

**CASCADE NATURAL GAS CORPORATION
 ADJUSTMENT FOR FEDERAL INCOME TAXES**

Line #	Description	Total	Washington
	(a)	(b)	(c)
1	Pre 1981 Tax Depreciation		
2	1996	2,285,430	
3	1994	2,612,085	
3	Difference	(326,655)	
4	Basis to Allocate Federal Tax	100.00%	83.90%
5	Additional Taxable Income	326,655	274,064
6	Federal Income Tax Rate	35%	35%
7	Proforma Income Tax Adjustment	114,329	95,922 1/

1/ Carried forward to Exhibit _____ (JTS-1), Page 3, Column (b), Line 17

WUTC UG-950326,
 DOCKET NO. -95415
 EXHIBIT # 44

ADMIT W/D REJECT