

Exhibit No. \_\_ (JGG-2)  
Docket No. UG-15 \_\_\_\_  
Witness: Jennifer G. Gross

BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,  
Complainant,

v.

CASCADE NATURAL GAS  
CORPORATION,  
Respondent.

DOCKET UG-15 \_\_\_\_

CASCADE NATURAL GAS CORPORATION

EXHIBIT OF JENNIFER G. GROSS

Authorized Margin Revenue Summary Sheet

December 1, 2015

Authorized Margin Revenue Per Customer Per Month

	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
<b>Schedule 502 - Residential (Dry Out)</b>												
Customer Count	432	425	470	511	531	486	495	510	499	498	484	469
Test Year Margin Revenue	\$370.80	\$291.81	\$309.02	\$593.66	\$1,904.82	\$4,741.74	\$4,639.74	\$4,102.94	\$3,610.35	\$2,280.92	\$1,311.73	\$682.23
Test Year Delivery Charge	\$0.08101	\$0.08101	\$0.08101	\$0.08101	\$0.08516	\$0.08516	\$0.08516	\$0.08516	\$0.08516	\$0.08516	\$0.08516	\$0.08516
Normalized volumes	4,577	3,602	3,815	7,328	22,368	55,680	54,483	48,179	42,395	26,784	15,403	8,011
Proposed Delivery Charge	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746	\$0.08746
Proposed Margin Revenue	\$400.32	\$315.04	\$333.62	\$640.93	\$1,956.27	\$4,869.80	\$4,765.05	\$4,213.75	\$3,707.86	\$2,342.52	\$1,347.16	\$700.66
Authorized Margin Revenue Per Customer	\$0.93	\$0.74	\$0.71	\$1.25	\$3.68	\$10.02	\$9.63	\$8.26	\$7.43	\$4.70	\$2.78	\$1.49
<b>Schedule 503 - Residential</b>												
Customer Count	174,814	174,750	175,193	176,419	177,714	178,166	178,347	178,489	178,381	178,135	177,988	177,629
Test Year Margin Revenue	\$851,227.76	\$639,540.56	\$707,854.12	\$967,824.31	\$1,829,734.55	\$4,519,473.19	\$4,739,804.70	\$4,043,232.09	\$3,419,823.02	\$2,443,128.48	\$1,655,697.27	\$1,046,104.24
Test Year Delivery Charge	\$0.26632	\$0.26632	\$0.26632	\$0.26632	\$0.27047	\$0.27047	\$0.27047	\$0.27047	\$0.27047	\$0.27047	\$0.27047	\$0.27047
Normalized volumes	3,196,259	2,401,399	2,657,908	3,634,065	6,765,018	16,709,702	17,524,327	14,948,911	12,644,001	9,032,900	6,121,556	3,867,727
Proposed Margin Charge	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287	\$0.36287
Proposed Margin Revenue	\$1,159,826.59	\$871,395.63	\$964,475.16	\$1,318,693.33	\$2,454,822.26	\$6,063,449.69	\$6,359,052.51	\$5,424,511.51	\$4,588,128.74	\$3,277,768.45	\$2,221,329.05	\$1,403,482.26
Authorized Margin Revenue Per Customer	\$6.63	\$4.99	\$5.51	\$7.47	\$13.81	\$34.03	\$35.66	\$30.39	\$25.72	\$18.40	\$12.48	\$7.90
<b>Schedule 504 - Commercial</b>												
Customer Count	24,826	24,794	24,803	24,901	25,174	25,248	25,268	25,278	25,232	25,201	25,166	25,104
Test Year Margin Revenue	\$678,269.62	\$552,396.46	\$613,609.46	\$774,031.14	\$1,042,313.99	\$2,680,768.33	\$2,852,743.60	\$2,526,691.51	\$1,744,130.36	\$1,486,756.08	\$1,067,868.79	\$801,870.35
Test Year Delivery Charge	\$0.23551	\$0.23551	\$0.23551	\$0.23551	\$0.23992	\$0.23992	\$0.23992	\$0.23992	\$0.23992	\$0.23992	\$0.23992	\$0.23992
