

Cascade Natural Gas Corporation				
<b>ADJUSTMENT TO RESTATE PAYROLL AND RELATED COSTS</b>				
State of Washington				
Line No.	Description	Direct	Allocated	Total
	(a)	(b)	(c)	(d)
1	Wage & Salary Increases Effective April 1, 1994	\$ 75,766	39,809	\$ 115,575
2	Social Security & Medicare Taxes	5,796	2,348	8,144
3	Total	\$ 81,562	42,157	\$ 123,719 <sup>1/</sup>

1/ - Carried forward to Exhibit \_\_\_\_ (JTS-1), Schedule 1, Page 2, Column (e), Line 12

WUTC 26-950326  
 DOCKET NO. -951415  
 EXHIBIT # 47  
 ADMIT  W/D  REJECT