 27,946.55 | | 205.85 | (0.01) | 105,215.25 |
| Dec-12 | | | 49,764.60 | | 290.42 | | 155,270.27 |
| Jan-13 | | | 36,901.10 | | 428.59 | | 192,599.96 |
| Feb-13 | | | 33,071.05 | | 480.18 | | 226,151.19 |
| Mar-13 | | | 50,976.65 | | 624.24 | | 277,752.08 |
| Apr-13 | | | 29,679.90 | | 741.94 | | 308,173.92 |
| May-13 | | | 104,675.10 | | 850.64 | | 413,699.66 |
| Jun-13 | | | 14,257.50 | | 1,105.09 | | 429,062.25 |
| Jul-13 | | | 0.00 | | 1,184.33 | | 430,246.58 |
| Aug-13 | | | 24,354.05 | | 1,187.60 | | 455,788.23 |
| Sep-13 | | | 55,000.35 | | 1,217.52 | | 512,006.10 |
| Oct-13 | | | 43,763.10 | | 1,413.28 | | 557,182.48 |
| | | | | Balance transferred to 20470 | | (433,780.70) | 123,401.78 |
| Nov-13 | | | 92,494.35 | | 329.63 | | 216,225.76 |
| Dec-13 | | | 71,457.95 | | 596.84 | | 288,280.55 |

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| State: | Washington |
| Description: | Regulatory Liabilities - WUTC imposed CNGC related/ Consolidated Noncore gas costs |
| Account number: | 47WA.1860.20458N |
| Class of customers: | Noncore |
| Deferral period: | 1 year |
| Amortization period: | 11/1/2010 through 10/31/2014 |
| Narrative: | To amortize the deferral of 50% of the gas management margins in agreement with the WA rate case settlement and Noncore Consolidated technical adjustments from prior periods. |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|-------------|-----------|------------|----------|--------------------------------|----------|-------------|------------------|
| Nov-11 | Prorated | 29,797,770 | | - | 580.41 | | 217,860.76 |
| Dec-11 | | 31,376,642 | | - | 601.36 | | 218,462.12 |
| Jan-12 | | 30,669,712 | | - | 603.02 | | 219,065.14 |
| Feb-12 | | 42,256,961 | | - | 565.67 | | 219,630.81 |
| Mar-12 | | 38,273,540 | | - | 606.24 | | 220,237.05 |
| Apr-12 | | 26,854,885 | | - | 588.30 | | 220,825.35 |
| May-12 | | 26,961,073 | | - | 609.54 | | 221,434.89 |
| Jun-12 | | 28,187,438 | | - | 591.50 | | 222,026.39 |
| Jul-12 | | 28,213,293 | | - | 612.85 | | 222,639.24 |
| Aug-12 | | 36,691,127 | | - | 614.55 | | 223,253.79 |
| Sep-12 | | 36,978,557 | | - | 596.36 | | 223,850.15 |
| Oct-12 | | 44,338,871 | | - | 617.89 | | 224,468.04 |
| Nov-12 | Prorated | 37,393,515 | | (23,931.85) | 599.61 | | 201,135.80 |
| Dec-12 | (0.00064) | 34,830,710 | | (22,291.65) | 555.19 | | 179,399.34 |
| Jan-13 | (0.00064) | 40,956,470 | | (26,212.14) | 495.19 | | 153,682.39 |
| Feb-13 | (0.00064) | 44,655,167 | | (28,579.31) | 383.15 | | 125,486.23 |
| Mar-13 | (0.00064) | 39,766,221 | | (25,450.38) | 346.38 | | 100,382.23 |
| Apr-13 | (0.00064) | 33,921,340 | | (21,709.66) | 268.14 | | 78,940.71 |
| May-13 | (0.00064) | 33,339,311 | | (21,337.16) | 217.90 | | 57,821.45 |
| Jun-13 | (0.00064) | 38,910,085 | | (24,902.45) | 154.45 | | 33,073.45 |
| Jul-13 | (0.00064) | 48,915,858 | | (31,306.15) | 91.29 | | 1,858.59 |
| Aug-13 | (0.00064) | 56,286,087 | | (36,023.10) | 5.13 | | (34,159.38) |
| Sep-13 | (0.00064) | 52,236,531 | | (33,431.38) | (91.25) | | (67,682.01) |
| Oct-13 | (0.00064) | 61,148,816 | | (39,135.24) | (186.82) | | (107,004.07) |
| Nov-13 | Prorated | 49,623,897 | | 495.30 | (285.83) | | (106,794.60) |
| Dec-13 | 0.00001 | 60,581,077 | | 605.81 | (294.78) | | (106,483.57) |