Normalized volumes	2,880,003	2,345,533	2,605,450	3,286,617	4,344,423	11,173,593	11,890,395	10,531,392	7,269,633	6,196,883	4,450,937	3,342,241
Proposed Delivery Charge	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196	\$0.24196
Proposed Margin Revenue	\$696,845.64	\$567,525.15	\$630,414.61	\$795,229.82	\$1,051,176.61	\$2,703,562.46	\$2,877,000.01	\$2,548,175.55	\$1,758,960.41	\$1,499,397.72	\$1,076,948.70	\$808,688.52
Authorized Margin Revenue Per Customer	\$28.07	\$22.89	\$25.42	\$31.94	\$41.76	\$107.08	\$113.86	\$100.81	\$69.71	\$59.50	\$42.79	\$32.21
<b>Schedule 505 - Industrial</b>												
Customer Count	417	420	421	433	439	438	443	446	449	452	452	451
Test Year Margin Revenue Tier 1 - < 500 Therms	\$15,237.16	\$14,673.45	\$16,284.60	\$19,926.50	\$23,366.59	\$32,746.92	\$32,622.79	\$32,071.96	\$30,177.43	\$27,252.40	\$23,806.79	\$18,955.81
Test Year Proposed Margin Revenue Tier 2 - > 500 & < 4,000 Therms	\$38,156.62	\$34,379.40	\$43,060.97	\$56,669.66	\$62,696.73	\$95,082.81	\$95,610.72	\$94,172.85	\$84,860.22	\$69,945.34	\$47,505.23	\$28,505.23
Test Year Proposed Margin Revenue Tier 3 > 4,000 Therms	\$30,218.01	\$19,392.67	\$34,331.34	\$137,105.98	\$61,908.84	\$95,415.48	\$78,869.20	\$112,798.10	\$75,614.62	\$42,588.67	\$38,782.57	\$30,464.77
Test Year Delivery Charge - Tier 1	\$0.19522	\$0.19522	\$0.19522	\$0.19522	\$0.19610	\$0.19610	\$0.19610	\$0.19610	\$0.19610	\$0.19610	\$0.19610	\$0.19610
Test Year Delivery Charge - Tier 2	\$0.15701	\$0.15701	\$0.15701	\$0.15701	\$0.15789	\$0.15789	\$0.15789	\$0.15789	\$0.15789	\$0.15789	\$0.15789	\$0.15789
Test Year Delivery Charge - Tier 3	\$0.15123	\$0.15123	\$0.15123	\$0.15123	\$0.15211	\$0.15211	\$0.15211	\$0.15211	\$0.15211	\$0.15211	\$0.15211	\$0.15211
Normalized volumes - Tier 1	78051	75164	102072	119157	166991	166358	138972	121401	96664			
Normalized volumes - Tier 2	243018	218963	274256	360930	397091	602209	605553	596446	537464	443000	368643	300875
Normalized volumes - Tier 3	199815	128233	227014	906606	407000	627279	518501	741556	497105	279986	254964	200281
Proposed Margin Charge - Tier 1	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191	\$0.18191
Proposed Margin Charge - Tier 2	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926	\$0.14926
Proposed Margin Charge - Tier 3	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386	\$0.14386
Proposed Margin Revenue Tier 1	\$14,198.30	\$13,673.02	\$15,174.32	\$18,567.92	\$21,675.76	\$30,377.32	\$30,262.17	\$29,751.20	\$27,993.76	\$25,280.39	\$22,084.11	\$17,584.15
Proposed Margin Revenue Tier 2	\$36,272.91	\$32,682.44	\$40,935.48	\$53,872.45	\$59,269.83	\$89,885.74	\$90,384.80	\$89,025.52	\$80,221.90	\$66,122.25	\$55,023.59	\$44,908.67
Proposed Margin Revenue Tier 3	\$28,745.37	\$18,447.59	\$32,658.25	\$130,424.30	\$58,551.09	\$90,240.42	\$74,591.57	\$106,680.26	\$71,513.50	\$40,278.79	\$36,679.12	\$28,812.45
Authorized Margin Revenue Per Customer Tier 1	\$34.05	\$32.55	\$36.04	\$42.88	\$49.38	\$69.35	\$68.31	\$66.71	\$62.35	\$55.93	\$48.86	\$38.99
