

CASCADE NATURAL GAS CORPORATION

Twenty-~~First~~Second Revision Sheet No. 2-A

Canceling

WN U-3

~~Twentieth~~Twenty-First Revision Sheet No. 2-A

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~~(M) refers to language now on Sheet No. 2 A that was previously on Sheet No. 2.~~

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Issued by **CASCADE NATURAL GAS CORPORATION**

By:

Michael Parvinen

Director, Regulatory Affairs

**RULE 8
EXTENSION OF DISTRIBUTION FACILITIES**

EXTENSIONS OF DISTRIBUTION FACILITIES

If, in the Company’s sole opinion, no significant barriers exist, the Company will install, own, and maintain distribution facilities necessary to provide gas service to an applicant who meets the requirements to become a customer and complies with the requirements established in this Rule.

Distribution facilities enabling the provision of gas service to a customer include the Company’s gas main located in the street or right-of-way and the service line, which is the underground pipe running from the Company’s main to a Company-installed meter that abuts the customer’s dwelling or facility. The path of the service line and the location of the meter shall be at the Company’s sole discretion.

LINE EXTENSION COSTS

When the allowance is greater than or equal to the line extension costs, the distribution facilities will be installed at no additional cost to the customer. If the allowance is less than the line extension costs, then prior to the installation of service, the customer must pay the total of line extension costs less the allowance, multiplied by Federal income taxes, as follows:

Amount Due = (Line Extension Costs – Allowance) * Federal Income Taxes

Line extension costs are the sum of all estimated costs of furnishing and installing the distribution facilities necessary to provide gas service or additional gas supply to a qualified gas customer.

Allowance

The Company will provide customers with an allowance to be applied to the costs incurred for installing the service line and, or main extension. Specific allowance caps for each customer class are stated below, but, in general, the maximum potential allowance per service installed is the sum of annual basic service charges and annual distribution margin divided by 7. ~~31.24~~%, the Company’s approved rate of return per Commission Order No. 065 issued in UG-17092990210.

(C)
(C)

RESIDENTIAL (Rate Schedule 503)

Residential customers taking service on Rate Schedule 503 shall receive an allowance not to exceed ~~\$3,275,772~~.

(C)

COMMERCIAL (Rate Schedule 504)

Commercial customers taking service on Rate Schedule 504 may receive an allowance not to exceed ~~\$124,500,746~~.

(C)

(continued)

**RULE 8
EXTENSION OF DISTRIBUTION FACILITIES**

INTERRUPTIBLE, INDUSTRIAL, LARGE VOLUME, AND TRANSPORTATION (Rate Schedules 505, 511, 570, 663):

Interruptible, industrial, large volume, and transportation customers taking service on Rate Schedules 505, 511, 570, or 663 may receive an allowance not to exceed the sum of annual basic service charges plus estimated annual distribution margin (twelve consecutive months of billing revenue minus gas costs) the Company expects it will receive from the customer based on current rates, divided by ~~7.3124~~%, the Company's approved rate of return per Commission Order No. 06 issued in UG-~~170929190210~~.

(C)

(C)

Prior to receiving an allowance, an interruptible, industrial, large volume, or transportation customer must complete a customer load summary that, to the best of the customer's ability, accurately defines the gas fired equipment to be installed, and the estimated days and hours of equipment operation. The Company, in its sole opinion, will determine the customer's estimated annual usage, which may not conform to the customer's expectations.

(F)

The Company may offer nonresidential customers served on Schedules 511, 570, and 663 the opportunity to pay line extension costs over time through a facility charge; in which case the Company may require the customer to provide an irrevocable letter of credit in the amount not to exceed the line extension costs and for the timeframe not to exceed the payback period.

GENERAL CONDITIONS:

The following applies to all applicants or customers requesting new gas service:

- 1) The applicant shall grant the Company the right to enter and exit the Customer's property, and to remove (and replace) or otherwise disturb lawns, shrub or other property on the applicant's premises as reasonably necessary for the purpose of installing an extension. The Company's agents and employees shall have access at all reasonable times for reading, inspecting, constructing, reconstructing, repairing, and removing the Company's meters, metering equipment and natural gas facilities.
- 2) All necessary right-of-way assignments, easements, and permits across other properties will be secured at no cost to the Company before the Company constructs the line extension.