| | |
|----------------------|---|
| State: | Washington |
| Description: | 11/01/07 & 11/01/08 WA Consolidated Technical Adjustments - Non Core Transportation |
| Account number: | 47WA.2530.01241 |
| Class of customers: | Noncore |
| Deferral period: | |
| Amortization period: | 11/1/2007 through 10/31/2010, 11/1/2011 through 10/31/2013 |
| Narrative: | To record consolidation of |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) | | Adjustments | Deferred Balance |
|-------------|-----------|------------|----------|----------------|----------|-------------|------------------|
| | | | | Amortization | Interest | | |
| Nov-12 | Prorated | 37,393,515 | | (5,235.09) | 183.23 | 0.02 | 63,540.37 |
| Dec-12 | (0.00014) | 34,830,710 | | (4,876.30) | 175.39 | | 58,839.46 |
| Jan-13 | (0.00014) | 40,956,470 | | (5,733.91) | 162.41 | | 53,267.96 |
| Feb-13 | (0.00014) | 44,655,167 | | (6,251.72) | 132.81 | | 47,149.05 |
| Mar-13 | (0.00014) | 39,766,221 | | (5,567.27) | 130.14 | | 41,711.92 |
| Apr-13 | (0.00014) | 33,921,340 | | (4,748.99) | 111.42 | | 37,074.35 |
| May-13 | (0.00014) | 33,339,311 | | (4,667.50) | 102.34 | | 32,509.19 |
| Jun-13 | (0.00014) | 38,910,085 | | (5,447.41) | 86.84 | | 27,148.62 |
| Jul-13 | (0.00014) | 48,915,858 | | (6,848.22) | 74.94 | | 20,375.34 |
| Aug-13 | (0.00014) | 56,286,087 | | (7,880.05) | 56.24 | | 12,551.53 |
| Sep-13 | (0.00014) | 52,236,531 | | (7,313.11) | 33.53 | | 5,271.95 |
| Oct-13 | (0.00014) | 61,148,816 | | (8,560.83) | 14.55 | | (3,274.33) |
| Nov-13 | Prorated | 49,623,897 | | 496.02 | (8.75) | | (2,787.06) |
| Dec-13 | 0.00001 | 60,581,077 | | 605.81 | (7.69) | | (2,188.94) |

| | |
|----------------------|---|
| State: | Washington |
| Description: | 11/01/2013 WA Consolidated Technical Adjustments - Conservation |
| Account number: | 47WA.1862.20470 |
| Class of customers: | Core |
| Deferral period: | N/A |
| Amortization period: | 11/01/2013 - 10/31/2014 |
| Narrative: | Consolidation of Core Conservation deferral balances per the 11/1/2013 tracker filing |

| Month/ Year | Rate | Therms | Deferral | Amortization | Interest | Adjustments | Deferred Balance |
|-------------|-----------|------------|----------|----------------------------------|----------|--------------|------------------|
| | | | | Debit (Credit) | | | |
| | | | | Balance transferred from RA20430 | | 573,994.48 | 573,994.48 |
| | | | | Balance transferred from RA20431 | | 288,389.35 | 862,383.83 |
| | | | | Balance transferred from RA20444 | | 1,299,059.40 | 2,161,443.23 |
| | | | | Balance transferred from RA20449 | | 433,780.70 | 2,595,223.93 |
| | | | | Balance transferred from RA20468 | | 418,349.23 | 3,013,573.16 |
| | | | | Balance transferred from RA20447 | | (1,043.11) | 3,012,530.05 |
| Nov-13 | Prorated | 16,948,343 | | (239,843.84) | 8,315.41 | | 2,781,001.62 |
| Dec-13 | (0.01240) | 33,229,722 | | (412,048.57) | 7,676.33 | | 2,376,629.38 |

