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CASCADE NATURAL GAS CORPORATION

Substitute Seventy-Ninth Revision Sheet No. 500
Canceling
Seventy-Eighth Revision of Sheet No. 500

WN U-3

SCHEDULE 500 MUNICIPAL TAXES

APPLICABILITY:

This schedule applies a municipal's tax rate to all bills issued within the specific municipality. The tax rate is applied to all bills for gas service and equipment rental, as well as bills for contracted services where the contract specifically refer to this schedule.

MUNICIPAL TAX RATE:

The table below lists the tax each municipality charges, the ordinance that adopted the tax, and the limitations on the tax, if any.

Municipality	Ordinance No.	Tax Rate	Tax rate on	11
		on gas	Rental	Limitations
		service	Equipment	
Aberdeen	5632	6%	6%	None
Anacortes ⁽¹⁾	2659	6.383%	-	None
Arlington	1357	6%	-	None
Bellingham ⁽¹⁾	9376	6.383%	6.383%	 Higher rate applied to first \$250,000 per
		1.01%		month, customer.
				Lower rate applied to billing portion
				>\$250,000, per month
Blaine ⁽¹⁾	1791	6.383%	6.383%	None
Bremerton ⁽¹⁾	4346	6.383%	6.383%	None
Burlington	1890	6.383%	3%	None
Castle Rock	2009-17	6%	6%	Not applied to billing portion >\$500 where
				gas is used for manufacturing
College Place	888	6%	6%	None
East Wenatchee ⁽¹⁾	2008-13	6.383%	6.383%	None
Elma	685, 856,	6%	-	None
	1134			
Everson	355	6%	6%	None
Ferndale	1277	6%	6%	None
Grandview	1650	6%	6%	None
Granger	581	6%	6%	None
Hoquiam	88-14	6%	6%	None

(1) Definition of gross revenue includes tax, and, therefore, the billable rate must be adjusted to include the effect of applying the tax rate to the other taxes.

(continued)

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Issued by CASCADE NATURAL GAS CORPORATION

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