(continued)

**RULE 8
EXTENSION OF DISTRIBUTION FACILITIES**

GENERAL CONDITIONS (continued)

- 3) In no instance will a customer be credited an allowance that exceeds the line extension costs to install the necessary distribution facilities.
- 4) As a condition for obtaining service, the Company may require a residential or commercial customer to complete a customer load summary defining the load requirement that the customer expects to have online by a specified date.
- 5) The Company will not grant an immediate allowance if the Company, in its sole judgment, determines that the customer’s load will not be in service for five years.
- 6) The Company may deny any extension if, in the Company’s sole discretion, conditions relative to the extension indicate that such service will not be of such permanence as to warrant the expenditure required.

TRANSITIONAL SERVICE LINE AND MAIN REFUND POLICIES

The terms and conditions established in the tariff and customer agreements for the service line and/or main extension, such as a main refunding contract or a customer/developer commitment contract, where such contract was executed prior to September 1, 2016, will be upheld for the duration of the term referenced in the service agreement.

MODIFICATIONS

When an existing customer requests to have his/her distribution facilities modified to accommodate an increased load requirement, the customer will receive an allowance to be applied against the total costs of modifying the distribution facilities. The allowance will be no more than the expected incremental increase to annual distribution margin (twelve consecutive months of billing revenue minus gas costs) based on current rates, divided by 7.~~31~~24%, the Company’s approved rate of return per Commission Order No. ~~065~~ issued in UG-~~17092990210~~.

(C)
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A change to a service line, meter or any Company-owned facilities, where the change is made to suite the customer, shall be at the Customer’s expense. See Schedule 200 for labor rates.

(T)

**RULE 21
DECOUPLING MECHANISM**

PURPOSE:

This Rule describes the revenue-per-Customer Decoupling Mechanism which annually applies a per therm credit or debit under Schedule 594, “Decoupling Mechanism Adjustment” to applicable Customers’ bills for the purpose of truing up the annual difference between Margin Revenues and the Authorized Margin Revenues per Customer served as herein defined.

APPLICABILITY:

This Rule is applicable to all Customers served on Schedules 503, 504, 505, 511, and 570.

MARGIN REVENUES

Margin Revenue is the amount of Margin billed in a billing month, adjusted for unbilled margin revenues. Margin Revenue does not include amounts billed for the Basic Customer Charge, or adjustment schedules, such as Schedules 500, 581, 582, ~~583~~590, 593, 594, 595, 596, 597, and 598.

(C)

AUTHORIZED MARGIN REVENUE PER CUSTOMER

The Authorized Margin per month per customer is established in the tables below. Table 1 shows January through June, and Table 2 shows July through December.

Table 1	Jan	Feb	March	April	May	June
503	\$36.58	\$28.65	\$23.32	\$16.03	\$9.60	\$6.12
504	\$148.36	\$123.57	\$89.98	\$67.79	\$38.59	\$34.00
505	\$565.59	\$451.20	\$500.28	\$392.85	\$285.11	\$211.79
511	\$3382.36	\$2337.78	\$2748.69	\$2313.98	\$1766.10	\$1260.22
570	\$1816.61	\$1751.83	\$1704.64	\$1691.42	\$1409.17	\$1017.37
Table 2	July	Aug	Sept	Oct	Nov	Dec
503	\$4.71	\$2.31	\$6.65	\$14.25	\$28.47	\$36.42
504	\$28.24	\$15.79	\$38.63	\$67.99	\$111.08	\$147.59
505	\$187.39	\$198.78	\$227.75	\$364.68	\$347.50	\$516.03
511	\$1091.85	\$1103.29	\$1039.90	\$1756.12	\$1618.05	\$2797.77
570	\$815.98	\$872.94	\$739.59	\$939.58	\$1565.97	\$1723.93

(C)

(C)

(Continued)

CASCADE NATURAL GAS CORPORATION

~~Substitute Sixty-First~~ Second Revision Sheet No. 503

Canceling

WN U-3

~~Sixtieth~~ Substitute Sixty-First Revision Sheet No. 503

RESIDENTIAL SERVICE RATE
SCHEDULE NO. 503

AVAILABILITY:

This schedule is available to residential customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$ 5.00	per month
All Gas Used Per Month	\$0.31073	\$ 0.495693833	\$0.80642-74906	per therm (R)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, ~~583~~590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)

MINIMUM CHARGE:

Basic Service Charge: \$ 5.00 per month

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within ~~fifteen~~ twenty-two (~~15~~22) days from the date of rendition. Past due balances ~~will bear~~ subject to a late payment charge(s) per Rule 6. (C)
(C)

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

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Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

~~Substitute Forty-Fifth~~Sixth Revision Sheet No. 504

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~~Substitute- Forty-Fourth~~hifth Revision Sheet No. 504

GENERAL COMMERCIAL SERVICE RATE
SCHEDULE NO. 504

AVAILABILITY:

This schedule is available to commercial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule may be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$13.00	per month
All Therms Used	\$0.26180	\$0. 4930443558	\$0. 7548469738	per therm (H)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, ~~583590~~, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)

MINIMUM CHARGE:

Basic Service Charge \$13.00

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within ~~fifteen-twenty-two (1522)~~ days from the date of rendition. Past due balances ~~will bear~~ subject to a late payment charge(s) per Rule 6. (C)

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

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~~Substitute Forty-Fourth~~ Fifth Revision Sheet No. 505

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~~Substitute Forty-Third-Fourth~~ Revision Sheet No. 505

GENERAL INDUSTRIAL SERVICE RATE
SCHEDULE NO. 505

AVAILABILITY:

This schedule is available to industrial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$60.00	per month
First 500 therms/month	\$0.20176	\$0. 47993 <u>42197</u>	\$0. 68169 <u>62373</u>	per therm
Next 3,500 therms/month	\$0.16481	\$0. 47993 <u>42197</u>	\$0. 64474 <u>58678</u>	per therm
All over 4,000 therms/month	\$0.15923	\$0. 47993 <u>42197</u>	\$0. 63916 <u>58120</u>	per therm

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RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, ~~583~~590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission.

(C)

MINIMUM CHARGE:

Basic Service Charge \$60.00

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within ~~fifteen~~twenty-two (~~15~~22) days from the date of rendition. Past due balances ~~will bear~~ subject to a late payment charge(s) per Rule 6.

(C)
(C)

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates names herein are subject to increases as set forth in Schedule No. 500 entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

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CASCADE NATURAL GAS CORPORATION

~~Substitute Sixty-Second-Third~~ Revision Sheet No. 511

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~~Substitute Sixty-First-Second~~ Revision Sheet No. 511

**SCHEDULE 511
LARGE VOLUME GENERAL SERVICE**

AVAILABILITY:

This schedule is available to customers throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be for natural gas supplied for all purposes to customers having an annual fuel requirement of not less than 50,000 therms.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$125.00	per month
First 20,000 therms/month	\$0.16113	\$0. 47993 — 42197	\$0. 64106 — 58310	per therm (IR)
Next 80,000 therms/month	\$0.12471	\$0. 47993 — 42197	\$0. 60464 — 54668	per therm (IR)
All over 100,000 therms/month	\$0.03464	\$0. 47993 — 42197	\$0. 51457 — 45661	per therm (IR)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, ~~583~~590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. The annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within ~~fifteen-twenty-two~~ (1522) days from the date of rendition. Past due balances ~~will bear~~ subject to a late payment charge(s) per Rule 6. (C)

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

GENERAL TERMS:

Service under this rate schedule is governed by the terms of this schedule, the Rules contained in this Tariff, any other schedules that by their terms or by the terms of this rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

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~~Substitute Fifty-Sixth~~ Revision Sheet No. 570

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~~Substitute Fifty-Fifth~~ Revision Sheet No. 570

SCHEDULE. 570
INTERRUPTIBLE SERVICE

AVAILABILITY:

This schedule is available throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in Company's system. Service under this schedule shall be for natural gas delivered for all purposes to customers having an annual fuel requirement of not less than 50,000 therms per year, which shall include all firm gas delivered, if any, and where customer agrees to maintain standby fuel burning facilities and an adequate supply of standby fuel to replace the entire supply of natural gas delivered hereunder. Service under this schedule shall be subject to curtailment by the Company when, in the judgment of the Company, such curtailment or interruption of service is necessary. Company shall not be liable for damages for, or because of, any curtailment of natural gas deliveries hereunder.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$163.00	per month
First 30,000 therms/month	\$0.08964	\$0. 46687 <u>40840</u>	\$0. 55651 <u>49804</u>	per therm (R)
All over 30,000 therms/month	\$0.02817	\$0. 46687 <u>40840</u>	\$0. 49504 <u>43657</u>	per therm (R)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, ~~583~~ 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. Annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within ~~fifteen-twenty-two~~ (1522) days from the date of rendition. Past due balances ~~will bear~~ subject to a late payment charge(s) per Rule 6. (C)

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

GENERAL TERMS:

Service under this rate schedule is governed by the terms of this schedule, the Rules contained in this Tariff, any other schedules that by their terms or by the terms of this rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(M) text was previously found on Sheet 570-A.

