

Cascade Natural Gas Corporation
**PROFORMA ADJUSTMENT FOR QUINCY
 DISTRIBUTION SYSTEM REFURBISHMENT**
 State of Washington

Line No.	Description	Direct Cost	Overhead	Total
(a)	(b)	(c)	(d)	(e)
1	Construction Cost:	\$ 849,818	161,635	\$ 1,011,453
2	Depreciation Rate			2.67%
3	Proforma Annual Depreciation Expense			\$ 27,006 1/
4	Estimated Property Tax Rate			1.22%
5	Proforma Property Tax Expense			\$ 12,071 2/
6	Rate Base:			
7	Construction Cost			\$ 1,011,453
8	Accumulated Depreciation			(13,503)
9	Accumulated Deferred Income Taxes			(8,549)
10	Proforma Rate Base Adjustment			\$ 989,401 3/

1/ - Carried forward to Exhibit _____ (JTS-1), Schedule 1, Page 3, Column (i), Line 13

2/ - Carried forward to Exhibit _____ (JTS-1), Schedule 1, Page 3, Column (i), Line 15

3/ - Carried forward to Exhibit _____ (JTS-1), Schedule 1, Page 3, Column (i), Line 21

WUTC UG-950326
DOCKET NO. -951415
EXHIBIT # 50

ADMIT: W/D: REJECT: