

Cascade Natural Gas Corporation
SUMMARY OF RATE APPLICATION
 State of Washington

Line No.	Description	Statement of Operations Per Books	Total Restating Adjustments	Total Restated Results	Total Pro Forma Adjustments	Total Pro Forma Results	Revenue Increase (Decrease) Required	Twelve Months Ended 12/31/94 Pro Forma
(a)	(b)	(c)	(d)=(b)+(c)	(e)	(f)=(d)+(e)	(g)	(h)=(f)+(g)	
Operating Revenues								
1	Natural Gas Sales	\$ 152,742,068	\$ (103,110,877)	\$ 49,631,191	\$ 2,128,706	\$ 51,759,897	\$ 5,743,152	\$ 57,503,049
2	Gas Transportation Revenue	6,292,514	-	6,292,514	-	6,292,514	-	6,292,514
3	Other Operating Revenue	103,193	0	103,193	0	103,193	0	103,193
4	Total Revenues	\$ 159,137,775	\$ (103,110,877)	\$ 56,026,898	\$ 2,128,706	\$ 58,155,604	\$ 5,743,152	\$ 63,898,756
Operating Expenses								
5	Natural Gas Purchased	\$ 98,782,619	\$ (98,782,619)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Manufactured Gas Production	7,495	0	7,495	0	7,495	0	7,495
7	Distribution	6,930,104	0	6,930,104	14,327	6,944,431	0	6,944,431
8	Customer Accounts	4,326,486	(188,693)	4,137,793	1,921	4,139,714	10,510	4,150,224
9	Customer Service & Information	1,581,391	35,063	1,616,454	0	1,616,454	0	1,616,454
10	Sales	734,738	(290,615)	444,123	0	444,123	0	444,123
11	Administrative & General	9,758,614	1,238,939	10,997,553	207,000	11,204,553	0	11,204,553
12	Wage Adjustment	0	123,719	123,719	423,649	547,368	0	547,368
13	Depreciation & Amortization	8,105,216	40,341	8,145,557	218,105	8,363,662	0	8,363,662
14	Total Operating Expenses	\$ 130,226,663	\$ (97,823,865)	\$ 32,402,798	\$ 865,002	\$ 33,267,800	\$ 10,510	\$ 33,278,310
Operating Taxes								
15	Other Than Income	\$ 13,754,723	\$ (4,377,006)	\$ 9,377,717	\$ 177,135	\$ 9,554,852	\$ 243,794	\$ 9,798,646
16	State Income	0	0	0	0	0	0	0
17	Federal Income	3,240,270	(318,501)	2,921,769	164,503	3,086,272	1,921,097	5,007,369
18	Total Taxes	\$ 16,994,993	\$ (4,695,507)	\$ 12,299,486	\$ 341,637	\$ 12,641,123	\$ 2,164,891	\$ 14,806,014
19	Total Op. Rev. Deductions	\$ 147,221,656	\$ (102,519,372)	\$ 44,702,284	\$ 1,206,639	\$ 45,908,923	\$ 2,175,401	\$ 48,084,324
20	Net Operating Income	\$ 11,916,119	\$ (591,505)	\$ 11,324,614	\$ 922,067	\$ 12,246,681	\$ 3,567,751	\$ 15,814,432
21	Rate Base	\$ 154,210,487	\$ 125,732	\$ 154,336,219	\$ 7,713,499	\$ 162,049,718	\$ 0	\$ 162,049,718
22	Rate of Return	7.73%		7.34%		7.56%		9.76%

WUTC *UG-950326*
DOCKET NO. *-951415*
EXHIBIT # *10*
 ADMIT **W/D** **REJECT**

Source
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 Schedule
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 (b)
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Page 3 herein

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 1
 (e)
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UG-95 ___
 Exhibit ___ (JTS-1)
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Cascade Natural Gas Corporation
SCHEDULE OF RESTATING ADJUSTMENTS
State of Washington

Line No.	Description	Restatement of Test Period Margin only at 1/01/94 Rates	Removal of Booked Gas Cost	Restatement of Membership Dues Expenses	Restated Wages and Related Costs	Postretirement Benefits Other Than Pension Adjustment	General Office Rate Base & Expense Adjustment	3 Year Amortization of DSM Deferrals	Change In Postal Rate	Adjustment to Remove Unqualified Advertising	Removal of Water Heater & Idle Service Rebates	Elimination of Non-recurring Expense	Total Restating Adjustments
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)= sum(b):(l)	
Operating Revenues													
1	Natural Gas Sales	\$ (103,110,877)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (103,110,877)
2	Gas Transportation Revenue	0	0	0	0	0	0	0	0	0	0	0	0
3	Other Operating Revenue	0	0	0	0	0	0	0	0	0	0	0	0
4	Total	\$ (103,110,877)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (103,110,877)
Operating Expenses													
5	Natural Gas Purchased	\$ 0	\$ (98,782,619)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (98,782,619)
6	Manufactured Gas Production	0	0	0	0	0	0	0	0	0	0	0	0
7	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
8	Customer Accounts	(188,693)	0	0	0	0	0	0	0	0	0	0	(188,693)
9	Customer Service & Information	0	0	0	0	0	0	0	35,063	0	0	0	35,063
10	Sales	0	0	0	0	0	0	0	0	(65,565)	(225,050)	0	(290,615)
11	Administrative & General	0	0	(100,000)	0	1,413,128	0	0	5,811	0	0	(80,000)	1,238,939
12	Wage Adjustment	0	0	0	123,719	0	0	0	0	0	0	0	123,719
13	Depreciation & Amortization	0	0	0	0	0	7,901	32,440	0	0	0	0	40,341
14	Total Operating Expenses	\$ (188,693)	\$ (98,782,619)	\$ (100,000)	\$ 123,719	\$ 1,413,128	\$ 7,901	\$ 32,440	\$ 40,874	\$ (65,565)	\$ (225,050)	\$ (80,000)	\$ (97,823,865)
Operating Taxes													
15	Other Than Income	\$ (4,377,006)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,377,006)
16	State Income	0	0	0	0	0	0	0	0	0	0	0	0
17	Federal Income	(34,490,812)	34,573,917	35,000	(43,302)	(494,595)	(2,765)	(11,354)	(14,306)	22,948	78,768	28,000	(318,501)
18	Total Taxes	\$ (38,867,818)	\$ 34,573,917	\$ 35,000	\$ (43,302)	\$ (494,595)	\$ (2,765)	\$ (11,354)	\$ (14,306)	\$ 22,948	\$ 78,768	\$ 28,000	\$ (4,695,507)
19	Total Op. Rev. Deductions	\$ (39,056,511)	\$ (64,208,702)	\$ (65,000)	\$ 80,417	\$ 918,533	\$ 5,136	\$ 21,086	\$ 26,568	\$ (42,617)	\$ (146,282)	\$ (52,000)	\$ (102,519,372)
20	Net Operating Income	\$ (64,054,366)	\$ 64,208,702	\$ 65,000	\$ (80,417)	\$ (918,533)	\$ (5,136)	\$ (21,086)	\$ (26,568)	\$ 42,617	\$ 146,282	\$ 52,000	\$ (591,505)
21	Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125,732	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 125,732

