

**Exhibit No. \_\_\_(JTS-14)  
Docket No. UG-060256  
Witness: Jon T. Stoltz**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**CASCADE NATURAL GAS  
CORPORATION**

**Complainant,**

**v.**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**Respondent.**

**DOCKET NO. UG-060256**

**Exhibit REBUTTAL TESTIMONY OF**

**Jon T. Stoltz**

**STAFF OF**

**Cascade Natural Gas Corporation**

**September 12, 2006**

**Exhibit \_\_\_ (JTS 14) Cap. Deferral Comparison**

DESCRIPTION	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07
<b>Cascade Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ (488,043.22)	\$ 440,977.56	\$ 875,015.93	\$ 1,595,245.20	\$ (45,675.92)	\$ 342,094.60	\$ (26,897.66)	\$ (133,110.18)	\$ 219,522.70	\$ 235,256.42	\$ 193,194.51	\$ 104,818.68
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ (489,108.03)	\$ (1,423,000.21)	\$ (543,977.97)	\$ 745,754.27	\$ 1,394,787.43	\$ 1,678,984.41	\$ 322,448.73	\$ (1,039,026.70)	\$ (149,479.84)	\$ (343,387.67)	\$ (394,345.01)	\$ (103,690.87)
												\$ 3,312,398.63
												\$ (344,041.47)
<b>Staff Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ (642,665.20)	\$ 530,547.41	\$ 989,209.39	\$ 1,795,150.66	\$ (73,836.74)	\$ 396,861.01	\$ (40,139.18)	\$ (237,977.99)	\$ 90,815.06	\$ 167,498.83	\$ (11,866.57)	\$ 105,951.90
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ (360,758.71)	\$ (1,593,527.62)	\$ 523,610.55	\$ 695,757.93	\$ 1,495,293.35	\$ 1,445,165.86	\$ 804,704.24	\$ (285,268.81)	\$ (308,118.39)	\$ (93,460.10)	\$ (546,660.21)	\$ (275,430.60)
												\$ 3,069,548.57
												\$ 1,501,307.48
<b>Difference</b>												
Weather	\$ (154,621.99)	\$ 89,569.85	\$ 114,193.46	\$ 199,905.46	\$ (28,160.83)	\$ 54,766.41	\$ (13,241.52)	\$ (104,867.81)	\$ (128,707.64)	\$ (67,757.59)	\$ (205,061.07)	\$ 1,133.22
Conservation	\$ 128,349.32	\$ (170,527.41)	\$ 1,067,588.52	\$ (49,996.34)	\$ 100,505.93	\$ (233,818.55)	\$ 482,255.51	\$ 753,757.89	\$ (158,638.55)	\$ 249,927.57	\$ (152,315.20)	\$ (171,739.73)
												\$ (242,850.06)
												\$ 1,845,348.96

DESCRIPTION	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08
<b>Cascade Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ 450,263.27	\$ (868,265.53)	\$ 256,388.26	\$ (164,434.46)	\$ 40,161.35	\$ 609,300.38	\$ 459,837.23	\$ 85,684.22	\$ 165,149.12	\$ 280,622.26	\$ 301,732.15	\$ (114,682.34)
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ (992,937.97)	\$ (1,085,685.05)	\$ (657,487.60)	\$ 219,632.43	\$ 1,798,566.44	\$ 2,244,951.20	\$ 788,195.98	\$ (953,492.22)	\$ (306,165.76)	\$ (230,257.18)	\$ (511,545.67)	\$ (124,009.30)
												\$ 1,501,755.90
												\$ 189,765.30
<b>Staff Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ 572,847.83	\$ (1,021,029.31)	\$ 296,616.41	\$ (173,379.24)	\$ 46,929.19	\$ 715,504.08	\$ 602,298.96	\$ 122,188.32	\$ 74,124.61	\$ 163,485.37	\$ 47,259.97	\$ (56,696.61)
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ (1,159,533.53)	\$ (979,548.90)	\$ 542,920.50	\$ 473,396.65	\$ 1,848,793.40	\$ 1,925,972.01	\$ 1,090,133.12	\$ (340,043.52)	\$ (503,833.68)	\$ 63,362.22	\$ (623,585.73)	\$ (346,711.04)
												\$ 1,390,149.57
												\$ 1,991,321.50
<b>Difference</b>												
Weather	\$ 122,584.56	\$ (152,763.78)	\$ 40,228.15	\$ (8,944.78)	\$ 6,767.84	\$ 106,203.70	\$ 142,461.73	\$ 36,504.10	\$ (91,024.50)	\$ (117,136.88)	\$ (254,472.18)	\$ 57,985.73
Conservation	\$ (166,595.55)	\$ 106,136.14	\$ 1,200,408.11	\$ 253,764.23	\$ 50,226.96	\$ (318,979.20)	\$ 301,937.14	\$ 613,448.70	\$ (197,667.92)	\$ 293,619.40	\$ (112,040.06)	\$ (222,701.74)
												\$ (111,606.33)
												\$ 1,801,556.20

DESCRIPTION	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09
<b>Cascade Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ 35,235.93	\$ (106,022.93)	\$ 733,296.99	\$ 154,667.66	\$ (127,551.11)	\$ 558,127.28	\$ 119,922.27	\$ 381,012.82	\$ 62,084.79	\$ 170,363.48	\$ 184,014.34	\$ (226,341.31)
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ 236,622.30	\$ 499,389.71	\$ (592,686.04)	\$ 472,330.55	\$ 361,596.10	\$ 633,711.68	\$ (285,457.30)	\$ (451,732.09)	\$ 295,355.45	\$ (122,215.47)	\$ 226,589.26	\$ 327,310.03
												\$ 1,938,810.22
												\$ 1,600,814.20
<b>Staff Weather Coefficients</b>												
Monthly Deferral												
WEATHER VARIANCE DEFERRAL BALANCE	\$ 23,522.80	\$ (124,277.81)	\$ 830,032.96	\$ 180,183.64	\$ (159,969.50)	\$ 668,520.18	\$ 149,769.85	\$ 637,105.70	\$ 25,288.27	\$ 178,973.88	\$ (1,874.47)	\$ (144,643.75)
CONSERVATION VARIANCE DEFERRAL BALANCE	\$ 171,786.17	\$ 379,509.02	\$ 552,225.24	\$ 673,676.13	\$ 516,338.45	\$ 372,243.56	\$ 194,779.78	\$ (71,476.43)	\$ 18,594.11	\$ 51,345.10	\$ 10,519.84	\$ 62,071.86
												\$ 2,262,631.74
												\$ 2,931,612.82
<b>Difference</b>												
Weather	\$ (11,713.13)	\$ (18,254.88)	\$ 96,735.97	\$ 25,515.98	\$ (32,418.39)	\$ 110,392.90	\$ 29,847.58	\$ 256,092.88	\$ (36,796.52)	\$ 8,610.39	\$ (185,888.81)	\$ 81,697.56
Conservation	\$ (64,836.13)	\$ (119,880.69)	\$ 1,144,911.28	\$ 201,345.58	\$ 154,742.35	\$ (261,468.12)	\$ 480,237.07	\$ 380,255.65	\$ (276,761.34)	\$ 173,560.57	\$ (216,069.43)	\$ (265,238.17)
												\$ 323,821.52
												\$ 1,330,798.62