

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)

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

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

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)
May-09			(535,937.45)		(25,787.60)		(9,448,042.52)

Cascade Natural Gas Corporation
 Washington PGA Deferral

Month MAY, 2009

	Commodity 692010	Capacity Held for Release 691010	Capacity Release 691010	Demand 691010	Amortization 693010	Total
Gas Cost Recognized						
Under the Rates eff 11/1/08	\$ (122,663.60)		\$ 1,275.91	\$ (24,361.69)	\$ 673,094.94	\$ 527,345.56
Under the Rates eff 05/1/09	\$ 8,279,366.62		\$ (86,119.03)	\$ 1,214,034.69	\$ 32,983.29	\$ 9,440,265.57
Total Gas Cost Recognized -	\$ 8,156,703.02	\$ -	\$ (84,843.12)	\$ 1,189,673.00	\$ 706,078.23	\$ 9,967,611.13
Total cost incurred	\$ 8,383,535.05	\$ 468,615.07	\$ (920,780.57)	\$ 2,502,429.51	\$ -	\$ 10,733,799.06
Deferral amount	\$ (226,832.03)	\$ (468,615.07)	\$ 535,937.45	\$ (1,312,756.51)	\$ 706,078.23	\$ (766,187.93)

(_____) = credit to gas cost

JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051	47WA.6011.28051
JDE Gas Cost Account Code	\$ 226,832.03	\$ 468,615.07	\$ (535,937.45)	\$ 1,312,756.51	\$ (706,078.23)	\$ 766,187.93
JDE Deferred Gas Account Code	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)
May-09			(60,728.33)		(1,066.63)		(429,353.34)

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		158.09		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

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
May-09	(0.00013)	13,552,278	4,956.40	(1,761.80)	661.47		231,795.33

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	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

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
May-09	(\$0.00148)	13,552,278	164,938.10	(20,057.37)	3,952.45		1,510,834.24

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

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)

Month/Year	Rate	Therms	Deferral	Amortization	Interest	Adjustment	Deferred 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
May-09			(118,362.10)		8.41		(115,456.37)

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.

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)	13,444.86		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		809,998.30
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

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	Deferred Balance
Balance transferred from DG212						(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

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	Therms	Deferral	Amortization	Interest	Adjustment	Deferred 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)

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

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

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
May-09	3.37%	31