| | |
|----------------------|---|
| State: | Washington |
| Description: | Temporary Revenue Credit Residual Balance from CY13 |
| Account number: | 47WA.1860.20470 |
| Class of customers: | All |
| Deferral period: | 11/1/2011 through 10/31/2013 |
| Amortization period: | 11/1/2013 through 10/31/2014 |
| ----- | |
| Narrative: | To record the amortization of the balance remaining from the CY10 merger commitment of a refund of \$672 to Washington customers. |

| Month/ Year | Rate | Therms | Deferral | Debit (Credit) Amortization | Interest | Adjustments | Deferred Balance |
|--|-----------|------------|----------|--------------------------------|----------|-------------|------------------|
| Balance of over-refunded rate credit recorded at end of 11/12 PGA period | | | | | | | 59,403.95 |
| Nov-11 | | | | | 158.68 | | 59,562.63 |
| Dec-11 | | | | - | 164.41 | | 59,727.04 |
| Jan-12 | | | | - | 164.86 | | 59,891.90 |
| Feb-12 | | | | - | 154.65 | | 60,046.55 |
| Mar-12 | | | | - | 165.74 | | 60,212.29 |
| Apr-12 | | | | - | 160.84 | | 60,373.13 |
| May-12 | | | | - | 166.65 | | 60,539.78 |
| Jun-12 | | | | - | 161.72 | | 60,701.50 |
| Jul-12 | | | | - | 167.55 | | 60,869.05 |
| Aug-12 | | | | - | 168.02 | | 61,037.07 |
| Sep-12 | | | | - | 163.04 | | 61,200.11 |
| Oct-12 | | | | - | 168.93 | | 61,369.04 |
| Nov-12 | Prorated | 54,169,971 | | (4,457.73) | 163.93 | (0.01) | 57,075.24 |
| Dec-12 | (0.00010) | 61,668,810 | | (6,166.88) | 157.54 | | 51,065.90 |
| Jan-13 | (0.00010) | 74,810,764 | | (7,481.08) | 140.96 | | 43,725.78 |
| Feb-13 | (0.00010) | 78,763,408 | | (7,876.34) | 109.01 | | 35,958.45 |
| Mar-13 | (0.00010) | 68,751,222 | | (6,875.12) | 99.26 | | 29,182.59 |
| Apr-13 | (0.00010) | 54,446,229 | | (5,444.62) | 77.95 | | 23,815.92 |
| May-13 | (0.00010) | 47,425,856 | | (4,742.59) | 65.74 | | 19,139.07 |
| Jun-13 | (0.00010) | 47,631,203 | | (4,763.12) | 51.12 | | 14,427.07 |
| Jul-13 | (0.00010) | 55,980,218 | | (5,598.02) | 39.82 | | 8,868.87 |
| Aug-13 | (0.00010) | 62,310,375 | | (6,231.04) | 24.48 | | 2,662.31 |
| Sep-13 | (0.00010) | 58,109,981 | | (5,811.00) | 7.11 | | (3,141.58) |
| Oct-13 | (0.00010) | 73,031,625 | | (7,303.16) | (8.67) | | (10,453.41) |
| | | | | Balance Transferred from 20474 | | 13,011.06 | 2,557.65 |
| Nov-13 | Prorated | 66,572,240 | | (2,757.30) | 6.83 | | (192.82) |
| Dec-13 | (0.00003) | 93,810,799 | | (2,814.32) | (0.53) | | (3,007.67) |

WASHINGTON DELIVERED VOLUMES
SOURCE(S): Gas sales summary, bill frequency report (through 6/30/10), CA1501 & CA1501A (beginning 7/1/10)

