

Cascade Natural Gas Corporation		
ADJUSTMENT FOR POSTRETIREMENT BENEFITS OTHER THAN PENSIONS		
State of Washington		
Line No.	Description	Amount
	(a)	(b)
1	Estimated 1996 PBOP Accrual to be Charged to Washington Operating Expense	\$ 1,115,521 1/
2	Annual Amortization of Deferred PBOP Accruals	509,876 2/
3	Total Annual PBOP Expense (line 1 plus line 2)	1,625,397
4	Cash Basis PBOP Expense Recorded in Test Year	212,269
5	Proforma Adjustment of PBOP Expense	\$ 1,413,128 3/

1/ - From Schedule 2, Line 5

2/ - From Schedule 3, Line 9

3/ - Carried forward to Exhibit _____ (JTS-1), Schedule 1, Page 2, Column (f), Line 11

WUTC <u>716-950326,</u>		
DOCKET NO. <u>-951415</u>		
EXHIBIT # <u>48</u>		
ADMIT <input checked="" type="checkbox"/>	W/D <input type="checkbox"/>	REJECT <input type="checkbox"/>

Cascade Natural Gas Corporation ADJUSTMENT FOR POSTRETIREMENT BENEFITS OTHER THAN PENSIONS Development of Estimated 1996 PBOP Accrual to be Charged to Operating Expense State of Washington		
Line No.	Description	Amount
	(a)	(b)
1	Actuarial Estimate of PBOP Accrual	\$ 1,811,000
2	Washington Allocation Factor	78.93%
3	Washington Allocated PBOP Accrual	1,429,422
4	Less Amount to be Capitalized (21.96% of Washington Accrual)	313,901
5	Net Amount to be Charged to Washington Operating Expense	\$ 1,115,521 1/

1/ - To Schedule 1, Line 1

Cascade Natural Gas Corporation
ADJUSTMENT FOR POSTRETIREMENT BENEFITS OTHER THAN PENSIONS
Development of Annual Amortization of Deferred PBOP Accruals
State of Washington

Line No.	Description	Actuarial PBOP Accrual Amount	Cash Basis PBOP Expense	Incremental PBOP Expense	Washington Allocation Factor	Washington Allocated Amount
	(a)	(b)	(c)	(d)	(e)	(f)
1	Year ended December 31, 1993	\$ 2,272,000	333,604	1,938,396	78.57%	\$ 1,522,998
2	Year ended December 31, 1994	2,236,641	344,609	1,892,032	78.90%	1,492,813
3	Year ended December 31, 1995	1,787,019	348,000	1,439,019	78.93%	1,135,818
4	Three months ended March 31, 1996	452,750	125,250	327,500	78.93%	258,496
5	Total Proforma Deferral Balance at March 31, 1996	\$ 6,748,410	1,151,463	5,596,947		4,410,125
6	Amortization Period April 1, 1996 Through December 31, 2002					6.75
7	Annual Amortization Amount					653,352
8	Less Amount to be Capitalized (21.96% of Annual Amortization)					143,476
9	Annual Amortization Charged to Washington Operating Expense					\$ 509,876

1/

1/ - To Schedule 1, Line 2

Docket No. UG-95 _____
 Exhibit _____ (JEH-2)
 Schedule 3 of 3
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