

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,

Respondent.

DOCKET UG-240008

**CASCADE NATURAL GAS CORPORATION**  
**FIFTH EXHIBIT TO THE**  
**DIRECT TESTIMONY OF ZACHARY L. HARRIS**

**March 29, 2024**

**Lost and Unaccounted For  
CGNC WA  
2019 - 2023 (60 Months)**

<b>MM/YYYY</b>	<b>Receipts (Therms)</b>	<b>Sales (Therms)</b>	<b>Lost/(Found) Gas</b>	<b>Cumulative Receipts</b>	<b>Cumulative Sales</b>	<b>Cumulative Lost/(Found) Gas</b>	<b>Lost Gas Rate</b>
01/2019	103,154,880	102,879,601	275,279	103,154,880	102,879,601	275,279	0.2676%
02/2019	105,637,010	102,016,563	3,620,447	208,791,890	204,896,164	3,895,726	1.9013%
03/2019	90,961,590	90,806,010	155,580	299,753,480	295,702,175	4,051,305	1.3701%
04/2019	70,192,650	69,938,441	254,209	369,946,130	365,640,616	4,305,514	1.1775%
05/2019	57,727,940	58,510,466	(782,526)	427,674,070	424,151,082	3,522,988	0.8306%
06/2019	62,730,210	62,689,915	40,295	490,404,280	486,840,997	3,563,283	0.7319%
07/2019	89,441,240	89,020,546	420,694	579,845,520	575,861,543	3,983,977	0.6918%
08/2019	99,498,500	99,117,628	380,872	679,344,020	674,979,171	4,364,849	0.6467%
09/2019	96,932,510	97,169,763	(237,253)	776,276,530	772,148,934	4,127,596	0.5346%
10/2019	87,703,370	85,835,398	1,867,972	863,979,900	857,984,332	5,995,568	0.6988%
11/2019	96,874,200	95,959,932	914,268	960,854,100	953,944,265	6,909,835	0.7243%
12/2019	122,725,030	122,432,570	292,460	1,083,579,130	1,076,376,834	7,202,296	0.6691%
01/2020	114,907,560	114,605,842	301,718	1,198,486,690	1,190,982,676	7,504,014	0.6301%
02/2020	101,853,850	100,765,902	1,087,948	1,300,340,540	1,291,748,578	8,591,962	0.6651%
03/2020	118,533,460	117,943,507	589,953	1,418,874,000	1,409,692,086	9,181,914	0.6513%
04/2020	90,424,560	91,414,496	(989,936)	1,509,298,560	1,501,106,582	8,191,978	0.5457%
05/2020	57,006,000	57,011,637	(5,637)	1,566,304,560	1,558,118,219	8,186,341	0.5254%
06/2020	53,618,970	53,275,366	343,604	1,619,923,530	1,611,393,585	8,529,945	0.5294%
07/2020	69,077,250	68,872,549	204,701	1,689,000,780	1,680,266,134	8,734,646	0.5198%
08/2020	85,358,180	85,040,685	317,495	1,774,358,960	1,765,306,819	9,052,141	0.5128%
09/2020	92,138,570	91,894,215	244,355	1,866,497,530	1,857,201,034	9,296,496	0.5006%
10/2020	87,383,390	87,189,476	193,914	1,953,880,920	1,944,390,510	9,490,410	0.4881%
11/2020	91,465,340	90,204,870	1,260,470	2,045,346,260	2,034,595,380	10,750,880	0.5284%
12/2020	113,374,100	109,592,721	3,781,379	2,158,720,360	2,144,188,101	14,532,259	0.6778%
01/2021	107,202,030	108,402,011	(1,199,981)	2,265,922,390	2,252,590,113	13,332,277	0.5919%
02/2021	103,748,630	102,428,338	1,320,292	2,369,671,020	2,355,018,451	14,652,569	0.6222%
03/2021	113,615,180	115,313,159	(1,697,979)	2,483,286,200	2,470,331,610	12,954,590	0.5244%
04/2021	94,821,620	96,413,998	(1,592,378)	2,578,107,820	2,566,745,608	11,362,212	0.4427%
05/2021	72,326,220	72,356,781	(30,561)	2,650,434,040	2,639,102,389	11,331,651	0.4294%
06/2021	83,085,620	84,054,062	(968,442)	2,733,519,660	2,723,156,451	10,363,209	0.3806%
07/2021	92,080,800	92,633,719	(552,919)	2,825,600,460	2,815,790,170	9,810,290	0.3484%
08/2021	93,323,550	94,476,424	(1,152,874)	2,918,924,010	2,910,266,594	8,657,416	0.2975%
09/2021	94,568,450	96,241,831	(1,673,381)	3,013,492,460	3,006,508,425	6,984,035	0.2323%
10/2021	93,970,980	93,883,957	87,023	3,107,463,440	3,100,392,383	7,071,057	0.2281%
11/2021	100,193,450	98,886,326	1,307,124	3,207,656,890	3,199,278,708	8,378,182	0.2619%
12/2021	117,674,880	114,773,893	2,900,987	3,325,331,770	3,314,052,601	11,279,169	0.3403%
01/2022	109,809,960	109,621,202	188,758	3,435,141,730	3,423,673,804	11,467,926	0.3350%