| Date | FIRM | | | INTERRUPTIBLE | | | NONCORE [4861 & 4863] | TOTAL ALL CLASSES | NONCORE EXCLUSIONS | | | NET ALL CLASSES | TRANSP VOLUMES R/S 685/902 |
|--------|--------------------|-------------------|-------------------|-------------------------------------|----------------------|---------------------|-----------------------|-------------------|--------------------|------------|------------|-----------------|----------------------------|
| | Residential [4800] | Commercial [4810] | Industrial [4809] | Industrial/ Small Commercial [4811] | Institutional [4813] | Total Interruptible | | | Schedules | Therms | NONCORE | | |
| | | | | | | | | | | | | | |
| Nov-11 | 9,875,426 | 7,070,745 | 847,031 | 8,781 | 469,600 | 478,381 | 18,271,583 | 74,981,936 | 26,912,583 | 29,797,770 | 48,069,353 | 538,615 | |
| Dec-11 | 17,443,467 | 12,754,036 | 1,533,707 | 10,501 | 551,467 | 561,968 | 32,293,178 | 95,589,820 | 31,919,305 | 31,376,642 | 63,669,820 | 607,013 | |
| Jan-12 | 19,187,485 | 14,367,288 | 1,357,643 | 11,743 | 556,616 | 568,359 | 35,480,775 | 97,803,210 | 31,652,723 | 30,669,712 | 66,150,487 | 646,615 | |
| Feb-12 | 17,254,352 | 12,965,052 | 1,159,906 | 14,675 | 487,974 | 502,649 | 31,881,959 | 90,078,043 | 15,939,123 | 42,256,961 | 74,138,920 | 515,287 | |
| Mar-12 | 16,673,941 | 12,226,046 | 1,126,946 | 12,686 | 465,703 | 478,389 | 30,505,322 | 86,086,646 | 17,307,784 | 38,273,540 | 68,778,862 | 510,191 | |
| Apr-12 | 12,115,601 | 8,867,495 | 837,434 | 15,621 | 373,706 | 389,327 | 22,209,857 | 63,278,911 | 14,214,169 | 26,854,885 | 49,064,742 | 468,394 | |
| May-12 | 7,141,925 | 5,770,936 | 591,079 | 12,370 | 308,394 | 320,764 | 13,824,704 | 54,748,178 | 13,962,401 | 26,961,073 | 40,785,777 | 452,730 | |
| Jun-12 | 4,847,451 | 4,249,192 | 483,484 | 15,019 | 260,175 | 275,194 | 9,855,321 | 49,787,479 | 11,744,720 | 28,187,438 | 38,042,759 | 394,486 | |
| Jul-12 | 3,553,823 | 3,394,529 | 363,701 | 10,375 | 229,448 | 239,823 | 7,551,876 | 49,209,889 | 13,444,720 | 28,213,293 | 35,765,169 | 401,005 | |
| Aug-12 | 2,871,438 | 3,004,973 | 473,726 | 13,571 | 196,506 | 210,077 | 6,560,214 | 59,848,318 | 16,596,977 | 36,691,127 | 43,251,341 | 399,836 | |
| Sep-12 | 2,612,768 | 2,707,071 | 492,308 | 10,541 | 240,430 | 250,971 | 6,063,118 | 57,483,580 | 14,441,905 | 36,978,557 | 43,041,675 | 398,066 | |
| Oct-12 | 4,775,519 | 4,209,470 | 1,025,064 | 11,322 | 364,300 | 375,622 | 10,385,675 | 70,162,149 | 15,437,603 | 44,338,871 | 54,724,546 | 466,809 | |
| Nov-12 | 8,914,533 | 8,507,991 | (1,103,885) | 11,782 | 446,035 | 457,817 | 16,776,456 | 68,931,697 | 14,761,726 | 37,393,515 | 54,169,971 | 526,719 | |
| Dec-12 | 14,611,946 | 10,586,211 | 1,104,610 | 11,507 | 523,826 | 535,333 | 26,838,100 | 77,520,389 | 15,851,579 | 34,830,710 | 61,668,810 | 581,072 | |
| Jan-13 | 18,354,620 | 13,740,409 | 1,157,147 | 19,641 | 582,477 | 602,118 | 33,854,294 | 92,444,326 | 17,633,562 | 40,956,470 | 74,810,764 | 654,094 | |
| Feb-13 | 18,451,450 | 13,885,489 | 1,302,313 | 15,089 | 453,900 | 468,989 | 34,108,241 | 93,445,504 | 14,682,096 | 44,655,167 | 78,763,408 | 530,877 | |
| Mar-13 | 15,719,432 | 11,577,371 | 1,237,590 | 14,455 | 436,153 | 450,608 | 28,985,001 | 85,071,542 | 16,320,320 | 39,766,221 | 68,751,222 | 524,449 | |
| Apr-13 | 10,956,680 | 8,280,209 | 901,125 | 10,196 | 376,679 | 386,875 | 20,524,889 | 70,535,709 | 16,089,480 | 33,921,340 | 54,446,229 | 906,188 | |
| May-13 | 7,265,030 | 5,712,830 | 808,817 | 13,786,677 | 287,461 | 299,868 | 14,086,545 | 44,990,047 | 11,650,736 | 33,339,311 | 47,425,856 | (4,581) | |
| Jun-13 | 4,245,229 | 3,797,284 | 459,505 | 11,779 | 207,321 | 219,100 | 8,721,118 | 59,799,604 | 12,168,401 | 38,910,085 | 47,631,203 | 406,853 | |
| Jul-13 | 3,144,072 | 3,232,285 | 439,737 | 7,326 | 240,940 | 248,266 | 7,064,360 | 71,769,479 | 15,789,261 | 48,915,858 | 55,980,218 | 406,629 | |
| Aug-13 | 2,585,172 | 2,787,413 | 453,637 | 1,238 | 196,828 | 198,066 | 6,024,288 | 82,683,514 | 20,373,139 | 56,286,087 | 62,310,375 | 400,872 | |
| Sep-13 | 2,469,546 | 2,621,452 | 505,644 | 1,638 | 275,170 | 276,808 | 5,873,450 | 74,944,538 | 16,834,557 | 52,236,531 | 58,109,981 | 415,452 | |
| Oct-13 | 5,687,748 | 4,623,787 | 1,175,446 | 3,562 | 392,266 | 395,828 | 11,882,809 | 87,428,147 | 14,396,522 | 61,148,816 | 73,031,625 | 508,396 | |
| Nov-13 | 8,981,544 | 6,245,512 | 1,246,219 | 1,522 | 473,546 | 475,068 | 16,948,343 | 83,532,866 | 16,960,626 | 49,623,897 | 66,572,240 | 554,962 | |
| Dec-13 | 18,320,588 | 11,226,493 | 3,079,194 | 9,420 | 594,027 | 603,447 | 33,229,722 | 115,395,038 | 21,584,239 | 60,581,077 | 93,810,799 | 646,377 | |