Source	(PAS-1)	(PAS-1)	(JEH-6)	(JEH-1)	(JEH-2)	(LLC-2)	(PAS-7)	(KJB-2)	(JTS-4)	(JTS-4)	(JTS-4)
Exhibit	1	1	1	1	1	1	1	1	1	1	1
Schedule	1	1	1	1	1	1	1	1	1	1	1
Page	1	1	1	1	1	1	1	1	1	1	1
Column	(j)	(d)	(b)	(d)	(b)	(b)	(j)	(d)	(b)	(b)	(b)
Line No.	51	32	3	3	5	3 & 4	16	1 & 2	1	2	3

Cascade Natural Gas Corporation
SCHEDULE OF PRO FORMA ADJUSTMENTS
State of Washington

Line No.	Description	Federal Income Tax Adjustment	Pro Forma Wages and Related Costs	Proforma Industrial Contract Changes	Estimated Rate Case Expense	Income Tax on Pro Forma Capitalization	System Refurbishments In Quincy	Weather Normalization Adjustments	Total Pro Forma Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)= sum(b):(h)
Operating Revenues									
1	Natural Gas Sales	\$ 0	\$ 0	\$ 1,078,952	\$ 0	\$ 0	\$ 0	\$ 1,049,754	\$ 2,128,706
2	Gas Transportation Revenue	0	0	0	0	0	0	0	0
3	Other Operating Revenue	0	0	0	0	0	0	0	0
4	Total	\$ 0	\$ 0	\$ 1,078,952	\$ 0	\$ 0	\$ 0	\$ 1,049,754	\$ 2,128,706
Operating Expenses									
5	Natural Gas Purchased	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Manufactured Gas Production	0	0	0	0	0	0	0	0
7	Distribution	0	0	14,327	0	0	0	0	14,327
8	Customer Accounts	0	0	0	0	0	0	1,921	1,921
9	Customer Service & Information	0	0	0	0	0	0	0	0
10	Sales	0	0	0	0	0	0	0	0
11	Administrative & General	0	0	0	207,000	0	0	0	207,000
12	Wage Adjustment	0	423,649	0	0	0	0	0	423,649
13	Depreciation & Amortization	0	0	191,099	0	0	27,006	0	218,105
14	Total Operating Expenses	\$ 0	\$ 423,649	\$ 205,426	\$ 207,000	\$ 0	\$ 27,006	\$ 1,921	\$ 865,002
Operating Taxes									
15	Other Than Income	\$ 0	\$ 0	\$ 120,502	\$ 0	\$ 0	\$ 12,071	\$ 44,562	\$ 177,135
16	State Income	0	0	0	0	0	0	0	0
17	Federal Income	95,922	(148,277)	56,272	(72,450)	(104,433)	(13,677)	351,145	164,503
18	Total Taxes	\$ 95,922	\$ (148,277)	\$ 176,774	\$ (72,450)	\$ (104,433)	\$ (1,606)	\$ 395,707	\$ 341,637
19	Total Op. Rev. Deductions	\$ 95,922	\$ 275,372	\$ 382,200	\$ 134,550	\$ (104,433)	\$ 25,399	\$ 397,628	\$ 1,206,639
20	Net Operating Income	\$ (95,922)	\$ (275,372)	\$ 696,752	\$ (134,550)	\$ 104,433	\$ (25,399)	\$ 652,126	\$ 922,067
21	Rate Base	\$ 0	\$ 0	\$ 6,724,097	\$ 0	\$ 0	\$ 989,401	\$ 0	\$ 7,713,499

Source

Exhibit	___(KJB-1)	___(JEH-3)	___(JTS-2)	___(JTS-3)	___(JEH-5)	___(JEH-4)	___(PAS-5)
Schedule	1	1	1	1	1	1	1
Page	1	1	1	1	1	1	1
Column	(c)	(d)	(b)	(c)	(c)	(e)	(c)
Line No.	7	3	2,3,4,7,8,9	6	13	6 & 11	5 & 10