**Lost and Unaccounted For  
CGNC WA  
2019 - 2023 (60 Months)**

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02/2022	98,132,080	96,351,144	1,780,936	3,533,273,810	3,520,024,948	13,248,862	0.3764%
03/2022	89,824,190	91,281,215	(1,457,025)	3,623,098,000	3,611,306,163	11,791,837	0.3265%
04/2022	86,817,590	85,639,824	1,177,766	3,709,915,590	3,696,945,987	12,969,603	0.3508%
05/2022	72,066,700	71,988,864	77,836	3,781,982,290	3,768,934,851	13,047,439	0.3462%
06/2022	56,636,250	57,024,937	(388,687)	3,838,618,540	3,825,959,788	12,658,752	0.3309%
07/2022	72,400,010	73,616,789	(1,216,779)	3,911,018,550	3,899,576,577	11,441,973	0.2934%
08/2022	86,755,670	86,492,397	263,273	3,997,774,220	3,986,068,974	11,705,246	0.2937%
09/2022	94,964,380	94,418,541	545,839	4,092,738,600	4,080,487,514	12,251,086	0.3002%
10/2022	95,462,940	96,909,829	(1,446,889)	4,188,201,540	4,177,397,344	10,804,196	0.2586%
11/2022	122,688,605	121,732,712	955,893	4,310,890,145	4,299,130,056	11,760,089	0.2735%
12/2022	131,283,540	127,438,159	3,845,381	4,442,173,685	4,426,568,215	15,605,470	0.3525%
01/2023	121,385,640	121,738,786	(353,146)	4,563,559,325	4,548,307,001	15,252,324	0.3353%
02/2023	106,465,890	105,316,825	1,149,065	4,670,025,215	4,653,623,826	16,401,389	0.3524%
03/2023	129,376,490	129,931,370	(554,880)	4,799,401,705	4,783,555,196	15,846,509	0.3313%
04/2023	109,647,680	108,245,299	1,402,381	4,909,049,385	4,891,800,495	17,248,890	0.3526%
05/2023	50,943,950	52,107,931	(1,163,981)	4,959,993,335	4,943,908,426	16,084,909	0.3253%
06/2023	64,264,730	63,744,513	520,217	5,024,258,065	5,007,652,938	16,605,127	0.3316%
07/2023	102,475,890	102,423,565	52,325	5,126,733,955	5,110,076,503	16,657,452	0.3260%
08/2023	109,377,810	109,293,573	84,237	5,236,111,765	5,219,370,076	16,741,689	0.3208%
09/2023	116,420,480	116,152,949	267,531	5,352,532,245	5,335,523,026	17,009,219	0.3188%
10/2023	109,111,720	107,839,189	1,272,531	5,461,643,965	5,443,362,215	18,281,750	0.3359%
11/2023	133,171,500	131,081,523	2,089,977	5,594,815,465	5,574,443,738	20,371,727	0.3654%
12/2023	140,981,150	142,846,531	(1,865,381)	5,735,796,615	5,717,290,269	18,506,346	<b>0.3237%</b>