Authorized Margin Revenue Per Customer Tier 2	\$86.99	\$77.82	\$97.23	\$124.42	\$135.01	\$205.22	\$204.03	\$199.61	\$178.67	\$146.29	\$121.73	\$95.58
Authorized Margin Revenue Per Customer Tier 3	\$68.93	\$43.92	\$77.57	\$301.21	\$133.37	\$206.03	\$168.38	\$239.19	\$159.27	\$89.11	\$81.15	\$63.89
<b>Schedule 511 - Large Volume</b>												
Customer Count	81	80	80	79	79	79	80	79	81	82	84	84
Test Year Margin Revenue < 20,000 Therms - Tier 1	\$32,884.84	\$36,356.84	\$27,239.25	\$40,044.97	\$57,316.01	\$121,325.27	\$123,680.34	\$112,309.49	\$232,781.02	\$81,515.12	\$60,216.33	\$46,273.96
Test Year Margin Revenue > 80,000 Therms - Tier 2	\$3,212.27	\$3,382.18	\$1,953.04	\$4,292.25	\$5,902.29	\$21,901.94	\$23,527.92	\$21,538.27	\$63,367.72	\$21,410.74	\$14,057.30	\$7,988.93
Test Year Margin Revenue > 100,000 Therms - Tier 3						\$1,542.19	\$1,495.00	\$1,743.68	\$1,039.28			
Test Year Delivery Charge - Tier 1	\$0.14816	\$0.14816	\$0.14816	\$0.14816	\$0.15079	\$0.15079	\$0.15079	\$0.15079	\$0.15079	\$0.15079	\$0.15079	\$0.15079
Test Year Delivery Charge - Tier 2	\$0.11216	\$0.11216	\$0.11216	\$0.11216	\$0.11479	\$0.11479	\$0.11479	\$0.11479	\$0.11479	\$0.11479	\$0.11479	\$0.11479
Test Year Delivery Charge - Tier 3	\$0.02311	\$0.02311	\$0.02311	\$0.02311	\$0.02574	\$0.02574	\$0.02574	\$0.02574	\$0.02574	\$0.02574	\$0.02574	\$0.02574
Normalized volumes - Tier 1	221,955	245,389	183,850	270,282	380,105	804,598	820,216	744,807	1,543,743	540,587	399,339	306,877
Normalized volumes - Tier 2	28,640	30,155	17,413	38,269	51,418	190,800	204,965	187,632	552,032	186,521	122,461	69,596
Normalized volumes - Tier 3	0	0	0	0	0	59,914	58,081	67,742	40,376	0	0	0
Proposed Margin Charge - Tier 1	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591	\$0.14591
Proposed Margin Charge - Tier 2	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146	\$0.11146
Proposed Margin Charge - Tier 3	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624	\$0.02624
Proposed Margin Revenue Tier 1	\$32,385.44	\$35,804.71	\$26,825.59	\$39,436.84	\$55,461.10	\$117,398.83	\$119,677.69	\$108,674.83	\$225,247.55	\$78,877.06	\$58,267.56	\$44,776.40
Proposed Margin Revenue Tier 2	\$3,192.22	\$3,361.07	\$1,940.85	\$4,265.46	\$5,731.07	\$21,266.58	\$22,845.39	\$20,913.46	\$61,529.45	\$20,789.63	\$13,649.50	\$7,757.18
Proposed Margin Revenue Tier 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,572.15	\$1,524.04	\$1,777.55	\$1,059.47	\$0.00	\$0.00	\$0.00
Authorized Margin Revenue Per Customer Tier 1	\$399.82	\$447.56	\$335.32	\$499.20	\$702.04	\$1,486.06	\$1,495.97	\$1,375.63	\$2,780.83	\$961.92	\$693.66	\$533.05
Authorized Margin Revenue Per Customer Tier 2	\$39.41	\$42.01	\$24.26	\$53.99	\$72.55	\$269.20	\$285.57	\$264.73	\$759.62	\$253.53	\$162.49	\$92.35
Authorized Margin Revenue Per Customer Tier 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124.199.62	\$121.923.23	\$140.426.53	\$85.816.91	\$0.00	\$0.00	\$0.00

