

**Cascade Natural Gas Corporation**  
**SPECIAL CONTRACTS' REVENUE REQUIREMENTS**  
**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)
<b>Operating Revenues</b>								
1	Natural Gas Sales	\$ 5,237,248	\$ 312,453	\$ 5,549,701	\$ 1,278,776	\$ 6,828,477	\$ (530,014)	\$ 6,298,463
2	Gas Transportation Revenue	0	0	0	0	0	0	0
3	Other Operating Revenue	0	0	0	0	0	0	0
4	<b>Total Revenues</b>	<u>\$ 5,237,248</u>	<u>\$ 312,453</u>	<u>\$ 5,549,701</u>	<u>\$ 1,278,776</u>	<u>\$ 6,828,477</u>	<u>\$ (530,014)</u>	<u>\$ 6,298,463</u>
<b>Operating Expenses</b>								
5	Natural gas Purchased	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Manufactured gas Production	0	0	0	0	0	0	0
7	Distribution	97,270	0	97,270	11,580	108,850	0	108,850
8	Customer Accounts	4,922	294	5,216	1,202	6,418	(498)	5,920
9	Customer Service & Information	0	0	0	0	0	0	0
10	Sales	0	0	0	0	0	0	0
11	Administrative & General	0	0	0	0	0	0	0
12	Wage Adjustment	0	0	0	0	0	0	0
13	Depreciation & Amortization	754,743	0	754,743	166,384	921,127	0	921,127
14	<b>Total Operating Expenses</b>	<u>\$ 856,935</u>	<u>\$ 294</u>	<u>\$ 857,229</u>	<u>\$ 179,166</u>	<u>\$ 1,036,395</u>	<u>\$ (498)</u>	<u>\$ 1,035,897</u>
<b>Operating Taxes</b>								
15	Other Than Income	\$ 224,017	\$ 13,365	\$ 237,382	\$ 54,698	\$ 292,080	\$ (22,671)	\$ 269,409
16	Property Tax	236,002	0	236,002	87,167	323,169	0	323,169
17	Federal Income	1,175,911	101,590	1,277,501	122,407	1,399,908	(172,327)	1,227,581
18	<b>Total Taxes</b>	<u>\$ 1,635,930</u>	<u>\$ 114,955</u>	<u>\$ 1,750,885</u>	<u>\$ 264,272</u>	<u>\$ 2,015,157</u>	<u>\$ (194,998)</u>	<u>\$ 1,820,159</u>
19	<b>Total Op. Rev. Deductions</b>	<u>\$ 2,492,865</u>	<u>\$ 115,249</u>	<u>\$ 2,608,114</u>	<u>\$ 443,438</u>	<u>\$ 3,051,552</u>	<u>\$ (195,496)</u>	<u>\$ 2,856,056</u>
20	<b>Net Operating Income</b>	<u>\$ 2,744,383</u>	<u>\$ 197,204</u>	<u>\$ 2,941,587</u>	<u>\$ 835,338</u>	<u>\$ 3,776,925</u>	<u>\$ (334,518)</u>	<u>\$ 3,442,407</u>
21	<b>Rate Base</b>	<u>\$ 25,145,091</u>	<u>\$ 0</u>	<u>\$ 25,145,091</u>	<u>\$ 6,148,414</u>	<u>\$ 31,293,505</u>	<u>\$ 0</u>	<u>\$ 31,293,505</u>
22	<b>Rate of Return</b>	<u>10.91%</u>		<u>11.70%</u>		<u>12.07%</u>		<u>11.00%</u>

ADMIT  
 W/D  
 REJECT

EXHIBIT # 3  
 DOCKET NO. 46-950326  
-951415

Docket No. UG-95

Cascade Natural Gas Corporation  
**SPECIAL CONTRACT RESTATING ADJUSTMENTS**  
State of Washington