**CASCADE NATURAL GAS CORPORATION
STATE OF WASHINGTON
FERC Interest Rates**

Check for rate changes quarterly

Rates can be found at:

<http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub>

| Month/ Year | Interest Rate | # of Days in Month | |
|-------------|---------------|--------------------|-----------|
| Nov-11 | 3.25% | 30 | |
| Dec-11 | 3.25% | 31 | |
| Jan-12 | 3.25% | 31 | FERCINT12 |
| Feb-12 | 3.25% | 29 | |
| Mar-12 | 3.25% | 31 | |
| Apr-12 | 3.25% | 30 | |
| May-12 | 3.25% | 31 | |
| Jun-12 | 3.25% | 30 | |
| Jul-12 | 3.25% | 31 | |
| Aug-12 | 3.25% | 31 | |
| Sep-12 | 3.25% | 30 | |
| Oct-12 | 3.25% | 31 | |
| Nov-12 | 3.25% | 30 | |
| Dec-12 | 3.25% | 31 | |
| Jan-13 | 3.25% | 31 | FERCINT13 |
| Feb-13 | 3.25% | 28 | |
| Mar-13 | 3.25% | 31 | |
| Apr-13 | 3.25% | 30 | |
| May-13 | 3.25% | 31 | |
| Jun-13 | 3.25% | 30 | |
| Jul-13 | 3.25% | 31 | |
| Aug-13 | 3.25% | 31 | |
| Sep-13 | 3.25% | 30 | |
| Oct-13 | 3.25% | 31 | |
| Nov-13 | 3.25% | 30 | |
| Dec-13 | 3.25% | 31 | |
| Jan-14 | 3.25% | 31 | FERCINT14 |
| Feb-14 | 3.25% | 28 | |
| Mar-14 | 3.25% | 31 | |
| Apr-14 | 3.25% | 30 | |
| May-14 | 3.25% | 31 | |
| Jun-14 | 3.25% | 30 | |
| Jul-14 | 3.25% | 31 | |
| Aug-14 | 3.25% | 31 | |
| Sep-14 | 3.25% | 30 | |
| Oct-14 | 3.25% | 31 | |
| Nov-14 | 3.25% | 30 | |