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SCHEDULE 583
TEMPORARY FEDERAL INCOME TAX RATE CREDIT
RATE ADJUSTMENT SCHEDULE

PURPOSE

The Tax Cut and Jobs Act (the Act), signed into law by President Trump on December 22, 2017, reduced the federal corporate income tax rate from 35% to 21% effective for tax years beginning after December 31, 2017. This rate adjustment schedule returns to customers the income tax benefits from the period January 1, 2018, until July 31, 2018, in accordance with the terms and conditions established in Commission Order in UG-170929.

APPLICABLE

This rate adjustment schedule is applicable to Schedules 503, 504, 505, 511, 570, and 663.

RATES

This following adjustment rate will apply on a per therm basis for each rate schedule as listed in the table below:

Rate Schedule	Per Therm Charge
503	(\$0.00611)
504	(\$0.00469)
505	(\$0.00297)
511	(\$0.00243)
570	(\$0.00090)
663	(\$0.00054)

SPECIAL CONDITION

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

TERM

This Temporary Federal Tax Rate Credit will be in effect for a fifteen-month period from August 1, 2018, through October 31, 2019. Any residual balance at the end of the one-year term will be recovered in a future proceeding.

TAX ADDITIONS

Adjustment charges are subject to increases as set forth in Schedule 500, Municipal Taxes.

GENERAL TERMS

Service under this adjustment schedule is governed by the terms of this schedule, the rules contained in this Tariff, any other schedules that by their terms or by the terms of this schedule apply to service under this schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

CASCADE NATURAL GAS CORPORATION

~~Substitute Thirty-Ninth~~Fortieth Revision Sheet No. 595

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~~Substitute Thirty-Eighth~~Ninth Revision Sheet No. 595

**SCHEDULE NO. 595
TEMPORARY TECHNICAL ADJUSTMENT**

APPLICABLE:

This adjustment applies to gas service rendered by the Company under the tariff of which this schedule is a part for service on and after the effective date hereof and shall be in addition to all rates and charges specified in this tariff.

MONTHLY RATES AND MINIMUM BILLS:

Each of the charges, except Demand and Customer Service Charges, of Schedule Nos. 505 and 511 are to be decreased by \$0.00 per therm and \$0.00 per therm or an appropriate multiple thereof respectively. (R)

Each of the charges, except Demand and Customer Service Charges, of the following Schedule Nos. are to be decreased as follows: 503 by \$0.00 per therm, 504 by \$0.00 per therm and or an appropriate multiple thereof. (R)

Each of the charges of Schedule Nos. 570 are to be increased by \$0.00 per therm or an appropriate multiple thereof. (R)

The commodity rates charged under Schedule Nos. 685 and 686 are to be decreased by \$0.0000 per therm or an appropriate multiple thereof.

The delivery charge under Schedule No. 663 is to be decreased by (\$0.00000).

SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

WEIGHTED AVERAGE COST OF GAS (WACOG):

Each of the charges, except Demand and Customer Service Charges, are to be decreased by:

Schedule Nos.	Commodity Change per therm	Demand Change per therm	Total Rate Change	
503	(\$0.06413) 0	\$0.00 677	(\$0.05736) 0	(I)
504	\$0.00(\$0.06413)	\$0.00 667	(\$0.05746) 0	
505, 511	\$0.00(\$0.06413)	\$0.00 616	(\$0.05797) 0	
570	\$0.00(\$0.06413)	\$0.00 566	(\$0.05847) 0	(I)

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~~Substitute Fifth-Sixth~~ Revision Sheet No. 663-A

**SCHEDULE 663
DISTRIBUTION SYSTEM TRANSPORTATION SERVICE**

(Continued from Previous Page)

Rates (continued):

D. Delivery Charge for all therms delivered per month

	Margin
First 100,000	\$0.05989
100,001-200,000	\$0.02303
200,001-500,000	\$0.01473
>500,000	\$0.00798

(+)
(+)
(+)
(+)

E. Gross Revenue Fee:

The total of all charges shall be subject to a Gross Revenue Fee of 4.362% to cover state utility tax and other governmental levies imposed upon the Company.

(R)

F. Fuel Use Requirements:

Customers served on Schedule 663 shall provide the Company with in-kind fuel for lost and unaccounted for gas on the Company's distribution system. The fuel use factor is 0.2479%.

(+)

All other terms and conditions of service shall be pursuant to the rules and regulations set forth in this Tariff.

RATE ADJUSTMENTS:

Service under this schedule is subject to various adjustments including Schedules 581, 582, ~~583~~90, 593, 594, 595, 596 and 597.

(C)

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule 500, Municipal Taxes.

(continued)

(D)

~~(M) refers to language on Sheet No. 663-A that was previously on Sheet No. 663.~~

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