

Attachment 1

UM 1727, Exhibit 101 - Table 1

CASCADE NATURAL GAS CORPORATION									
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2013									
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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)	
			AT DECEMBER 31, 2013 (4)	AT DECEMBER 31, 2013 (5)		AMOUNT (7)	RATE (8)=(7)/(4)		
TRANSMISSION PLANT									
365.2 Rights of Way	S5.0	65	0%	1,026,089	723,038	303,164	16,212	1.58%	18.7
367.1 Mains	S5.0	65	-20%	15,804,274	9,718,327	9,261,944	287,638	1.82%	32.2
369.1 Meas. & Reg. Station Equip.	R2.5	50	-10%	198,115	207,794	10,069	812	0.41%	12.4
TOTAL TRANSMISSION PLANT				17,028,478	10,649,159	9,575,177	304,662	1.79%	31.4
DISTRIBUTION PLANT									
374.2 Land Rights	R2.0	60	0%	2,024,481	555,373	1,472,922	38,060	1.88%	38.7
375.1 Structures and Improvements	R4.0	40	0%	1,457,570	1,259,530	197,380	17,782	1.22%	11.1
375.2 Leasehold Improvements	R2.0	26	0%	1,219	564	655	156	12.80%	4.2
376.1 Mains	R4.0	75	-80%	125,838,733	95,299,863	130,947,780	2,768,452	2.20%	47.3
376.2 Mains - High Pressure	R2.5	85	-18%	125,140,041	36,642,755	110,592,546	1,564,251	1.25%	70.7
376.3 Mains - Polyethylene	L3.0	36	-26%	110,360,600	28,989,236	112,124,168	4,557,893	4.13%	24.6
377 Compressor Station Equip.	R3.0	35	0%	2,000,731	1,147,763	854,712	35,613	1.78%	24.0
378 Meas. & Reg. Sta.- General	L1.0	60	-30%	21,468,661	7,185,579	20,774,779	412,198	1.92%	50.4
380.1 Services	R5.0	56	-135%	75,986,423	103,363,585	75,151,336	2,530,348	3.33%	29.7
380.3 Services - Polyethylene	S4.0	35	-30%	113,058,770	39,549,158	107,473,660	4,386,680	3.88%	24.5
381 Meters	S2.0	42	0%	47,965,227	16,046,526	31,902,162	1,088,811	2.27%	29.3
382 Meter Installations	R3.0	55	-15%	30,029,637	11,908,944	22,565,460	558,551	1.86%	40.4
383 Regulators	R5.0	45	0%	9,922,839	3,577,768	6,353,796	230,210	2.32%	27.6
385 Ind'l Meas. & Reg. Sta Equip	R2.0	38	0%	8,890,422	3,536,036	5,349,184	193,811	2.18%	27.6
388 Asset Retirement Obligation	R2.0	38	0%	48,962	39,792	30,905	1,493	3.05%	20.7
TOTAL DISTRIBUTION PLANT				674,194,316	347,102,470	625,791,445	18,384,309	2.73%	34.0
GENERAL PLANT									
390.1 Structures & Improvements	R3.0	45	0%	17,480,754	10,720,055	6,784,619	216,761	1.24%	31.3
390.2 Leasehold Improvements	S1.0	30	0%	16,808	32,657	0	0	0.00%	4.9
391.1 Computer System	L0.0	10	6%	92,213	86,365	317	46	0.05%	6.9
391.2 Computer Softw ares	L3.0	8	0%	3,306,327	3,306,327	0	0	0.00%	3.5
391.3 Data Communication System	SQ.0	11	0%	1,742,736	16,594	1,726,422	283,020	16.24%	6.1
391.4 Office Equipment	R1.0	15	0%	390,712	(240,421)	631,163	67,867	17.37%	9.3
391.5 Office Furniture & Fixtures	R1.0	25	0%	1,623,532	(116,110)	1,738,318	80,852	4.98%	21.5
392.1 Transportation Equip-Trailers	L3.0	24	3%	476,107	223,385	238,452	14,997	3.15%	15.9
392.2 Transportation Equipment	L1.0	11	18%	11,218,709	3,815,356	5,381,618	689,951	6.15%	7.8
393 Stores Equipment	S6.0	33	0%	55,776	4,236	51,519	2,978	5.34%	17.3
394.1 Tools, Shop & Garage Equip.	S6.0	31	0%	5,672,068	1,650,158	4,018,327	201,926	3.56%	19.9
394.2 CNG Equipment	R4.0	31	0%	127,445	113,108	14,305	2,345	1.84%	6.1
395 Laboratory Equipment	R5.0	25	0%	138,043	58,603	79,375	6,350	4.60%	12.5
396.1 Pow er Operated Equip-Trailers	L2.0	17	25%	464,441	177,196	170,994	14,491	3.12%	11.8
396.2 Pow er Operated Equipment	L1.5	15	30%	2,452,121	294,109	1,422,624	127,020	5.18%	11.2
397.1 Comm. Equip - Base Station	R2.0	20	0%	328,232	166,411	161,644	14,967	4.56%	10.8
397.2 Comm. Equip - Telemetry	L1.0	18	0%	3,489,559	3,443,101	47,628	4,536	0.13%	10.5
397.3 Comm. Equip - Telex & Tel.	L1.5	12	0%	799,129	227,099	572,208	73,360	9.18%	7.8
397.4 Comm. Equip - Mobile	R5.0	12	0%	615,452	(1,293)	617,048	57,668	9.37%	10.7
398 Miscellaneous Equipment	R3.0	20	0%	38,881	(17,908)	56,795	4,086	10.51%	13.9
TOTAL GENERAL PLANT				50,529,045	23,959,026	23,713,376	1,863,221	3.69%	12.7
TOTAL DEPRECIABLE PLANT				741,751,839	381,710,655	659,079,998	20,552,192	2.77%	32.1