

COMMISSION COMPARATIVE ANALYSIS
 CASCADE NATURAL GAS - NATURAL GAS
 COMPARISON OF PARITES' REVENUE REQUIREMENTS
 12 MONTHS ENDED DECEMBER 31, 2019

A		B	C	D	E
		Commission Decision			
Line	Adj. No.	Adjustment	NOI	Rate Base	Revenue Requirement
1		Actual Results of Operations	20,804,385	374,226,392	6,899,839
		<u>Uncontested Restating Adjustments</u>			
2	R-2	PROMOTIONAL ADVERTISING	21,876	-	(28,983)
3	R-3	RESTATE REVENUE	11,263,913	-	(14,922,776)
4	R-5	RESTATE WAGE	(68,514)	-	90,769
5	R-7	REMOVE EDIT CREDIT	306,639	-	(406,245)
6	R-8	DIRECTORS' FEES (PC and AWEC RESTATING)	138,396	-	(183,352)
7	R-9	PER-BOOKS AUDIT (STAFF RESTATING)	36,202	-	(47,961)
		<u>Uncontested Pro Forma Adjustments</u>			
8	P-1	INTEREST COORDINATION	(360,262)	-	477,286
9	P-4	MAOP DEFERRAL	(632,320)	-	837,716
		<u>Contested Restating Adjustments</u>			
10	R-1	ANNUALIZED CRM	(2,198,971)	-	2,913,264
11	R-4	RESTATE EOP	(812,389)	21,636,113	3,068,725
12	R-6	EXECUTIVE INCENTIVES	1,413,035	-	(1,872,032)
		<u>Contested Pro Forma Adjustments</u>			
13	P-2	PRO FORMA WAGE	(720,473)	-	954,504
14	P-3	PRO FORMA PLANT ADDITIONS	(810,206)	13,190,383	2,288,075
15	R-10	REMOVE RETIREMENTS	362,713	229,565	(459,393)
16		Total Adjustments	7,939,641	35,056,061	(7,290,402)
17		Revenue Requirement	28,744,026	409,282,453	(390,563)