Line No.	Description	ENCOGEN	RERATED @ R/S 663 TOSCO	TENASKA	MARCH POINT	LONGVIEW FIBRE	Total Restating Adjustments (g)= sum(b):(f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>Operating Revenues</b>						
1	Natural Gas Sales	\$ 9,213	\$ 135,131	\$ 158,600	\$ 9,509	\$ 0	\$ 312,453
2	Gas Transportation Revenue	0	0	0	0	0	0
3	Other Operating Revenue	0	0	0	0	0	0
4	<b>Total</b>	<u>\$ 9,213</u>	<u>\$ 135,131</u>	<u>\$ 158,600</u>	<u>\$ 9,509</u>	<u>\$ 0</u>	<u>\$ 312,453</u>
	<b>Operating Expenses</b>						
5	Natural gas Purchased	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	Manufactured gas Production	0	0	0	0	0	0
7	Distribution	0	0	0	0	0	0
8	Customer Accounts	9	127	149	9	0	294
9	Customer Service & Information	0	0	0	0	0	0
10	Sales	0	0	0	0	0	0
11	Administrative & General	0	0	0	0	0	0
12	Wage Adjustment	0	0	0	0	0	0
13	Depreciation & Amortization	0	0	0	0	0	0
14	<b>Total Operating Expenses</b>	<u>\$ 9</u>	<u>\$ 127</u>	<u>\$ 149</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>\$ 294</u>
	<b>Operating Taxes</b>						
15	Other Than Income	\$ 394	\$ 5,780	\$ 6,784	\$ 407	\$ 0	\$ 13,365
16	Property Tax	0	0	0	0	0	0
17	Federal Income	2,995	43,936	51,567	3,092	0	101,590
18	<b>Total Taxes</b>	<u>\$ 3,389</u>	<u>\$ 49,716</u>	<u>\$ 58,351</u>	<u>\$ 3,499</u>	<u>\$ 0</u>	<u>\$ 114,955</u>
19	<b>Total Op. Rev. Deductions</b>	<u>\$ 3,398</u>	<u>\$ 49,843</u>	<u>\$ 58,500</u>	<u>\$ 3,508</u>	<u>\$ 0</u>	<u>\$ 115,249</u>
20	<b>Net Operating Income</b>	<u>\$ 5,815</u>	<u>\$ 85,288</u>	<u>\$ 100,100</u>	<u>\$ 6,001</u>	<u>\$ 0</u>	<u>\$ 197,204</u>
21	<b>Rate Base</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Cascade Natural Gas Corporation  
**SPECIAL CONTRACT PRO FORMA ADJUSTMENTS**  
**State of Washington**

Line No.	Description	TOSCO	TENASKA	LONGVIEW FIBRE	Total Pro Forma Adjustments
	(a)	(b)	(c)	(d)	(e)= sum(b):(d)
	<b>Operating Revenues</b>				
1	Natural Gas Sales	\$ (224,731)	\$ 427,104	\$ 1,076,403	\$ 1,278,776
2	Gas Transportation Revenue	0	0	0	0
3	Other Operating Revenue	0	0	0	0
4	Total	\$ (224,731)	\$ 427,104	\$ 1,076,403	\$ 1,278,776
	<b>Operating Expenses</b>				
5	Natural gas Purchased	\$ 0	\$ 0	\$ 0	\$ 0
6	Manufactured gas Production	0	0	0	0
7	Distribution	0	0	11,580	11,580
8	Customer Accounts	(211)	401	1,012	1,202
9	Customer Service & Information	0	0	0	0
10	Sales	0	0	0	0
11	Administrative & General	0	0	0	0
12	Wage Adjustment	0	0	0	0
13	Depreciation & Amortization	0	0	166,384	166,384
14	Total Operating Expenses	\$ (211)	\$ 401	\$ 178,976	\$ 179,166
	<b>Operating Taxes</b>				
15	Other Than Income	\$ (9,613)	\$ 18,269	\$ 46,042	\$ 54,698
16	Property Taxes	0	0	87,167	87,167
17	Federal Income	(73,068)	29,762	165,713	122,407
18	Total Taxes	\$ (82,681)	\$ 48,031	\$ 298,922	\$ 264,272
19	<b>Total Op. Rev. Deductions</b>	\$ (82,892)	\$ 48,432	\$ 477,898	\$ 443,438
20	<b>Net Operating Income</b>	\$ (141,839)	\$ 378,672	\$ 598,505	\$ 835,338
21	<b>Rate Base</b>	\$ 0	\$ 0	\$ 6,148,414	\$ 6,148,414