Docket No. UG-95

Exhibit ____ (JEH-3)

Schedule 1 of 1

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Cascade Natural Gas Corporation				
P	ROFORMA ADJUSTMENT OF PAYROLL A	ND REL	ATED C	OSTS
	State of Washington			
Line				
No.	Description	Direct	Allocated	Total
	(a)	(b)	(c)	(d)
1	Wage & Salary Increases Effective April 1, 1995	\$ 310,002	81,089	\$ 391,091
2	Social Security & Medicare Taxes	23,715	8,843	32,558
3	Total	\$ 333,717	89,932	\$ 423,649

1/ - Carried forward to Exhibit _____ (JTS-1), Schedule 1, Page 3, Column (c), Line 12