Schedule 512 - CNG												
Customer Count	1	1	1	1	1	1	1	1	1	1	1	1
Test Year Margin Revenue	\$819.21	\$800.35	\$900.26	\$862.12	\$703.09	\$790.80	\$726.86	\$798.14	\$869.42	\$761.24	\$841.74	\$843.00
Test Year Delivery Charge	\$0.20729	\$0.20729	\$0.20729	\$0.20729	\$0.20965	\$0.20965	\$0.20965	\$0.20965	\$0.20965	\$0.20965	\$0.20965	\$0.20965
Normalized volumes	3,952	3,861	4,343	4,159	3,354	3,772	3,467	3,807	4,147	3,631	4,015	4,021
Proposed Delivery Charge	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161	0.21161
Proposed Margin Revenue	836	817	919	880	710	798	734	806	878	768	850	851
Authorized Margin per Customer	\$836.28	\$817.03	\$919.02	\$880.09	\$709.66	\$798.19	\$733.66	\$805.60	\$877.55	\$768.36	\$849.61	\$850.88
Schedule 570 - Interruptible Commercial												
Customer Count	9	9	9	9	9	9	9	9	9	9	9	9
Test Year Margin Revenue - > 30,000 Therms - Tier 1	\$10,599.90	\$10,372.90	\$10,469.23	\$10,617.62	\$10,597.06	\$10,577.94	\$10,496.90	\$10,599.41	\$10,787.00	\$10,337.84	\$10,569.28	\$10,838.92
Test Year Margin Revenue - >30,000 Therms - Tier 2	\$2,266.06	\$1,912.82	\$1,858.85	\$2,078.12	\$3,037.36	\$6,343.84	\$7,588.03	\$7,641.41	\$5,284.05	\$5,126.42	\$4,529.59	\$2,891.92
Test Year Delivery Charge - Tier 1	\$0.08355	\$0.08355	\$0.08355	\$0.08355	\$0.08416	\$0.08416	\$0.08416	\$0.08416	\$0.08416	\$0.08416	\$0.08416	\$0.08416
Test Year Delivery Charge Tier 2	\$0.02252	\$0.02252	\$0.02252	\$0.02252	\$0.02313	\$0.02313	\$0.02313	\$0.02313	\$0.02313	\$0.02313	\$0.02313	\$0.02313
Normalized Volumes Tier 1	126,869	124,152	125,305	127,081	125,916	125,688	124,726	125,944	128,173	122,836	125,586	128,789
Normalized Volumes Tier 2	100,624	84,939	82,542	92,279	131,317	274,269	328,060	330,368	228,450	221,635	195,832	125,029
Proposed Margin Charge Tier 1	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070	\$0.08070
Proposed Margin Charge Tier 2	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450	\$0.22450
Proposed Margin Revenue - Tier 1	\$10,238.32	\$10,019.07	\$10,112.11	\$10,255.44	\$10,161.39	\$10,143.06	\$10,065.35	\$10,163.65	\$10,343.52	\$9,912.83	\$10,134.75	\$10,393.31
Proposed Margin Revenue - Tier 2	\$22,590.16	\$19,068.74	\$18,530.72	\$20,716.60	\$29,480.65	\$61,573.37	\$73,649.49	\$74,167.60	\$51,287.04	\$49,757.08	\$43,964.24	\$28,069.00
Authorized Margin per Customer Tier 1	\$1,137.59	\$1,113.23	\$1,123.57	\$1,139.49	\$1,129.04	\$1,127.01	\$1,118.37	\$1,129.29	\$1,149.28	\$1,101.43	\$1,126.08	\$1,154.81
Authorized Margin per Customer Tier 2	\$2,510.02	\$2,118.75	\$2,058.97	\$2,301.84	\$3,275.63	\$6,841.49	\$8,183.28	\$8,240.84	\$5,698.56	\$5,528.56	\$4,884.92	\$3,118.78
Schedule 577 - Limited Interruptible												
Customer Count	3	3	3	3	3	3	3	3	3	3	3	3
Test Year Margin Revenue Tier 1 - < 4,000 Therms	\$1,318.46	\$1,256.07	\$1,244.31	\$1,295.93	\$1,332.00	\$1,347.72	\$1,347.72	\$1,347.72	\$1,347.72	\$1,347.72	\$1,347.72	\$1,317.73
Test Year Margin Revenue Tier 2 - > 4,000 Therms	\$878.37	\$501.89	\$488.12	\$688.19	\$1,067.82	\$1,990.33	\$2,449.87	\$2,412.36	\$1,634.37	\$1,524.57	\$1,228.03	\$742.30
Test Year Delivery Charge - Tier 1	\$0.11100	\$0.11100	\$0.11100	\$0.11100	\$0.11231	\$0.11231	\$0.11231	\$0.11231	\$0.11231	\$0.11231	\$0.11231	\$0.11231
Test Year Delivery Charge Tier 2	\$0.08996	\$0.08996	\$0.08996	\$0.08996	\$0.09127	\$0.09127	\$0.09127	\$0.09127	\$0.09127	\$0.09127	\$0.09127	\$0.09127
Normalized Volumes Tier 1	11878	11316	11210	11675	11860	12000	12000	12000	12000	12000	12000	11733
Normalized Volumes Tier 2	9764	5579	5426	7650	11700	21807	26842	26431	17907	16704	13455	8133
Proposed Margin Charge Tier 1	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213	\$0.10213
Proposed Margin Charge Tier 2	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140	\$0.83140
Proposed Margin Revenue - Tier 1	\$1,213.10	\$1,155.70	\$1,144.88	\$1,192.37	\$1,211.26	\$1,225.56	\$1,225.56	\$1,225.56	\$1,225.56	\$1,225.56	\$1,225.56	\$1,198.29
Proposed Margin Revenue - Tier 2	\$8,117.79	\$4,638.41	\$4,511.15	\$6,360.17	\$9,727.02	\$18,130.39	\$22,316.44	\$21,974.76	\$14,887.86	\$13,887.67	\$11,186.42	\$6,761.79
Authorized Margin per Customer Tier 1	\$404.37	\$385.23	\$381.63	\$397.46	\$403.75	\$408.52	\$408.52	\$408.52	\$408.52	\$408.52	\$408.52	\$399.43
Authorized Margin per Customer Tier 2	\$2,705.93	\$1,546.14	\$1,503.72	\$2,120.06	\$3,242.34	\$6,043.46	\$7,438.81	\$7,324.92	\$4,962.62	\$4,629.22	\$3,728.81	\$2,253.93

	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
502	\$9.63	\$8.26	\$7.43	\$4.70	\$2.78	\$1.49	\$0.93	\$0.74	\$0.71	\$1.25	\$3.68	\$10.02
503	\$35.50	\$30.25	\$25.61	\$18.32	\$12.42	\$7.87	\$6.60	\$4.96	\$5.48	\$7.44	\$13.75	\$33.88
504	\$113.86	\$100.81	\$69.71	\$59.50	\$42.79	\$32.21	\$28.07	\$22.89	\$25.42	\$31.94	\$41.76	\$107.08
505												
< 500 Therms	\$69.69	\$68.05	\$63.60	\$57.06	\$49.84	\$39.78	\$34.74	\$33.21	\$36.77	\$43.75	\$50.37	\$70.75
> 500 & < 4,000 Therms	\$204.77	\$200.33	\$179.31	\$146.82	\$122.17	\$99.94	\$87.30	\$78.10	\$97.59	\$124.87	\$135.50	\$205.96
>4,000 Therms	\$168.99	\$240.06	\$159.85	\$89.43	\$81.44	\$64.12	\$69.18	\$44.08	\$77.85	\$302.30	\$133.86	\$206.77
511												
< 20,000 Therms	\$1,493.82	\$1,373.65	\$2,776.83	\$960.53	\$692.66	\$532.29	\$399.24	\$446.91	\$334.84	\$498.48	\$701.03	\$1,483.92
> 20k & < 100K Therms	\$285.16	\$264.35	\$758.53	\$253.17	\$162.26	\$92.21	\$39.35	\$41.95	\$24.23	\$53.92	\$72.44	\$268.81
> 100,000 Therms	\$121,737.37	\$140,212.47	\$85,686.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,010.29
512	\$733.66	\$805.60	\$877.55	\$768.36	\$849.61	\$850.88	\$836.28	\$817.03	\$919.02	\$880.09	\$709.66	\$798.19
570												
< 30,000 Therms	\$1,125.02	\$1,136.01	\$1,156.12	\$1,107.98	\$1,132.78	\$1,161.68	\$1,144.36	\$1,119.85	\$1,130.25	\$1,146.27	\$1,135.76	\$1,133.71
> 30,000 Therms	\$823.07	\$828.86	\$573.16	\$556.06	\$491.32	\$313.68	\$252.46	\$213.10	\$207.09	\$231.52	\$329.46	\$688.11
577												
< 4,000 Therms	\$420.00	\$420.00	\$420.00	\$420.00	\$420.00	\$410.65	\$415.73	\$396.06	\$392.35	\$408.63	\$415.10	\$420.00
> 4,000 Therms	\$764.82	\$753.11	\$510.23	\$475.95	\$383.38	\$231.74	\$278.21	\$158.97	\$154.60	\$217.97	\$333.36	\$621.36