Exh. RJA-4 Docket UG-240008 Witness: Ronald J. Amen

## **BEFORE THE** WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-240008

## CASCADE NATURAL GAS CORPORATION

## THIRD EXHIBIT TO THE DIRECT TESTIMONY OF RONALD J. AMEN

March 29, 2024

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## I. INTRODUCTION

The purpose of this document is to discuss the development and results of the Cost of Service Study ("COSS") model and related schedules prepared for Cascade Natural Gas Corporation ("Cascade" or the "Company") based on the Test Year ended December 31, 2023 ("Test Year").

The document is organized into three sections. The first section includes an overview of Atrium's COSS model used to develop the cost allocation study. The second section includes details of the methodologies adopted in the development of the study. The last section exhibits the results of the COSS study.

## 1. Atrium Economics Cost of Service Study Model Overview

The Cost of Service Study is submitted in support of the direct testimony of Ronald J. Amen in Exhibit 3. The COSS model presented in this proceeding is an excel based model that allows the user to modify various inputs and assumptions.

## COSS Model Capabilities

The Atrium Economics' COSS model provides a large range of analytical capabilities including:

- Unbundling of operations into functions: (i.e., production/supply, storage, transmission, distribution, metering, and billing services.)
- Classification and allocation of costs into customer classes.
- Reports on Rate of Return, Revenue Requirement, and Revenue-to-Cost ratio for each function and rate class.
- Development of unit costs of each functional classification for each rate class.
- Specification of the individual rate of return targets for each function or customer class.
- Provides detailed analyses of costs of gas, income taxes, working capital, depreciation reserve, and depreciation expenses.
- Use of detailed analysis of labor expenses by account to facilitate the analyses of administrative and general expenses and overhead costs.
- Facilitation of direct assignment of plant investment, expenses, and revenue dollars to individual functions, classifications, or customer classes.

## Follows Traditional 3-Step Analysis Process

The Atrium COSS Model follows the standard three-step analysis process:1) functionalization of rate base and expenses into various functional categories; 2) classification of functionalized components into demand, energy/commodity, and customer cost categories; and 3) allocation of each component among the customer classes.

As part of the functionalization process, accounts for common costs that are not specifically related to the primary functions, such as general plant and administrative and general expenses, are automatically allocated to the proper function based on internally defined allocation factors. All components of the utility's total cost of service are grouped into one of the functions.

The Atrium COSS Model provides unbundled functionalized and classified cost information by customer class; develops unbundled revenue requirements by functional classification for each customer class; and calculates unit costs by function for customer, commodity, and demand categories. Accounting costs are reported by FERC account level, and the allocation of A&G expenses, general taxes, and income taxes are clearly reported.

Revenue requirements are calculated from the allocated rate base and expenses and are adjusted to reflect the user-determined target rate of return and statutory tax adjustments. The actual revenues collected are compared to the calculated cost-based revenue requirements to determine class-specific, revenue-to-cost ratios to assist in revenue allocation and pricing activities.

## Unit Cost Output Functionality

The COSS model calculates the unit cost of each functional classification separately for each rate class based on the user-specified billing determinants. These unit cost data are among the most important outputs from an embedded cost of service analysis. They are defined as the average cost of providing service to customers per measure of service (i.e., per therm, per dekatherm of daily demand, and per customer). Unit costs are a key consideration in developing prices for bundled, unbundled, and re-bundled services.

## Acceptance by Utility Regulatory Commissions

The format and presentation of the model's outputs have been used in many rate case proceedings and conform to standard utility commission requirements. Where necessary, the COSS model outputs can be easily modified to meet specific jurisdictional filing requirements.

## II. CASCADE'S COST OF SERVICE PROCEDURES

### 1. Functionalization

The following functional cost categories were identified for purposes of Cascade's cost allocation:

- Gas Supply
- Transmission
- Distribution

Cascade's assigned functional categories are presented on Schedule 1.

2. Classification

The following classification categories were identified for purposes of Cascade's cost allocation:

- Demand
- Customer
- Commodity

Cascade's assigned classification categories are presented on Schedule 1.

### 3. Allocation

The allocation step involves assigning classified costs to the customer classes based on cost causation. Therefore, the allocation of costs is usually based on some measure of class loads or class service characteristics. The External (Schedule 2) and Internal (Schedule 3) Allocation Factors are utilized to allocate costs among various customer classes. Cascade's assigned Allocation Factors are presented on Schedule 1.

### 3.1.Customer Classes and Tariff Schedules

The following customer classes were identified for purposes of cost allocation:

- Residential Service
- General Service
- General Industrial Service
- Large Volume
- Transport Service (Interruptible)
- Transport Service (Firm)
- Special Contracts

### 3.2.External Allocation Factors

Cascade's External Allocation Factors are presented on Schedule 2. The External Allocation Factors are developed based on the special studies conducted using various detailed data as discussed below.

### Commodity and Revenue Allocation Factors

Costs classified as "Commodity" are allocated among customer classes based on the weathernormalized volumes for the test year.

 $\underline{REVENUE}$  – Factor developed to directly assign associated current total revenues to the specific class in the Test Year.

<u>Thruput</u> – Factor developed to directly assign Weather Normalized Volumes/Throughput to the specific class in the Test Year.

<u>SALES\_MARGIN</u> - Factor developed to directly assign associated current base rate revenues to customer classes excluding Transport and Special Contracts.

<u>SALES\_Non-Margin</u> - Factor developed to directly assign associated current Non-Margin revenues to customer classes excluding Transport and Special Contracts.

<u>TRANSPORT\_MARGIN</u> - Factor developed to directly assign associated current base rate revenues to customer classes Transport and Special Contracts.

<u>TRANSPORT\_Non-Margin</u> - Factor developed to directly assign associated current Non-Margin revenues to customer classes Transport and Special Contracts.

ACCT\_813\_COMM - This factor is based on Gas Supply (Account 813) Commodity Component

## ACCT\_871 – This factor is based on Gas Supply (Account 813) Commodity Component

## **Customer Allocation Factors**

Customer-related costs are generally allocated based on the number of customers within each class of service, with appropriate weighting to recognize specific service characteristics.

 $\underline{\text{CUSTOMERS}}$  – Customer Count factor is based on the average number of customers per customer class in the Test Year.

<u>METERS</u> – Meter Allocation factor is based on the weighted customer class cost of meters used to serve gas customers in different rate classes. The analysis relies upon the Company's records, which provide an inventory of the number of meters by rate schedule categorized into seven meter categories. The current replacement cost by component for each category of meter was multiplied by the count of meters for each customer class to develop the total meter replacement cost by class. The replacement cost by class is the basis of the meters allocator.

<u>REGULATORS</u> – The factor was derived to allocate FERC 383 House Regulators. The analysis was performed based on the same set of data used to derive the Meters allocation factor.

<u>ACCT\_385</u> – The factor was derived to allocate FERC Account 385 Industrial measuring and regulating station equipment. The allocation of this plant to the various customer classes was facilitated by research of property records conducted by Cascade's Washington District Office personnel to identify specific equipment with individual customers. The remaining M&R equipment in Account No. 385 that could not be identified with individual customers were allocated to the classes based on the assignment of the identifiable M&R equipment costs.

<u>SERVICES</u> – The analysis relies upon the data contained in the Company's property records which provide an inventory and original cost of the service lines and service lines by diameter to determine unit cost. The records were grouped into three groups: the Small Service group included service diameters of up to 1¼-inch, the next group of Medium Services included service diameters between two and four inches, and service lines with over four-inch diameters were identified as Large Services. Then, the unit cost per group was derived. Rates 503 and 504 were assigned Small Services, Rates 505 and 511 were assigned Medium Services. The cost allocation was based on the unit cost times number of services per each rate. Service line costs for Rates 570, 663, and Special Contracts were directly assigned.

 $\underline{SERVICES-DIRECT}$  – This factor was derived to allocate services directly assigned to Special Contract customers.

Write-offs – The factor is based on the 2023 Bad Debt write-offs.

### **Demand Allocation Factors**

<u>Peak&Average</u> - The factor is based on Peak Day capacity demand throughput for each customer class. Design Day = peak for heat sensitive classes (Core) (503,504,505,511) via load study results. Non-heat sensitive classes (non-Core) (570, 663) contribution in average 3-day peak from test year. Average = annual throughput.

<u>Peak&Avg\_xSPL</u> – This factor is based on Peak & Average Excluding Special Contracts

<u>Peak&Avg\_ST>6</u>" - This factor is based on Peak & Average for Customers Served from Steel Main Greater than 6-inch

<u>Peak&Avg\_ST>4-6"</u> - This factor is based on Peak & Average for Customers Served from Steel Main Between 4-inch and 6-inch

<u>Peak&Avg\_ST2-4"</u> - This factor is based on Peak & Average for Customers Served from Steel Main Between 2-inch and 4-inch

<u>Peak&Avg\_ST<=2"</u> - This factor is based on Peak & Average for Customers Served from 2-inch Steel Main and Less

<u>Peak&Avg\_PL6"</u> - This factor is based on Peak & Average for Customers Served from 6-inch Plastic Main

<u>Peak&Avg\_PL4"</u> - This factor is based on Peak & Average for Customers Served from 4-inch Plastic Main

<u>Peak&Avg\_PL<=2"</u> - This factor is based on Peak & Average for Customers Served from 2-inch and Less Plastic Main

ACCT\_813\_DEM - This factor is based on Gas Supply (Account 813) Demand Component

### Mains Analysis

A Direct Assignment was developed of the High Pressure Distribution Mains serving the Special Contract class.

Mains plant was separated by size ranges (e.g, >6 inch, 4 inch to 6 inch, </=2 inch, 2 inch to 4 inch, etc.) and material type (Steel or Plastic) as listed in the Demand Allocation Factors (above).

For the large customer classes (570 and 663) Mains were identified to which each customer is attached (by size and material type) through GIS queries. The large customer classes only receive an allocated share of the size and type of the mains equal to or greater than the main size and type to which they are connected. This prevents these classes from an over allocation of smaller diameter, often lower pressure, distribution mains within the distribution grid that do not provide service to them.

### Gas Supply Administrative Costs

<u>ACCT 813 DEMAND, ACCT 813 COMMODITY, ACCT 871</u>- The costs associated with planning, gas supply, and control activities were specifically identified and allocated to the sales and transportation customer classes based on the time reported by the personnel in these responsibility centers. First, the expenses were segregated between sales and transport classes

according to the assigned labor hours and then allocated among the customer classes. A portion of control activities was allocated to customer classes based on the number of alarms for the

specifically identified customer classes and the remaining costs were allocated based on the peak demand factor. The planning and supply related costs were allocated based on the test year weather normalized volumes. Based on these various components the named allocators were created to incorporate this study into COSS.

## 3.3.Internal Allocation Factors

Internal Allocation Factors are developed within the COSS model based on the cost ratios of allocated cost based the external allocation factors, representing various forms of the composite external and internal factors as mathematical sums.

<u>INT\_RATEBASE</u> – The factor is based on the derived rate base by customer class.

<u>INT\_REV\_REQ\_b/f gross-up</u> – The factor is based on the derived revenue requirement by customer class before gross-up items.

<u>INT\_REV\_REQ\_xGRT</u> – The factor is based on the derived revenue requirement by customer class excluding Gross Revenue Taxes.

<u>INT\_Income\_before\_tax</u>– The factor is based on the derived customer class required return on the rate base before taxes.

<u>INT\_T&D\_PLANT</u> – The factor is based on the Transmission and Distribution plant in service balances allocated to the customer classes.

<u>INT\_TOTAL\_PLANT</u> – The factor is based on the total plant in service balance allocated to the customer classes.

<u>INT\_INTANGIBLE</u> – The factor is based on the total Intangible plant in service balance allocated to the customer classes.

<u>INT\_DISTPT</u> – The factor is based on the Distribution plant in service balances allocated to the customer classes.

<u>INT\_TRANS-MAIN</u> - The factor is based on the FERC Account 367 – Transmission Mains balances allocated to the customer classes.

<u>INT\_MAIN-SERV</u> – The factor is based on the FERC Accounts 376 - Mains and 380 -Services balances allocated to the customer classes.

<u>INT\_DIST-MAIN</u>– The factor is based on the FERC Account 376 – Distribution Mains balances allocated to the customer classes.

<u>INT\_SERVICES</u> - The factor is based on the FERC Account 380 -Services balances allocated to the customer classes.

<u>INT\_MTR\_REG</u> - The factor is based on the FERC Accounts 381 - Meters and 383 -House Regulator & Install balances allocated to the customer classes.

<u>INT\_OM</u> – The factor is based on the total customer class allocated Operation and Maintenance Expenses in FERC Accounts 813 through 916.

<u>INT\_871-881</u> - The factor is based on the customer class allocated Distribution related Operation Expenses in FERC Accounts 871 through 881.

<u>INT\_886-894</u> - The factor is based on the customer class allocated Distribution related Maintenance Expenses in FERC Accounts 886 through 894.

<u>INT\_LABOR</u> – The factor is based on the total customer class allocated labor-related Operation and Maintenance Expenses.

<u>INT\_PLANT\_LABOR</u> – The factor is based on a 50-50 weighting of Plant and Labor.

		FERC	Internal	Functional	Classification	Demand	Commodity	Customer
lo.	Account Description	Account	Account Balance Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Fac
	RATE BASE							
	Plant in Service							
3	Intangible Plant	201.0	44445C INT TOD DIANT					
4	Organization	301.0	114,156 INT_T&D_PLANT					
5	Franchises & Consents	302.0	138,158 INT_T&D_PLANT					
6	Misc. Intangible Plant - Plant Related	303.0	36,598,487 INT_T&D_PLANT	70 4 100 400 000				
/	Misc. Intangible Plant - Throughtput Related	303.0	1,407,086	TRANSMISSION	COMMODITY		Thruput	CUSTONATOS
B	Misc. Intangible Plant - Customer Related	303.0	19,001,028	DISTRIBUTION	CUSTOMER			CUSTOMERS
)	Subtotal - Intangible Plant		57,258,915					
0	Transmission plant							
1	Land and Land Rights	365.1	1,409,621	TRANSMISSION	DEMAND	Peak&Average		
2	Structures and improvements	366.0	124,315	TRANSMISSION	DEMAND	Peak&Average		
3	Mains	367.0	16,918,251	TRANSMISSION	DEMAND	Peak&Average		
4	Mains - Direct	367.1	336,276	TRANSMISSION	DEMAND	MAINS-DIRECT		
.5	Compressor station equipment	368.0	0					
	Measuring and regulating station equipment	369.0	135,338	TRANSMISSION	DEMAND	Peak&Average		
6								
7 3	Communication equipment Subtotal - Transmission plant	370.0	0 18,923,801					
	Communication equipment Subtotal - Transmission plant Distribution Plant	370.0	18,923,801					
17 18 19 20	Communication equipment Subtotal - Transmission plant		-					
7 8 9 0	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements	374	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS	DISTRIBUTION	DEMAND	Peak&Avg xSPL		
7 8 9 0 1 2	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights	374 375	18,923,801 2,632,242 INT_DIST-MAINS	DISTRIBUTION	DEMAND	Peak&Avg_xSPL Peak&Avg_ST>6"		
.7 .8 .9 .1 .2 .3	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure	374 375 376	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888			Peak&Avg_ST>6"		
.7 .8 .9 .0 .1 .2 .3 .4	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6"	374 375 376 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541	DISTRIBUTION	DEMAND			
17 18 19 20 21 22 23 24 25	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6" Mains Steel IP >4-6"	374 375 376 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705	DISTRIBUTION DISTRIBUTION	DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6"		
17 18 19 20 21 22 23 24 25 26	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >4-6" Mains Steel IP >2-4"	374 375 376 376.1 376.1 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095	DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4"		
.7 .8 .9 .0 .1 .2 .3 .4 .5 .6 .7	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >4-6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP <=2"	374 375 376 376.1 376.1 376.1 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095 76,247,522	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4" Peak&Avg_ST<=2"		
17 18 19 20 21 22 23 24 25 26 27 28	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP >2-4" Mains Steel IP >2-4"	374 375 376 376.1 376.1 376.1 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095 76,247,522 28,689,677	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4" Peak&Avg_ST<=2" Peak&Avg_PL6"		
.7 .8 .9 .0 .1 .2 .3 .4 .5 .6 .7 .8 .9	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP >2-4"	374 375 376 376.1 376.1 376.1 376.1 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095 76,247,522 28,689,677 49,201,903	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4" Peak&Avg_ST<=2" Peak&Avg_PL6" Peak&Avg_PL4"		
7 9 0 1 2 3 4 5 6 7 8 9 0	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP >2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 6"	374 375 376 376.1 376.1 376.1 376.1 376.1 376.1 376.1	18,923,801 2,632,242 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095 76,247,522 28,689,677 49,201,903 127,952,414	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST>4-6" Peak&Avg_ST<=2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2"		
.7 .8 .9 .0 .1 .2 .3 .4 .5 .6 .7 .8 .9 .0 .1 .2 .3 .4 .5 .6 .7 .8 .9 .0 .1 .2 .3 .4 .5 .6 .7 .8 .9 .0 .1 .2 .3 .4 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5 .5	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >4-6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP >2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 2" Mains Plastic IP 2" Mains - Direct	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1	18,923,801 2,632,242 INT_DIST-MAINS 1,093,279 INT_DIST-MAINS 257,262,888 9,729,541 12,254,705 28,489,095 76,247,522 28,689,677 49,201,903 127,952,414 13,963,161 2,927,915 37,152,569	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4" Peak&Avg_ST2-2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT		
7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >-6" Mains Steel IP >-4-6" Mains Steel IP >-2-4" Mains Steel IP >-2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 4" Mains Plastic IP 2" Mains - Direct Compressor Station	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 377.0	18,923,801           2,632,242         INT_DIST-MAINS           1,093,279         INT_DIST-MAINS           257,262,888	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST2-4" Peak&Avg_ST<=2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT Peak&Average		
L7 L8 L9	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains Steel IP >6" Mains Steel IP >4-6" Mains Steel IP >2-4" Mains Steel IP >2-4" Mains Steel IP <2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 2" Mains Plastic IP 2" Mains Plastic IP 2" Mains - Direct Compressor Station M & R Station Equipment - general	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 377.0 378	18,923,801           2,632,242         INT_DIST-MAINS           1,093,279         INT_DIST-MAINS           257,262,888	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST<-2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT Peak&Average Peak&Average		SERVICES
7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >6" Mains Steel IP >6" Mains Steel IP >2-4" Mains Steel IP >2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 2" Mains Plastic IP 2" Mains - Direct Compressor Station M & R Station Equipment - general M & R Station Equipment - city gate	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 377.0 378 379 380 380.1	18,923,801           2,632,242         INT_DIST-MAINS           1,093,279         INT_DIST-MAINS           257,262,888	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST<-2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT Peak&Average Peak&Average		SERVICE-DIRECT
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 23 34 35 36	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >-6" Mains Steel IP >-4-6" Mains Steel IP >-2-4" Mains Steel IP >-2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 2" Mains Plastic IP 2" Mains - Direct Compressor Station M & R Station Equipment - general M & R Station Equipment - city gate Services - Direct Meters	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 377.0 378 379 380.1 380.1 381	18,923,801           2,632,242         INT_DIST-MAINS           1,093,279         INT_DIST-MAINS           257,262,888	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND CUSTOMER CUSTOMER	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST<-2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT Peak&Average Peak&Average		SERVICE-DIRECT METERS
	Communication equipment Subtotal - Transmission plant Distribution Plant Land and Land Rights Structures and Improvements Mains - High Pressure Mains Steel IP >-6" Mains Steel IP >-4-6" Mains Steel IP >-2-4" Mains Steel IP >-2-4" Mains Plastic IP 6" Mains Plastic IP 6" Mains Plastic IP 4" Mains Plastic IP 2" Mains - Direct Compressor Station M & R Station Equipment - general M & R Station Equipment - city gate Services Services - Direct	374 375 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 376.1 377.0 378 379 380 380.1	18,923,801           2,632,242         INT_DIST-MAINS           1,093,279         INT_DIST-MAINS           257,262,888	DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION DISTRIBUTION	DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND DEMAND CUSTOMER CUSTOMER	Peak&Avg_ST>6" Peak&Avg_ST>4-6" Peak&Avg_ST<-2" Peak&Avg_PL6" Peak&Avg_PL4" Peak&Avg_PL<=2" MAINS-DIRECT Peak&Average Peak&Average		SERVICE-DIRECT

40 General Plant

41 Land and Land Rights 389.0 3,224,759 INT T&D PLANT 42 Structures and Improvements 390.0 22,365,469 INT\_T&D\_PLANT 43 Office Furniture and Equipment 391.0 2,803,626 INT\_T&D\_PLANT 44 Transportation Equipment 392.0 15,510,397 INT\_T&D\_PLANT 45 Stores Equipment 393.0 99,937 INT T&D PLANT 46 Tools, Shop, and Garage Equipment 394.0 8,354,339 INT\_T&D\_PLANT 47 Laboratory Equipment 395.0 59,304 INT\_T&D\_PLANT 48 Power Operated Equipment 396.0 4,575,621 INT\_T&D\_PLANT 49 Communication Equipment 397.0 5,320,075 INT\_T&D\_PLANT 50 Miscellaneous Equipment 398.0 82,981 INT\_T&D\_PLANT 62,396,509 51 Subtotal - General Plant

52 Total Plant in Service

1,141,765,084

ine		FERC		Internal	Functional	Classification	Demand	Commodity	Customer
0.	Account Description	Account	Account Balance	Allocation Factor	Allocation Facto				
3	Accumulated Depreciation & Amortization								
	Intangible Plant								
55	Organization	301.0	0	INT T&D PLANT	-	-	-	-	
6	Franchises & Consents	302.0		INT T&D PLANT	-	-	-	-	
7	Misc. Intangible Plant	303.0		NT INTANGIBLE					
8	Subtotal - Intangible Plant		(29,923,293)						
9	Transmission plant								
0	Land and Land Rights	365.1	(853,232)	0	TRANSMISSION	DEMAND	Peak&Average	-	
1	Structures and improvements	366.0	(311)		TRANSMISSION	DEMAND	Peak&Average	-	
2	Mains	367	(12,186,428)	INT TRANS-MAIN					
3	Compressor station equipment	368.0	0	0	0	0	0	-	
ı İ	Measuring and regulating station equipment	369.0	(146,590)	0	TRANSMISSION	DEMAND	Peak&Average	-	
5	Communication equipment	370.0	0	0	0	0	0	-	
5	Subtotal - Transmission plant		(13,186,560)						
7	Distribution Plant								
3	Land and Land Rights	374	(903,300)	INT_DIST-MAINS	0	0	0	-	
	Structures and Improvements	375	(1,008,133)	INT_DIST-MAINS	0	0	0	-	
)	Mains	376	(207,297,957)	INT_DIST-MAINS					
. [	Compressor Station	377	(1,190,619)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
2	M & R Station Equipment - general	378	(5,868,337)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
3	M & R Station Equipment - city gate	379	(101,402)	0	DISTRIBUTION	DEMAND	Peak&Average	0	0
1	Services	380	(174,475,506)	INT_SERVICES					
5	Meters	381	(17,499,545)	0	DISTRIBUTION	CUSTOMER	0	0	METERS
5	House Regulator & Install.	383	(3,165,403)	0	DISTRIBUTION	CUSTOMER	0	0	REGULATORS
1	Industrial M & R Station Equipment	385	(4,676,795)	0	DISTRIBUTION	CUSTOMER	0	0	ACCT_385
3	Subtotal - Distribution Plant		(416,186,998)						
	General Plant								
)	Land and Land Rights	389		INT_T&D_PLANT	-	-	-	-	
•	Structures and Improvements	390		INT_T&D_PLANT	-	-	-	-	
	Office Furniture and Equipment	391		INT_T&D_PLANT	-	-	-	-	
:	Transportation Equipment	392		INT_T&D_PLANT	-	-	-	-	
•	Stores Equipment	393		INT_T&D_PLANT	-	-	-	-	
	Tools, Shop, and Garage Equipment	394		INT_T&D_PLANT	-	-	-	-	
	Laboratory Equipment	395		INT_T&D_PLANT	-	-	-	-	
1	Power Operated Equipment	396		INT_T&D_PLANT	-	-	-	-	
3	Communication Equipment	397		INT_T&D_PLANT	-	-	-	-	
9	Miscellaneous Equipment	398		INT_T&D_PLANT	-	-	-	-	
0	Subtotal - General Plant		(23,558,972)						

#### 92 Other Rate Base Items

93	Accumulated deferred income taxes	282.0	(77,593,767) INT_T&D_PLANT		
94	Customer advances for construction	252.0	(34,072) INT_T&D_PLANT		
95	Other regulatory liabilities	254.0	0		
96	Working capital allowance	N/A	38,582,823 INT_T&D_PLANT		
97	Total Other Rate Base Items		(39,045,016)		

98 TOTAL RATE BASE

e	FERC		Internal	Functional	Classification	Demand	Commodity	Customer
Account Description	Account	Account Balance	Allocation Factor	Allocation Facto				
OPERATION AND MAINTENANCE EXPENSE								
Production, Storage, LNG, Transmission, and Distribution Expense								
1 Other Gas Supply Expenses	012.0	572.005		CAC CURPLY	ACCT 042	ACCT 042 DEM	ACCT 042 COMMA	
2 Other Gas Supply Expenses	813.0	572,095		GAS SUPPLY	ACCT_813	ACCT_813_DEM	ACCT_813_COMM	
Reserved		0						
Subtotal - Other Gas Supply Expenses		572,095						
Distribution Operation Expenses								
Operation supervision and engineering	870.0	2,775,472	INT_871-881					
Distribution load dispatching	871.0	222,743		DISTRIBUTION	COMMODITY		ACCT_871	
3 Compressor Station	872.0	75,137		DISTRIBUTION	DEMAND	Peak&Average		
Mains and services expenses	874.0	3,385,519	INT_MAIN-SERVICE					
Measuring and regulating station expenses—general	875.0	612,295		DISTRIBUTION	DEMAND	Peak&Average		
Measuring and regulating station expenses—industrial	876.0	625,852		DISTRIBUTION	CUSTOMER			ACCT_385
2 Maintenance of Mains	877.0	87,749	INT_DIST-MAINS					
8 Meter and house regulator expenses	878.0	(188,318)	INT_MTR_REG					
Customer installations expenses	879.0	414,885		DISTRIBUTION	CUSTOMER			METERS
5 Other expenses	880.0	5,659,565	INT_DISTPT					
6 Rents	881.0	220,218	INT_DISTPT					
Subtotal - Distribution Operation Expenses		13,891,117						
3 Distribution Maintenance Expenses								
Maintenance supervision and engineering	885.0	1,122,710	INT_886-894					
Structures & Improvements	886.0	5,261	INT_DISTPT					
Maintenance of mains	887.0	4,809,861	INT_DIST-MAINS					
Compressor Station	888.0	484,351		DISTRIBUTION	DEMAND	Peak&Average		
Maintenance of M&R station equipment—General	889.0	299,914		DISTRIBUTION	DEMAND	Peak&Average		
Maintenance of M&R station equipment—Industrial	890.0	370,681		DISTRIBUTION	CUSTOMER			ACCT_385
Maintenance of M&R station equipment—City Gate	891.0	119,310		DISTRIBUTION	DEMAND	Peak&Average		
Maintenance of services	892.0	1,108,296	INT_SERVICES					
Maintenance of meters and house regulators	893.0	1 481 488	INT MTR REG					
Maintenance of meters and house regulators								

#### 130 Total Production, Storage, LNG, Transmission, and Distribution Expense

11,241,683 25,704,895

#### 131 Customer Accounts, Service, and Sales Expense

129 Subtotal - Distribution Maintenance Expenses

#### 132 Customer Account

133	Supervision	901.0	118,344	DISTRIBUTION	CUSTOMER	CUSTOMERS
134	Meter reading expenses	902.0	536,858	DISTRIBUTION	CUSTOMER	METER_READ
135	Customer records and collection expenses	903.0	4,702,717	DISTRIBUTION	CUSTOMER	CUSTOMERS
136	Uncollectible accounts	904.0	1,667,278	DISTRIBUTION	CUSTOMER	Write-offs
137	Miscellaneous customer accounts expenses	905.0	428	DISTRIBUTION	CUSTOMER	CUSTOMERS
138	Subtotal - Customer Account		7,025,626			

### 139 Customer Service & Information Expenses

140	Supervision	907.0	0			
141	Customer assistance expenses	908.0	(135,847)	DISTRIBUTION	CUSTOMER	CUSTOMERS
142	Informational and instructional advertising expenses	909.0	67,654	DISTRIBUTION	CUSTOMER	CUSTOMERS
143	Miscellaneous customer service and informational expenses	910.0	156,890	DISTRIBUTION	CUSTOMER	CUSTOMERS
144	Subtotal - Customer Service & Information Expenses		88,697			

Line		FERC		Internal	Functional	Classification	Demand	Commodity	Customer
No.	Account Description	Account	Account Balance	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Facto
145	Sales Expenses								
146	Supervision	911.0	0						
147	Demonstrating and selling expenses	912.0	18,653		DISTRIBUTION	CUSTOMER			CUSTOMERS
148	Advertising expenses	913.0	0		DISTRIBUTION	CUSTOMER			CUSTOMERS
149	Miscellaneous sales expenses	916.0	0		DISTRIBUTION	CUSTOMER			CUSTOMERS
	Subtotal - Sales Expenses		18,653						
151	Total Customer Accounts, Service, and Sales Expense		7,132,976						
191	Total Customer Accounts, service, and sales expense		7,132,570						
	Administrative and General Expenses							1	
153	Administrative and general salaries	920.0	8,059,627 IN						
153	Administrative and general salaries Office supplies and expenses	921.0	8,059,627 IN 4,668,762 IN						
153 154 155	Administrative and general salaries	921.0 923.0	4,668,762 IN 2,572,187 IN	T_LABOR T_LABOR					
153 154 155	Administrative and general salaries Office supplies and expenses	921.0	4,668,762 IN 2,572,187 IN	T_LABOR					
153 154 155 156	Administrative and general salaries Office supplies and expenses Outside services employed	921.0 923.0	4,668,762 IN 2,572,187 IN	T_LABOR T_LABOR T_T&D_PLANT					
153 154 155 156 157	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance	921.0 923.0 924.0	4,668,762 IN 2,572,187 IN 98,811 IN	T_LABOR T_LABOR T_T&D_PLANT T_LABOR					
153 154 155 156 157 158	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance Injuries and damages	921.0 923.0 924.0 925.0	4,668,762 IN 2,572,187 IN 98,811 IN 2,025,774 IN	T_LABOR T_LABOR T_T&D_PLANT T_LABOR					
153 154 155 156 157 158 159	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance Injuries and damages Employee pensions and benefits	921.0 923.0 924.0 925.0 926.0	4,668,762 IN 2,572,187 IN 98,811 IN 2,025,774 IN 7,244,501 IN	T_LABOR T_LABOR T_T&D_PLANT T_LABOR					
153 154 155 156 157 158 159 160	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance Injuries and damages Employee pensions and benefits Regulatory commission expenses	921.0 923.0 924.0 925.0 926.0 926.0	4,668,762 IN 2,572,187 IN 98,811 IN 2,025,774 IN 7,244,501 IN 0	T_LABOR T_LABOR T_T&D_PLANT T_LABOR T_LABOR					
153 154 155 156 157 158 159 160 161	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance Injuries and damages Employee pensions and benefits Regulatory commission expenses General Advertising expenses	921.0 923.0 924.0 925.0 926.0 928.0 928.0 930.1	4,668,762 IN 2,572,187 IN 98,811 IN 2,025,774 IN 7,244,501 IN 0 0 0 357,751 IN	T_LABOR T_LABOR T_T&D_PLANT T_LABOR T_LABOR					
152 153 154 155 156 157 158 159 160 161 162 163	Administrative and general salaries Office supplies and expenses Outside services employed Property insurance Injuries and damages Employee pensions and benefits Regulatory commission expenses General Advertising expenses Miscellaneous general expenses	921.0 923.0 924.0 925.0 926.0 928.0 930.1 930.2	4,668,762 IN 2,572,187 IN 98,811 IN 7,244,501 IN 0 0 357,751 IN 1,635,933 IN	T_LABOR T_LABOR T_T&D_PLANT T_LABOR T_LABOR T_LABOR					

### 166 Adjustments, Depreciation and Amortization Expense

### 167 Depreciation Expense

### 168 Intangible Plant

100									
169	Organization	301.0	0	INT_T&D_PLANT	-	-	-	-	-
170	Franchises & Consents	302.0	0	INT_T&D_PLANT	-	-	-	-	-
171	Misc. Intangible Plant	303.0	3,451,569	INT_INTANGIBLE	-	-	-	-	-
172	Subtotal - Intangible Plant		3,451,569						

#### 173 Transmission plant

Land and Land Rights	365.1	6,964	-	TRANSMISSION	DEMAND	Peak&Average	-	-
Structures and improvements	366.0	1,865	-	TRANSMISSION	DEMAND	Peak&Average	-	-
Mains	367.0	258,818 INT_TRANS-MAIN		-	-	-	-	-
Compressor station equipment	368.0	0	-	-	-	-	-	-
Measuring and regulating station equipment	369.0	0	-	TRANSMISSION	DEMAND	Peak&Average	-	-
Communication equipment	370.0	0	-	-	-	-	-	-
ubtotal - Transmission plant		267,647						
	Structures and improvements Mains Compressor station equipment Measuring and regulating station equipment Communication equipment	Structures and improvements     366.0       Mains     367.0       Compressor station equipment     368.0       Measuring and regulating station equipment     369.0       Communication equipment     370.0	Structures and improvements     366.0     1,865       Mains     367.0     258,818     INT_TRANS-MAIN       Compressor station equipment     368.0     0       Measuring and regulating station equipment     369.0     0       Communication equipment     370.0     0	Structures and improvements         366.0         1,865         -           Mains         367.0         258,818         INT_TRANS-MAIN           Compressor station equipment         368.0         0         -           Measuring and regulating station equipment         369.0         0         -           Communication equipment         370.0         0         -	Structures and improvements         366.0         1,865         TRANSMISSION           Mains         367.0         258,818         INT_TRANS-MAIN         -           Compressor station equipment         368.0         0         -         -           Measuring and regulating station equipment         369.0         0         0         -           Communication equipment         370.0         0         0         -	Structures and improvements         366.0         1,865         TRANSMISSION         DEMAND           Mains         367.0         258,818         INT_TRANS-MAIN         -         -           Compressor station equipment         368.0         0         -         -         -           Measuring and regulating station equipment         369.0         300.0         0         -         -           Communication equipment         370.0         0         0         -         -         -	Structures and improvements         366.0         1,865         TRANSMISSION         DEMAND         Peak&Average           Mains         367.0         258,818         INT_TRANS-MAIN         -         -         -           Compressor station equipment         368.0         0         -         -         -         -           Measuring and regulating station equipment         369.0         370.0         0         -         TRANSMISSION         DEMAND         Peak&Average	Structures and improvements         366.0         1,865         Composed         TRANSMISSION         DEMAND         Peak&Average         -           Mains         367.0         258,818         INT_TRANS-MAIN         -

		FERC		Internal	Functional	Classification	Demand	Commodity	Customer
D. 4	ccount Description	Account	Account Balance	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Factor	Allocation Facto
	istribution Diset								
1 L 2 [	Istribution Plant Land and Land Rights	374.0	35 102	INT DIST-MAINS	-	-	-	-	
3	Structures and Improvements	375.0		INT_DIST-MAINS	-	-	-	-	
	Mains	376.0		INT DIST-MAINS	-	-	-	-	
F	Compressor Station	377.0	50,360	-	DISTRIBUTION	DEMAND	Peak&Average	-	
F	M & R Station Equipment - general	378.0	731,906	-	DISTRIBUTION	DEMAND	Peak&Average	-	
F	M & R Station Equipment - city gate	379.0	85,726	-	DISTRIBUTION	DEMAND	Peak&Average	-	
	Services	380.0		INT SERVICES	-	-	-	-	
	Meters	381.0	2,211,849		DISTRIBUTION	CUSTOMER	-	-	METERS
	House Regulator & Install.	383.0	219,840	-	DISTRIBUTION	CUSTOMER	-	-	REGULATORS
	Industrial M & R Station Equipment	385.0	180,283	-	DISTRIBUTION	CUSTOMER	-	-	ACCT 385
S	ubtotal - Distribution Plant		26,266,010						_
¢	eneral Plant								
	Land and Land Rights	389.0	0	INT_T&D_PLANT	-	-	-	-	
	Structures and Improvements	390.0	252,506	INT_T&D_PLANT	-	-	-	-	
	Office Furniture and Equipment	391.0		INT_T&D_PLANT	-	-	-	-	
	Transportation Equipment	392.0	0	INT_T&D_PLANT	-	-	-	-	
	Stores Equipment	393.0	5,212	INT_T&D_PLANT	-	-	-	-	
	Tools, Shop, and Garage Equipment	394.0		INT_T&D_PLANT	-	-	-	-	
	Laboratory Equipment	395.0		INT_T&D_PLANT	-	-	-	-	
	Power Operated Equipment	396.0		INT_T&D_PLANT	-	-	-	-	
	Communication Equipment	397.0		INT_T&D_PLANT	-	-	-	-	
	Miscellaneous Equipment	398.0	3,610	INT_T&D_PLANT	-	-	-	-	
Т	ubtotal - General Plant		2,300,104 32,285,329	· <u> </u>			1		
5 1								1	
5т 5т	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes		32,285,329						
5 T 5 T 7 T 3 T	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes		32,285,329 32,285,329						
т т т	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes	408.50	32,285,329 32,285,329 23,745,034	INT_REV_REQ_xGRT			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes	408.50 408.1	32,285,329 32,285,329 23,745,034 4,589,140				REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes		32,285,329 32,285,329 23,745,034	INT_REV_REQ_xGRT			REVENUE	REVENUE	REVENUE
5 T 5 T 7 T 3 T 9	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jubtotal - Taxes Other Than Income Taxes		32,285,329 32,285,329 23,745,034 4,589,140	INT_REV_REQ_xGRT			REVENUE	REVENUE	REVENUE
T T T S	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jubtotal - Taxes Other Than Income Taxes come Taxes	408.1	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173	INT_REV_REQ_XGRT INT_PLANT_LABOR			REVENUE	REVENUE	REVENUE
	otal - Depreciation Expense otal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jobtotal - Taxes Other Than Income Taxes axes axee Taxes Income Taxes - Federal	408.1	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068)	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE			REVENUE	REVENUE	REVENUE
; T ; T ; T ; S	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jototal - Taxes Other Than Income Taxes axes Other Than Income Taxes axes Come Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes	408.1 409.1 410.1	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 5 T 7 T 3 T 0 0 1 S	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes axee Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559)	INT_REV_REQ_XGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 1 S 2 II 3 1 4 5 5 6	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes Other Than Income Taxes come Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments	408.1 409.1 410.1	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271)	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 5 T 7 T 8 T 9 0 0 2 1 S 8 1 5 2 5 2 5 3	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jototal - Taxes Other Than Income Taxes axes Come Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments Jototal - Income Taxes	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408)	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 5 T 7 T 3 T 9 0 0 0 1 S 2 1 3 0 1 5 5 0 7 S	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes Other Than Income Taxes come Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271)	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 0 2 11 S 2 11 3 4 5 5 5 7 5 8 7 S 8 T	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jototal - Taxes Other Than Income Taxes axes Come Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments Jototal - Income Taxes	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 1 S 2 1 3 4 5 6 7 S 6 7 7 S 8 T 9 F 0 T	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments Jottal - Income Taxes btotal - Income Taxes cotal Taxes EVENUE REQUIREMENT AT EQUAL RATES OF RETURN Best Year Expenses at Current Rates	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472	INT_REV_REQ_XGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 1 S 2 1 3 4 5 6 7 S 6 7 7 S 8 T 9 F 0 T	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jobtotal - Taxes Other Than Income Taxes axes Other Than Income Taxes come Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments Jobtotal - Income Taxes btotal - Income Taxes EVENUE REQUIREMENT AT EQUAL RATES OF RETURN	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 1 S 2 I 3 4 5 6 7 S 8 T 9 F 0 T 1 F	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments Jottal - Income Taxes btotal - Income Taxes cotal Taxes EVENUE REQUIREMENT AT EQUAL RATES OF RETURN Best Year Expenses at Current Rates	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472	INT_REV_REQ_XGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE	REVENUE	REVENUE
5 T 6 T 7 T 8 T 9 0 1 S 2 I 3 4 5 6 7 S 8 T 9 F 0 T 1 F 2 C	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes axes Other Than Income Taxes TOIT - Property, Payroll, & Misc. Taxes ubtotal - Taxes Other Than Income Taxes come Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Investment Tax Credit Adjustments ubtotal - Income Taxes btal Taxes EVENUE REQUIREMENT AT EQUAL RATES OF RETURN est Year Expenses at Current Rates eturn on Rate Base	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472 48,932,084	INT_REV_REQ_XGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE			REVENUE		REVENUE
15 T 16 T 17 T 18 T 19 0 1 S 2 II 3 0 1 S 2 II 3 0 4 5 5 6 7 S 8 T 9 F 30 T 11 F 11 F	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jottal - Taxes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Taxes Other Than Income Taxes bitotal - Income Taxes - Provisions for Deferred Federal Income Taxes Provision for Deferred Income Tax - Credit Income Taxes bitotal - Income T	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472 48,932,084 6,081,309	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE				REVENUE	
5 T 6 T 7 T 8 T 9 0 1 S 2 1 3 4 5 6 7 S 7 S 7 S 7 S 7 S 7 S 7 S 7 S 7 S 7 S	btal - Depreciation Expense btal Adjustments, Depreciation and Amortization Expense axes axes axes Other Than Income Taxes TOIT - Gross Revenue Taxes TOIT - Property, Payroll, & Misc. Taxes Jobtotal - Taxes Other Than Income Taxes axes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Than Income Taxes axes Other Taxes Other Taxes Other Than Income Taxes axes Other Taxes Other Taxes by Detail - Income Taxes axes Other Taxes EVENUE REQUIREMENT AT EQUAL RATES OF RETURN est Year Expenses at Current Rates eturn on Rate Base rooss Up Items Federal Income Tax	409.1 410.1 411.10	32,285,329 32,285,329 23,745,034 4,589,140 28,334,173 (5,096,068) 43,294,489 (38,804,559) (33,271) (639,408) 27,694,765 119,574,472 48,932,084 6,081,309	INT_REV_REQ_xGRT INT_PLANT_LABOR INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE INT_RATEBASE	DISTRIBUTION	CUSTOMER			REVENUE Write-offs

Line	FERC		Internal	Functional	Classification	Demand	Commodity	Customer
No. Account Description	Account	Account Balance	Allocation Factor					
228 INTERNAL ALLOCATION FACTORS								
			is used?					
229 INT_T&D_PLANT		1,022,109,660	4	3				
230 INT_TOTAL_PLANT		1,141,765,084	(	0				
231 INT_INTANGIBLE		57,258,915	:	2				
232 INT_DISTPT		1,003,185,859		4				
233 INT_TRANS-MAIN		17,254,527	:	2				
234 INT_MAIN-SERVICE		849,500,478		1				
235 INT_DIST-MAINS		603,790,907	10	0				
236 INT_SERVICES		245,709,570		3				
237 INT_OM		32,837,872		1				
238 INT_871-881		11,115,645		1				
239 INT_886-894		10,118,973		1				
240 INT_MTR_REG		94,922,952	:	2				
241 INT_LABOR		19,093,536	!	5				
242 INT_PLANT_LABOR		1		1				
243 INT_RATEBASE		619,864,245		7				
244 INT_Income_before_tax		53,749,542	(	0				
245 INT_REV_REQ_b/f gross up		168,506,556		1				
246 INT_REV_REQ_xGRT		144,761,522		1				
			2	2				
			2	2				
			2	2				
			2	2				
			2	2				
			2	2				
			2	2				
			-	_				

### 247 last line for internals

Revenue/Margin
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248	Operating Revenue			Allocation Factor	<b>Revenue Category</b>
249	Margin From Gas Sales	480 & 481	95,742,539	SALES_MARGIN	Margin
250	Gas Transportation Margin	489.0	29,623,877	TRANSPORT_MARGIN	Margin
251	Non-Margin Sales Revenue		17,584,573	SALES_Non-Margin	non-margin
252	Non-Margin Transportation Revenue		1,917,044	TRANSPORT_Non-Margin	non-margin
253	Other Operating Revenues	488.0	761,217	REVENUE	Other Revenue
254	Total Operating Revenue		145,629,250		
255	NET INCOME AT CURRENT RATES		26,054,777		
256	EARNINGS (DEFICIENCY)/SURPLUS		(22,877,306)		
257	REQUIRED INCOME INCREASE/(DECREASE)		22,877,306		
258	REVENUE GROSS-UP		7,581,044		
259	REQUIRED REVENUE INCREASE/(DECREASE)		30,458,350		

### Cascade Natural Gas Corp. Washington Jurisdiction Twelve-Months ended December 31, 2023

Schedule 2 - External Allocation Factors

		Res	GSC	GSI	GSLV	Interruptible	Transport	
Line Allocation Factor Description	Total	503	504	505	511	570	663	Spl Contracts

1 DEMAND ALLOCATION FACTORS

2	Design Day									
3		Design Peak Day	5,532,364	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	595,211
4	DESIGN_DAY	Design Peak Day Percent	100%	26.97%	18.29%	1.82%	2.18%	0.18%	39.81%	10.76%
5	Design Peak Day for Cu	ustomers Served from Steel Main Greater than 6-inch								
6	,	Design Peak Day Steel > 6-inch	4,937,153	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	-
7	DesignDay_ST>6"	Design Peak Day Steel > 6-inch %	100%	30.22%	20.49%	2.04%	2.44%	0.20%	44.61%	0.00%
8	Design Reak Day for C	ustomers Served from Steel Main Between 4-inch and 6	Sinch							]
9	Design reak Day for et	Design Peak Day Steel 4 to 6-inch	3,442,418	1,492,164	1,011,683	100,565	120,491	9,982	707,532	-
10	DesignDay ST>4-6"	Design Peak Day Steel 4 to 6-inch %	100%	43.35%	29.39%	2.92%	3.50%	0.29%	20.55%	0.00%
		· · · ·								
11	Design Peak Day for Cu	ustomers Served from Steel Main Between 2-inch and 4								
12		Design Peak Day Steel 2 to 4-inch	3,272,272	1,492,164	1,011,683	100,565	120,491	9,982	537,387	-
13	DesignDay_ST2-4"	Design Peak Day Steel 2 to 4-inch %	100%	45.60%	30.92%	3.07%	3.68%	0.31%	16.42%	0.00%
14	Design Peak Day for Cu	ustomers Served from 2-inch Steel Main and Less								
15		Design Peak Day Steel 2-inch and less	2,972,258	1,492,164	1,011,683	100,565	120,491	1,696	245,659	-
16	DesignDay_ST<=2"	Design Peak Day Steel 2-inch and less %	100%	50.20%	34.04%	3.38%	4.05%	0.06%	8.27%	0.00%
17	Design Reak Day for C	ustomers Served from 6-inch Plastic Main								
18	Design Feak Day for Co	Design Peak Day 6-inch Plastic	3,127,022	1,492,164	1,011,683	100,565	120,491	8,554	393,565	-
19	DesignDay_PL6"	Design Peak Day 6-inch Plastic %	100%	47.72%	32.35%	3.22%	3.85%	0.27%	12.59%	0.00%
20	Design Peak Day for Cu	ustomers Served from 4-inch Plastic Main								
21		Design Peak Day 4-inch Plastic	2,871,861	1,492,164	1,011,683	100,565	120,491	8,554	138,404	-
22	DesignDay_PL4"	Design Peak Day 4-inch Plastic %	100%	51.96%	35.23%	3.50%	4.20%	0.30%	4.82%	0.00%
23	Design Peak Day for Cu	ustomers Served from 2-inch and Less Plastic Main								
24		Design Peak Day Plastic 2-inch and less	2,785,042	1,492,164	1,011,683	100,565	120,491	479	59,660	-
25	DesignDay_PL<=2"	Design Peak Day Plastic 2-inch and less %	100%	53.58%	36.33%	3.61%	4.33%	0.02%	2.14%	0.00%
26	Design Peak Day Exclu	ding Special Contracts								]
20	Besign reak Day Exclu	Design Peak Day Excluding SC	4,937,153	1,492,164	1,011,683	100,565	120,491	9,982	2,202,268	-
28	DesignDay xSPL	Design Peak Day Excluding SC %	100%	30.22%	20.49%	2.04%	2.44%	0.20%	44.61%	0.00%

### Cascade Natural Gas Corp. Washington Jurisdiction

Twelve-Months ended December 31, 2023 Schedule 2 - External Allocation Factors

Sche	edule 2 - External Allocat	ion Factors								
				Res	GSC	GSI	GSLV	Interruptible	Transport	
Line	Allocation Factor	Description	Total	503	504	505	511	570	663	Spl Contracts
29	Peak and Average									
30		Peak & Average (Load Factor Weighted)	1	0.1852	0.1271	0.0138	0.0174	0.0017	0.5303	0.1245
31	Peak&Average	Peak & Average (Load Factor Weighted) %	100%	18.52%	12.71%	1.38%	1.74%	0.17%	53.03%	12.45%
32	Peak & Average for Cu	stomers Served from Steel Main Greater than 6-inch								
33		Peak & Average Steel > 6-inch	1	0.2098	0.1439	0.0157	0.0197	0.0020	0.6089	-
34	Peak&Avg_ST>6"	Peak & Average Steel > 6-inch %	100%	20.98%	14.39%	1.57%	1.97%	0.20%	60.89%	0.00%
35	Peak & Average for Cu	stomers Served from Steel Main Between 4-inch and	6-inch							
36		Peak & Average Steel 4 to 6-inch	1	0.3239	0.2227	0.0246	0.0313	0.0032	0.3943	-
37	Peak&Avg_ST>4-6"	Peak & Average Steel 4 to 6-inch %	100%	32.39%	22.27%	2.46%	3.13%	0.32%	39.43%	0.00%
38	Peak & Average for Cu	stomers Served from Steel Main Between 2-inch and	4-inch							
39		Peak & Average Steel 2 to 4-inch	1	0.3434	0.2363	0.0262	0.0332	0.0034	0.3575	-
40	Peak&Avg_ST2-4"	Peak & Average Steel 2 to 4-inch %	100%	34.34%	23.63%	2.62%	3.32%	0.34%	35.75%	0.00%
41	Peak & Average for Cu	stomers Served from 2-inch Steel Main and Less			0.0000		0.0077	0.0007	0.0700	
42		Peak & Average Steel 2-inch and less	1	0.3868	0.2663	0.0296	0.0377	0.0007	0.2788	-
43	Peak&Avg_ST<=2"	Peak & Average Steel 2-inch and less %	100%	38.68%	26.63%	2.96%	3.77%	0.07%	27.88%	0.00%
44	Peak & Average for Cu	stomers Served from 6-inch Plastic Main								
45		Peak & Average 6-inch Plastic	1	0.4073	0.2812	0.0319	0.0409	0.0037	0.2350	-
46	Peak&Avg_PL6"	Peak & Average 6-inch Plastic %	100%	40.73%	28.12%	3.19%	4.09%	0.37%	23.50%	0.00%
47	Peak & Average for Cu	stomers Served from 4-inch Plastic Main								
48		Peak & Average 4-inch Plastic	1	0.4807	0.3324	0.0382	0.0493	0.0046	0.0948	-
49	Peak&Avg_PL4"	Peak & Average 4-inch Plastic %	100%	48.07%	33.24%	3.82%	4.93%	0.46%	9.48%	0.00%
50	Peak & Average for Cu	stomers Served from 2-inch and Less Plastic Main								
51		Peak & Average Plastic 2-inch and less	1	0.5104	0.3532	0.0408	0.0528	0.0003	0.0425	-
52	Peak&Avg_PL<=2"	Peak & Average Plastic 2-inch and less %	100%	51.04%	35.32%	4.08%	5.28%	0.03%	4.25%	0.00%
53	Peak & Average Exclud	ling Special Contracts								]
54		Peak & Average Excluding SC	1	0.2098	0.1439	0.0157	0.0197	0.0020	0.6089	-
	Peak&Avg_xSPL	Peak & Average Excluding SC %	100%	20.98%	14.39%	1.57%	1.97%	0.20%	60.89%	0.00%

### Cascade Natural Gas Corp. Washington Jurisdiction Twelve-Months ended December 31, 2023 Schedule 2 - External Allocation Factors

			Res	GSC	GSI	GSLV	Interruptible	Transport	
Line Allocation Factor	Description	Total	503	504	505	511	570	663	Spl Contracts

56 CUSTOMER ALLOCATORS

57 Customer Count									
57 Customer count	2023 Actual Customer Count	231,539	203,233	27,507	492	99	7	194	7
59	2023 Pro Forma Customer Count	232,973	203,235	27,656	495	99	7	194	7
60 CUSTOMERS	2023 Pro Forma Customer Count Percent	100%	87.79%	11.87%	0.21%	0.04%	0.00%	0.08%	0.00%
61 Large Customers									
62	Customer Count for Large Customers	207					7	193	7
63 Large_CUST	Customer Count for Large Customers %	100%	0.00%	0.00%	0.00%	0.00%	3.38%	93.24%	3.38%
64 Customer Meters									
65	Meters Replacement Cost	131,601,402	88,548,191	31,368,988	3,217,201	2,131,854	220,304	5,756,881	357,984
66 METERS	Meters Replacement Cost Percent	100%	67.29%	23.84%	2.44%	1.62%	0.17%	4.37%	0.27%
67 House Regulators									
68	House Regulators - Acct 383	15,698,739	7,241,865	6,196,765	728,678	381,331	35,767	1,016,062	98,271
69 REGULATORS	House Regulators - Acct 383 Percent	100%	46.13%	39.47%	4.64%	2.43%	0.23%	6.47%	0.63%
70 Service Lines									
71	Services Cost	234,968,862	206,164,473	27,878,917	771,227	154,245			
72 SERVICES	Services Cost %	100%	87.74%	11.86%	0.33%	0.07%	0.00%	0.00%	0.00%
73 Account 385									
74	Industrial M&R Costs	3,979,266		1,532,401	297,808	90,198	5,898	1,150,376	902,584
75 ACCT_385	Industrial M&R Costs Percent	100%	0.00%	38.51%	7.48%	2.27%	0.15%	28.91%	22.68%
76 Uncollectible									
77	Write-Offs	2,476,281	1,896,199	506,349	73,733	-	-	-	-
78 Write-offs	Write-Offs Percent	100%	76.57%	20.45%	2.98%	0.00%	0.00%	0.00%	0.00%
79 Meter Reading									
80	Meter Reading Expense	285,006	200,463	27,132	35,341	7,139	503	13,925	503
81 METER_READ	Meter Reading Expense Percent	100%	70.34%	9.52%	12.40%	2.50%	0.18%	4.89%	0.18%
82 Other Gas Supply									
83	Other Gas Supply	137,900	51,823	35,136	3,493	4,185	347	33,786	9,131
84 ACCT_813_DEM	Other Gas Supply Percent	100%	37.58%	25.48%	2.53%	3.03%	0.25%	24.50%	6.62%
05 Other Cas Currely									
85 Other Gas Supply 86	Other Gas Supply	262,166	81,983	58,011	7,683	10,531	1,324	84,575	18,059
87 ACCT_813_COMM	Other Gas Supply Other Gas Supply Percent	100%	31,983	22.13%	2.93%	4.02%	0.50%	32.26%	6.89%
88 Other Gas Supply									
89	Other Gas Supply	245,727	82,725	58,536	7,752	10,627	1,336	69,838	14,913
90 ACCT_871	Other Gas Supply Percent	100%	33.67%	23.82%	3.15%	4.32%	0.54%	28.42%	6.07%
	,								

Cascade Natural Gas Corp.									
Washington Jurisdiction									
Twelve-Months ended December 31, 2	023								
Schedule 2 - External Allocation Factors	i								
			Res	GSC	GSI	GSLV	Interruptible	Transport	
Line Allocation Factor Descri	ption	Total	503	504	505	511	570	663	Spl Contracts

### 91 COMMODITY and REVENUE ALLOCATORS

3         2023 Adjukted Billing Determinants         1,290,27,699         129,31,346         91,27,47,474         12,72,1,49         16,88,677         2,097,598         85,4941,070         182,555,284           4         Throughput for Cutomers Served from Sited Main Greater than 6-inch         5         5         5         7         129/1         0.94%         1,29/k         16,58,677         2,097,598         85,4941,070         1.415%           96         Design Pask Doy Steel > 6-inch         1,107,714,115         129,913,446         91,926,474         12,174,149         16,588,677         2,097,598         85,4941,070         -           97         Throughput for Cutomers Served from Steel Main Between 4-inch and 6-inch         50,380,691         1,173%         1,09%         77,18%         0,00%           97         Throughput for Cutomers Served from Steel Main Between 4-inch and 6-inch         1,00%         21,42%         15,61%         2,01%         2,03%         58,31%         0,00%           97         Throughput for Cutomers Served from Steel Main Between 4-inch and 6-inch         1,00%         21,42%         15,61%         2,01%         2,01%         3,03%         9,03%         65,31%         0,00%           100         Throughput for Cutomers Served from Steel Main Between 2-inch and 1,565         1,00%         2,14,24%	92	Total Volume									
Throughput for Customers Served from Steel Abain Greater than 6-inch         129.913.446         91.926.474         12.17.1419         16.688.677         2.097.598         854.941.070         -           7         Throughput for Customers Served from Steel Abain Between Alich and 6-inch         11.73%         83.09%         1.10%         1.51%         0.19%         77.18%         0.00%           97         Throughput for Customers Served from Steel Abain Between Alich and 6-inch         91.926.474         12.174.149         16.688.677         2.097.598         353.580.299         -           100         Throughput for Customers Served from Steel Abain Between Alich and 4-inch         91.926.474         12.174.149         16.688.677         2.097.598         303.900.994         -         0.00%           101         Throughput for Customers Served from Steel Abain Between Alich and 4-inch         91.926.474         12.174.149         16.688.677         2.097.598         309.900.994         -         0.00%           103         Throughput for Customers Served from Steel Abain Alics         100%         27.17%         13.927.474         12.174.149         16.688.677         2.597.8         2.997.898         309.90.994         -         0.00%           103         Throughput for Customers Served from Steel Abain Alices         100%         27.17%         13.92.674	93		2023 Adjusted Billing Determinants	1,290,297,699	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	182,556,284
bit         Design Peak Day Steel > E-inch         1,107,741,415         129,913,446         91,926,474         12,174,149         16,688,677         2,097,598         854,941,079         -           97         Thruppt_ST-6"         Design Peak Day Steel > E-inch %         100%         11,73%         8.30%         1.10%         1.151%         0.19%         77,13%         0.00%           97         Thruppt_ST-6"         Design Peak Day Steel 4 to E-inch %         606,830,643         129,913,446         91,926,474         12,174,149         16,688,677         2,097,598         353,580,299         -           100         Thruppt_ST-4-6"         Design Peak Day Steel 4 to E-inch %         100%         21,42%         12,174,149         16,688,677         2,097,598         353,580,299         -           101         Thruppt_ST-4-6"         Design Peak Day Steel 2 to 4-inch %         100%         23,08%         10,07%         2,01%         2,07%         0,37%         55,08%         0,00%           103         Thruppt_ST-2-4"         Design Peak Day Steel 2 to 4-inch %         100%         21,926,474         12,174,149         16,688,677         32,918         227,181,443         -           106         Thruppt_ST-2"         Design Peak Day Steel 2 to 4-inch %         100%         21,913,446	94	Thruput	2023 Adjusted Billing Determinants Percent	100%	10.07%	7.12%	0.94%	1.29%	0.16%	66.26%	14.15%
17         Thruput_ST-6"         Design Peak Day Steel > 6-inch %         100%         11.73%         8.30%         1.10%         1.51%         0.19%         77.18%         0.00%           08         Thruput_ST-6"         Design Peak Day Steel 4 to 5-inch         606.380.643         129.913.446         91.926.474         12.174.149         16.688.677         2.097.598         353,580.299         0.00%           100         Thruput_ST-4 6"         Design Peak Day Steel 4 to 5-inch %         100%         21.42%         15.16%         2.01%         2.097.598         309.980.994         -           102         Design Peak Day Steel 2 to 4-inch %         100%         22.06%         16.33%         2.174.149         16.688.677         2.097.598         309.980.994         -         0.00%           11         Thruput_ST-4"         Design Peak Day Steel 2 to 4-inch %         100%         129.913.446         91.926.474         12.174.149         16.688.677         32.918         227.181.443         -         -         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%         47.50%         0.00%	95	Throughput for Custome	ers Served from Steel Main Greater than 6-inch								
Throughput for Customers Served from Steel Main Between 4-Inch and 6-Inch         529,913,446         91,926,474         12,174,149         16,688,677         2,097,598         353,580,299         -           100         Throughput for Customers Served from Steel Main Between 2-Inch and 4-Inch         2,01%         2,01%         2,01%         2,07%,598         353,580,299         -         0,00%           101         Throughput for Customers Served from Steel Main Between 2-Inch and 4-Inch         129,913,446         91,926,474         12,174,149         16,688,677         2,097,598         309,980,994         -           103         Throughput for Customers Served from Steel Main and Less         100%         22,08%         16,33%         2,174,149         16,688,677         352,918         227,181,443         -           104         Throughput for Customers Served from 5-lech Plastic Main         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           105         Design Peak Day Setel 2-Inch and Less         100%         23,74%         23,88%         3,16%         4,33%         0,47%         0,07%         47,50%         0,00%           107         Throughput for Customers Served from 4-Inch Plastic Main         129,913,446         91,926,474         12,174,149         16,688,677 </td <td>96</td> <td></td> <td>Design Peak Day Steel &gt; 6-inch</td> <td>1,107,741,415</td> <td>129,913,446</td> <td>91,926,474</td> <td>12,174,149</td> <td>16,688,677</td> <td>2,097,598</td> <td>854,941,070</td> <td>-</td>	96		Design Peak Day Steel > 6-inch	1,107,741,415	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	854,941,070	-
99         0	97	Thruput_ST>6"	Design Peak Day Steel > 6-inch %	100%	11.73%	8.30%	1.10%	1.51%	0.19%	77.18%	0.00%
100         Thruput_STx-4-6"         Design Peak Day Steel 4 to 6-inch %         100%         21.42%         15.16%         2.01%         2.75%         0.35%         58.31%         0.00%           101         Throughput for Customers Served from Steel Main Between 2-inch and 4-inch         562,781,339         129,913,446         91,926,474         12,174,149         16,688,677         2,097,598         309,980,994         -           102         Throughput for Customers Served from 2-inch Main and Less         220,88%         16.33%         2.16%         2.97%         0.35%         55.08%         0.00%           104         Throughput for Customers Served from 2-inch Anal less         478,373,107         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           105         Throughput for Customers Served from 4-inch Plastic Main         100%         23.08%         129,913,446         91,926,474         12,174,149         16,688,677         1.833,843         132,458,755         -           107         Throughput for Customers Served from 4-inch Plastic Main         100%         33.74%         23.88%         3.16%         4.33%         0.48%         34.41%         0.00%           108         Throughput for Customers Served from 4-inch Plastic Main         129,913,446 </td <td>98</td> <td>Throughput for Custome</td> <td>ers Served from Steel Main Between 4-inch and 6-inc</td> <td>h</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	98	Throughput for Custome	ers Served from Steel Main Between 4-inch and 6-inc	h							
Introduction         Served from Steel Main Between 2-inch and 4-inch         562,781,339         129,913,446         91,926,474         12,174,149         16,688,677         2,097,598         309,980,994         -           103         Throughut for Customers Served from 2-inch Steel Main and Less         100%         23.08%         16.33%         2.16%         2.97%         0.37%         55.08%         0.00%           104         Throughut for Customers Served from 2-inch Steel Main and Less         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           106         Throughput for Customers Served from 6-inch Plastic Main         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           107         Throughput for Customers Served from 6-inch Plastic Main         129,913,446         91,926,474         12,174,149         16,688,677         1,833,843         132,458,755         -           108         Design Peak Day 6-inch Plastic Main         100%         33,74%         23.88%         3.16%         4.33%         0.48%         34.41%         0.00%           108         Throughput for Customers Served from 4-inch Plastic Main         129,913,446         91,926,474         12,174,149         16,688,677	99	• •	Design Peak Day Steel 4 to 6-inch	606,380,643	129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	353,580,299	-
Design Peak Day Steel 2 to 4-inch         562,781,339         129,913,466         91,926,474         12,174,149         16,688,677         2,097,598         309,980,994         -           103         Throught_572-4"         Design Peak Day Steel 2 to 4-inch %         100%         23,08%         16.33%         2.16%         2.97%         0.37%         55,08%         0.00%           104         Throught for Customers Served from 2-inch Steel Main and Less         -	100	Thruput_ST>4-6"	Design Peak Day Steel 4 to 6-inch %	100%	21.42%	15.16%	2.01%	2.75%	0.35%	58.31%	0.00%
Design Peak Day Steel 2 to 4-inch         562,781,339         129,913,46         91,926,474         12,174,149         16,688,677         2,097,598         309,980,994         -           103         Throught_ST2-4"         Design Peak Day Steel 2 to 4-inch %         100%         23,08%         16.33%         2.16%         2.97%         0.37%         55,08%         0.00%           104         Throught for Customers Served from 2-inch Steel Main and Less         -         -         -         -         -         -         -         -         -         -         -         0.07%         47.50%         0.00%           105         Design Peak Day Steel 2-inch and less         475,237,107         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           106         Throught for Customers Served from 6-inch Plastic Main         -         <	101	Throughput for Custome	ers Served from Steel Main Between 2-inch and 4-inc	h							
103         Thruput_ST2-4"         Design Peak Day Steel 2 to 4-inch %         100%         23.88%         16.33%         2.16%         2.97%         0.37%         55.08%         0.00%           104         Throughput for Customers Served from 2-inch Steel Main and Less         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           105         Through Tor Customers Served from 6-inch Plastic Main         100%         23,717%         129,913,446         91,926,474         12,174,149         16,688,677         1,833,843         132,458,755         -         -         -         -         -         0.00%	- F	01			129,913,446	91,926,474	12,174,149	16,688,677	2,097,598	309,980,994	-
105         Design Peak Day Steel 2-inch and less         478,237,107         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           106         Thruput_ST<=2"	103	Thruput_ST2-4"	S ,								0.00%
105         Design Peak Day Steel 2-inch and less         478,237,107         129,913,446         91,926,474         12,174,149         16,688,677         352,918         227,181,443         -           106         Thruput_ST<=2"	104	Throughput for Custome	ers Served from 2-inch Steel Main and Less								
Thrugpt_ST         Design Peak Day Steel 2-inch and less %         100%         27.17%         19.22%         2.55%         3.49%         0.07%         47.50%         0.00%           107         Throughput for Customers Served from 6-inch Plastic Main		rinoughput for custome		478 237 107	129 913 446	91 926 474	12 174 149	16 688 677	352 918	227 181 443	
Design Peak Day 6-inch Plastic         384,995,344         129,913,446         91,926,474         12,174,149         16,688,677         1,833,843         132,458,755         -           109         Through Pic         Design Peak Day 6-inch Plastic %         100%         33.74%         23.88%         3.16%         4.33%         0.48%         34.41%         0.00%           110         Through put for Customers Served from 4-inch Plastic Main           100%         44.17%         31.26%         4.14%         5.67%         0.62%         14.13%         0.00%           111         Design Peak Day 4-inch Plastic Main           100%         44.17%         31.26%         4.14%         5.67%         0.62%         14.13%         0.00%           113         Throughput for Customers Served from 2-inch and Less Plastic Main           12,174,149         16,688,677         137,863         17,004,561         -           114         Design Peak Day Plastic 2-inch and less         267,845,171         129,913,446         91,926,474         12,174,149         16,688,677         137,863         17,004,561         -           115         Throughput Excluding Special Contracts          100%         11.73%         8.30%         1.10%         <		Thruput_ST<=2"	0 ,					, ,	,		
Design Peak Day 6-inch Plastic         384,995,344         129,913,446         91,926,474         12,174,149         16,688,677         1,833,843         132,458,755         -           109         Throught_PL6"         Design Peak Day 6-inch Plastic %         100%         33.74%         23.88%         3.16%         4.33%         0.48%         34.41%         0.00%           110         Throught for Customers Served from 4-inch Plastic Main           100%         44.17%         31.26%         4.14%         5.67%         0.62%         14.13%         0.00%           111         Design Peak Day 4-inch Plastic Main          100%         44.17%         31.26%         4.14%         5.67%         0.62%         14.13%         0.00%           113         Throughput for Customers Served from 2-inch and Less Plastic Main           100%         48.50%         34.32%         4.55%         6.23%         0.05%         6.35%         0.00%           114         Design Peak Day Plastic 2-inch and less         1,107,741,415         129,913,446         91,926,474         12,174,149         16,688,677         137,863         17,004,561         -           115         Throughput Excluding Special Contracts          100%         11.2,73,414 <t< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	-										
109       Thruput_PL6"       Design Peak Day 6-inch Plastic %       100%       33.74%       23.88%       3.16%       4.33%       0.48%       34.41%       0.00%         110       Throughput for Customers Served from 4-inch Plastic Main              100%       44.17%       31.26%       12,174,149       16,688,677       1,833,843       41,568,812       -       -         111       Throughput for Customers Served from 2-inch and Less Plastic Main        100%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         113       Throughput for Customers Served from 2-inch and Less Plastic Main          100%       48.50%       34.32%       4.55%       6.23%       0.05%       6.35%       0.00%         114       Design Peak Day Plastic 2-inch and less       1,107,741,415       129,913,446       91,926,474       12,174,149       16,688,677       137,863       17,004,561       -<	107	Throughput for Custome	ers Served from 6-inch Plastic Main								
Introlughput for Customers Served from 4-inch Plastic Main         Throughput for Customers Served from 4-inch Plastic         111       Design Peak Day 4-inch Plastic       294,105,401       129,913,446       91,926,474       12,174,149       16,688,677       1,833,843       41,568,812       -         112       Throughput for Customers Served from 2-inch and Less Plastic Main       0.00%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         113       Throughput for Customers Served from 2-inch and Less Plastic Main       100%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         114       Design Peak Day Plastic 2-inch and less       267,845,171       129,913,446       91,926,474       12,174,149       16,688,677       137,863       17,004,561       -         114       Design Peak Day Plastic 2-inch and less       100%       48.50%       34.32%       4.55%       6.23%       0.05%       6.35%       0.00%         116       Throughput Excluding Special Contracts       117       Design Peak Day Plastic 2-inch and less       1,107,741,415       129,913,446       91,926,474       12,174,149       16,688,677       2,097,598       854,941,070       -         118       Throughp	108		Design Peak Day 6-inch Plastic	384,995,344	129,913,446	91,926,474	12,174,149	16,688,677	1,833,843	132,458,755	-
Intruput_PL4"       Design Peak Day 4-inch Plastic       294,105,401       129,913,446       91,926,474       12,174,149       16,688,677       1,833,843       41,568,812       -         112       Thruput_PL4"       Design Peak Day 4-inch Plastic %       100%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         113       Throughput for Customers Served from 2-inch and Less Plastic Main       -	109	Thruput_PL6"	Design Peak Day 6-inch Plastic %	100%	33.74%	23.88%	3.16%	4.33%	0.48%	34.41%	0.00%
1112       Thruput_PL4"       Design Peak Day 4-inch Plastic %       100%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         113       Throughput for Customers Served from 2-inch and Less Plastic Main	110	Throughput for Custome	ers Served from 4-inch Plastic Main								
1112       Thruput_PL4"       Design Peak Day 4-inch Plastic %       100%       44.17%       31.26%       4.14%       5.67%       0.62%       14.13%       0.00%         113       Throughput for Customers Served from 2-inch and Less Plastic Main	111	• •	Design Peak Day 4-inch Plastic	294,105,401	129,913,446	91,926,474	12,174,149	16,688,677	1,833,843	41,568,812	-
Image: Construct of the set of t	112	Thruput_PL4"	<b>c</b> ,								0.00%
Image: Construct of the set of t	113	Throughput for Custome	ers Served from 2-inch and Less Plastic Main								
115       Thruput_PL<=2"       Design Peak Day Plastic 2-inch and less %       100%       48.50%       34.32%       4.55%       6.23%       0.05%       6.35%       0.00%         116       Throughput Excluding Special Contracts				267.845.171	129.913.446	91,926,474	12,174,149	16.688.677	137,863	17.004.561	-
117       Design Peak Day Plastic 2-inch and less       1,107,741,415       129,913,446       91,926,474       12,174,149       16,688,677       2,097,598       854,941,070       -         118       Thruput_xSPL       Design Peak Day Plastic 2-inch and less %       100%       11.73%       8.30%       1.10%       1.51%       0.19%       77.18%       0.00%         119       Winter Season Throughput        630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         120       Winter Season Throughput (Nov-Mar)       630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         121       WINTER_SALES       Winter Season Throughput (Nov-Mar) Percent       100%       14.29%       10.12%       1.14%       1.46%       0.19%       61.15%       11.64%         122       Winter Season Excess                                     <	115	Thruput_PL<=2"	<b>o</b> ,								0.00%
117       Design Peak Day Plastic 2-inch and less       1,107,741,415       129,913,446       91,926,474       12,174,149       16,688,677       2,097,598       854,941,070       -         118       Thruput_xSPL       Design Peak Day Plastic 2-inch and less %       100%       11.73%       8.30%       1.10%       1.51%       0.19%       77.18%       0.00%         119       Winter Season Throughput        630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         120       Winter Season Throughput (Nov-Mar)       630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         121       WINTER_SALES       Winter Season Throughput (Nov-Mar) Percent       100%       14.29%       10.12%       1.14%       1.46%       0.19%       61.15%       11.64%         122       Winter Season Excess                                     <	116	Throughput Excluding St	ancial Contracts								
118       Thruput_xSPL       Design Peak Day Plastic 2-inch and less %       100%       11.73%       8.30%       1.10%       1.51%       0.19%       77.18%       0.00%         119       Winter Season Throughput	H	Throughput Excluding 5		1 107 741 415	120 012 446	01 026 474	12 174 140	16 600 677	2 007 509	9E4 041 070	
119       Winter Season Throughput         120       Winter Season Throughput (Nov-Mar)       630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         121       WINTER_SALES       Winter Season Throughput (Nov-Mar) Percent       100%       14.29%       10.12%       1.14%       1.46%       0.19%       61.15%       11.64%         122       Winter Season Excess       1       1       160,239,539       61,840,813       41,205,797       3,647,406       4,582,725       591,572       48,371,226       -			<b>o</b> ,							, ,	- 0.00%
120       Winter Season Throughput (Nov-Mar)       630,581,873       90,106,789       63,837,150       7,179,032       9,226,278       1,219,083       385,612,440       73,401,101         121       WINTER_SALES       Winter Season Throughput (Nov-Mar) Percent       100%       14.29%       10.12%       1.14%       1.46%       0.19%       61.15%       11.64%         122       Winter Season Excess       73       73,401,503       160,239,539       61,840,813       41,205,797       3,647,406       4,582,725       591,572       48,371,226       -	110	Iniuput_x3FL		100%	11.7378	0.3070	1.1078	1.5176	0.1978	77.10/0	0.00%
121       WINTER_SALES       Winter Season Throughput (Nov-Mar) Percent       100%       14.29%       10.12%       1.14%       1.46%       0.19%       61.15%       11.64%         122       Winter Season Excess       - <td< td=""><td>119</td><td>Winter Season Through</td><td>put</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	119	Winter Season Through	put								
Image: Second Excess           122         Winter Season Excess           123         Winter Excess (Above Non-Winter Average)         160,239,539         61,840,813         41,205,797         3,647,406         4,582,725         591,572         48,371,226         -	120		Winter Season Throughput (Nov-Mar)	630,581,873	90,106,789	63,837,150	7,179,032	9,226,278	1,219,083	385,612,440	73,401,101
123         Winter Excess (Above Non-Winter Average)         160,239,539         61,840,813         41,205,797         3,647,406         4,582,725         591,572         48,371,226         -	121	WINTER_SALES	Winter Season Throughput (Nov-Mar) Percent	100%	14.29%	10.12%	1.14%	1.46%	0.19%	61.15%	11.64%
123         Winter Excess (Above Non-Winter Average)         160,239,539         61,840,813         41,205,797         3,647,406         4,582,725         591,572         48,371,226         -	122	Winter Season Excess									]
			Winter Excess (Above Non-Winter Average)	160,239,539	61,840,813	41,205,797	3,647,406	4,582,725	591,572	48,371,226	-
		WINTER_5									0.00%

### Cascade Natural Gas Corp. Washington Jurisdiction

Twelve-Months ended	December 31, 2023
Schodulo 2 Extornal A	Ilocation Factors

Schedule 2 - External Allocation Factors								
		Res	GSC	GSI	GSLV	Interruptible	Transport	
Line_Allocation FactorDescription	Total	503	504	505	511	570	663	Spl Contracts

5 Total Revenue									
6	2023 Pro Forma Rate Schedule Revenue	144,868,032	67,773,171	38,690,082	3,318,419	3,357,412	188,026	28,144,230	3,396,69
7 REVENUE	2023 Pro Forma Rate Schedule Revenue Percent	100%	46.78%	26.71%	2.29%	2.32%	0.13%	19.43%	2.3
8 Sales Rate Schedule Marg	in								
9	2023 Pro Forma Sales Revenue	95,742,538	58,676,043	31,458,385	2,700,980	2,740,307	166,823		
0 SALES_MARGIN	2023 Pro Forma Sales Revenue Percent	100%	61.29%	32.86%	2.82%	2.86%	0.17%	0.00%	0.0
1 Transportation Rate Sche	dule Margin								
2	2023 Pro Forma Transportation Revenue	29,623,877						26,475,875	3,148,0
TRANSPORT_MARGIN	2023 Pro Forma Transportation Revenue Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	89.37%	10.6
4 Transportation Non-Marg	in Revenue								
5	2023 Pro Forma Transportation Revenue	17,584,573	9,097,129	7,231,697	617,439	617,105	21,204		
5 SALES_Non-Margin	2023 Pro Forma Transportation Revenue Percent	100%	51.73%	41.13%	3.51%	3.51%	0.12%	0.00%	0.0
7 Transportation Non-Marg	in Revenue								
8	2023 Pro Forma Transportation Revenue	1,917,044						1,668,355	248,6
9 TRANSPORT_Non-Margin	2023 Pro Forma Transportation Revenue Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	87.03%	12.9
0 Direct Assignments									
1 Special Contracts Direct A	ssigment								
2	Mains directly assigned to SC	1	-	-	-	-	-	-	
MAINS-DIRECT	Mains directly assigned to SC Percent	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.0
4 Special Contracts Direct A	ssigment								
5	Services directly assigned to SC	328,316	-	-	-	-	7,870	298,204	22,2
5 SERVICE-DIRECT	Services directly assigned to SC Percent	100%	0.00%	0.00%	0.00%	0.00%	2.40%	90.83%	6.

### 147 CLASSIFICATION ALLOCATOR VALUES

148	Modified Peak and	Average		
149		Commodity Component	50.00%	
150	Peak_Avg	Demand Component	50.00%	
151	Account 813			
152		Commodity Component	65.53%	262,166
153	ACCT_813	Demand Component	34.47%	137,900

Cascade Natural Gas Corp. Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 3 - Internal Allocation Factors

Line			Total	Res	GSC	GSI	GSLV	Interruptible	Transport	
No.	Category Description	Total System	Check	503	504	505	511	570	663	Spl Contracts
1	Allocation Factor Basis									
2	INT_T&D_PLANT	1,022,109,660	-	489,814,290	204,089,963	20,616,303	23,069,387	1,389,698	258,174,360	24,955,659
3	INT_TOTAL_PLANT	1,141,765,084	-	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516
4	INT_INTANGIBLE	57,258,915	-	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
5	INT_DISTPT	1,003,185,859	-	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
6	INT_TRANS-MAIN	17,254,527	-	3,133,263	2,149,554	233,580	293,644	29,015	8,972,273	2,443,198
7	INT_MAIN-SERVICE	849,500,478	-	415,193,731	166,931,088	16,312,739	19,992,793	1,094,143	215,990,581	13,985,403
8	INT_DIST-MAINS	603,790,907	-	199,893,301	137,816,747	15,507,336	19,831,713	1,086,273	215,692,377	13,963,161
9	INT_SERVICES	245,709,570	-	215,300,430	29,114,342	805,403	161,081	7,870	298,204	22,242
10	INT_OM	32,837,872	-	17,169,984	6,378,941	724,047	622,996	40,701	6,940,802	960,401
11	INT_871-881	11,115,645	-	4,893,421	2,299,917	255,047	255,138	16,161	2,965,837	430,124
12	INT_886-894	10,118,973	-	4,394,674	2,155,295	236,418	240,844	15,320	2,731,764	344,660
13	INT_MTR_REG	94,922,952	-	61,715,942	24,217,644	2,544,143	1,620,039	165,054	4,365,895	294,236
14	INT_LABOR	19,093,536	-	10,304,207	3,680,871	420,133	356,589	24,087	3,755,561	552,090
15	INT_PLANT_LABOR	1	-	1	0	0	0	0	0	0
16	INT_RATEBASE	619,864,245	-	267,090,344	130,478,832	13,844,246	15,671,928	954,739	175,073,415	16,750,740
17	INT_Income_before_tax	53,749,542	-	19,574,954	21,183,870	1,439,853	1,596,129	75,372	8,842,557	1,036,807
18	INT_REV_REQ_b/f gross up	168,506,556	-	82,832,062	35,110,242	3,612,714	3,643,417	224,785	38,723,454	4,359,883
19	INT_REV_REQ_xGRT	393,644,138	-	203,063,328	76,725,885	8,171,394	7,922,959	500,967	87,088,829	10,170,776
20	Allocation Factor %									
21	INT T&D PLANT	100.0%	-	47.9%	20.0%	2.0%	2.3%	0.1%	25.3%	2.4%
22	INT TOTAL PLANT	100.0%	-	48.5%	19.8%	2.0%	2.2%	0.1%	24.9%	2.4%
23	INT INTANGIBLE	100.0%	-	60.2%	17.0%	1.4%	1.5%	0.1%	17.9%	1.9%
24	INT DISTPT	100.0%	-	48.5%	20.1%	2.0%	2.3%	0.1%	24.8%	2.2%
25	INT_TRANS-MAIN	100.0%		18.2%	12.5%	1.4%	1.7%	0.2%	52.0%	14.2%
26	INT MAIN-SERVICE	100.0%		48.9%	19.7%	1.9%	2.4%	0.1%	25.4%	1.6%
27	INT_DIST-MAINS	100.0%	-	33.1%	22.8%	2.6%	3.3%	0.2%	35.7%	2.3%
28	INT SERVICES	100.0%		87.6%	11.8%	0.3%	0.1%	0.0%	0.1%	0.0%
29	INT OM	100.0%		52.3%	19.4%	2.2%	1.9%	0.1%	21.1%	2.9%
30	INT 871-881	100.0%		44.0%	20.7%	2.3%	2.3%	0.1%	26.7%	3.9%
31	INT 886-894	100.0%		43.4%	21.3%	2.3%	2.4%	0.2%	27.0%	3.4%
32	-	100.0%		65.0%	25.5%	2.7%	1.7%	0.2%	4.6%	0.3%
33	INT LABOR	100.0%		54.0%	19.3%	2.2%	1.9%	0.1%	19.7%	2.9%
34	INT PLANT LABOR	100.0%		51.3%	19.5%	2.2%	2.0%	0.1%	22.3%	2.7%
35	INT RATEBASE	100.0%		43.1%	21.0%	2.2%	2.5%	0.2%	28.2%	2.7%
	INT_Income before tax	100.0%		36.4%	39.4%	2.2%	3.0%	0.1%	16.5%	1.9%
	INT_INCOME_belore_tax	100.0%		49.2%	20.8%	2.1%	2.2%	0.1%	23.0%	2.6%
	INT_REV_REQ_b/r gross up	100.0%		49.2 <i>%</i> 51.6%	19.5%	2.1%	2.2%	0.1%	23.0%	2.6%
38		100.0%	-	51.0%	19.5%	2.1%	2.0%	0.1%	22.1%	2.0%

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 4 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line					Res	GSC		GSI	GSLV	Interruptible	Transport		
No.	Revenue Requirement Summary		Total System		503	504		505	511	570	663	Sp	l Contracts
1	Rate Base												
2	Plant in Service	\$	1,141,765,084	\$	554,197,257			22,671,803 \$	25,335,708			Ş	27,578,516
3	Accumulated Reserve		(482,855,823)		(268,395,802)	(87,987,8		(8,040,006)	(8,782,520)	(519,671)	(99,255,488)		(9,874,460)
4	Other Rate Base Items		(39,045,016)		(18,711,111)	(7,796,3		(787,551)	(881,260)	(53,087)	(9,862,368)		(953,317)
5	Total Rate Base	\$	619,864,245	\$	267,090,344	130,478,8	32 \$	13,844,246 \$	15,671,928	\$ 954,739	\$ 175,073,415	\$	16,750,740
6	Rate of Return Under Current ROR												
7	Revenue at Current Rates												
8	Gas Rate Schedule Margin	\$	125,366,416	\$	58,676,043	31,458,3	85 \$	2,700,980 \$	2,740,307	\$ 166,823	\$ 26,475,875	\$	3,148,002
9	Gas Non-Margin Revenue		19,501,617		9,097,129	7,231,6	97	617,439	617,105	21,204	1,668,355		248,689
10	Other Revenues		761,217		356,118	203,2	99	17,437	17,642	988	147,885		17,848
11	Total Revenue	\$	145,629,250	\$	68,129,289	38,893,3	81 \$	3,335,856 \$	3,375,054	\$ 189,014	\$ 28,292,115	\$	3,414,539
12	Expenses at Current Rates												
13	O&M and A&G Expenses	\$	59,594,378	\$	31,493,157	11,550,2	16 \$	1,309,460 \$	1,129,922	\$ 74,626	\$ 12,311,037	\$	1,725,959
14	Depreciation and Amortization Expense		32,285,329		17,061,179	6,159,2		586,543	649,003	39,016	7,138,521		651,773
15	Taxes Other Than Income		4,589,140		2,360,560	893,7		94,211	93,209	5,941	1,021,128		120,381
16	Taxes Other Than Income - GRT		23,745,034		11,108,567	6,341,6		543,916	550,307	30,819	4,613,065		556,745
17	Total Operating Expenses	\$	120,213,881	\$	62,023,462	24,944,8	36 \$	2,534,130 \$	2,422,441	\$ 150,403	\$ 25,083,752	\$	3,054,858
18	Earnings Before Interest and Taxes	Ś	25,415,369	\$	6,105,827	13,948,5	46 Ś	801,727 \$	952,613	\$ 38,612	\$ 3,208,364	Ś	359,681
10		Ŧ	_0,1_0,000	*	0,200,027	20,0 10,0			502,020	<i> </i>	<i>,</i>	Ŧ	000,002
19	Current Federal Income Taxes	\$	(5,096,068)	\$	(1,224,287)	(2,796,8	41) \$	(160,755) \$	(191,010)	\$ (7,742)	\$ (643,313)	\$	(72,120)
20	Deferred Income Tax		4,456,659		1,920,309	938,1	08	99,536	112,677	6,864	1,258,731		120,433
21	Total Income Taxes	\$	(639,408)	\$	696,022	(1,858,7	32) \$	(61,219) \$	(78,333)	\$ (878)	\$ 615,418	\$	48,313
22	Total Expenses at Current Rates	\$	119,574,472	\$	62,719,484	23,086,1	03\$	2,472,911 \$	2,344,108	\$ 149,525	\$ 25,699,170	\$	3,103,171
23	Operating Income at Current Rates	\$	26,054,777	\$	5,409,806	15,807,2	78 \$	862,945 \$	1,030,946	\$ 39,490	\$ 2,592,945	\$	311,368
24	Current Rate of Return		4.20%		2.03%	12.1	1%	6.23%	6.58%	4.14%	1.48%		1.86%
25	Relative Rate of Return		1.00		0.48	2.	88	1.48	1.57	0.98	0.35		0.44
26	Current Revenue to Cost Ratio		0.83		0.78	1.	11	0.89	0.90	0.80	0.68		0.74
27	Current Parity Ratio		1.00		0.94	1.	34	1.08	1.08	0.97	0.82		0.89
28	Rate of Return Under Equal ROR												
29	Revenue Requirement at Equal Rates of Return												
30	Required Return		7.89%		7.89%	7.8	9%	7.89%	7.89%	7.89%	7.89%		7.89%
31	Required Operating Income	\$	48,932,084	\$	21,084,112	10,299,9	99 \$	1,092,865 \$	1,237,142	\$ 75,367	\$ 13,820,295	\$	1,322,303

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 4 - Summary of Cost of Service and Rate of Return Under Present and Proposed Rates

Line				Res	GSC	GSI	GSLV	Interruptible	Transport	
No.	Revenue Requirement Summary	1	Total System	 503	504	505	511	570	663	Spl Contracts
32	Expenses at Required Return									
33	O&M and A&G Expenses	\$	59,594,378	\$ 31,493,157 \$	11,550,216 \$	1,309,460 \$	1,129,922		12,311,037	\$ 1,725,959
34	Depreciation and Amortization Expense		32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
35	Taxes Other Than Income		4,589,140	2,360,560	893,709	94,211	93,209	5,941	1,021,128	120,381
36	Taxes Other Than Income - GRT		23,745,034	 11,108,567	6,341,615	543,916	550,307	30,819	4,613,065	556,745
37	Total Operating Expenses	\$	120,213,881	\$ 62,023,462 \$	24,944,836 \$	2,534,130 \$	2,422,441	\$ 150,403 \$	25,083,752	\$ 3,054,858
38	Current Federal Income Taxes	\$	(5,096,068)	\$ (1,224,287) \$	(2,796,841) \$		(191,010)		(643,313)	
39	Deferred Income Tax		4,456,659	 1,920,309	938,108	99,536	112,677	6,864	1,258,731	120,433
40	Income Taxes and Other	\$	(639,408)	\$ 696,022 \$	(1,858,732) \$	(61,219) \$	(78,333)	\$ (878) \$	615,418	\$ 48,313
41	Increase - Federal Income Tax	\$	6,081,309	\$ 2,620,346 \$	1,280,090 \$	135,822 \$	153,753	\$ 9,367 \$	1,717,595	\$ 164,337
42	Increase - Uncollectable Accounts		204,645	156,706	41,846	6,093	-	-	-	-
43	Increase - Revenue Taxes		1,295,089	 636,621	269,846	27,766	28,002	1,728	297,616	33,509
44	Revenue Increase Related Expenses	\$	7,581,044	\$ 3,413,674 \$	1,591,782 \$	169,682 \$	181,755	\$ 11,094 \$	2,015,211	\$ 197,845
45	Total Expenses at Required Return	\$	127,155,516	\$ 66,133,158 \$	24,677,886 \$	2,642,592 \$	2,525,863	\$ 160,619 \$	27,714,381	\$ 3,301,017
46	Total Revenue Requirement at Equal Rates of Return	\$	176,087,600	\$ 87,217,269 \$	34,977,885 \$	3,735,457 \$	3,763,005	\$ 235,986 \$	41,534,677	\$ 4,623,320
47	LESS Current Miscellaneous Revenue Margin									
48	current Miscellaneous Revenue Margin		761,217	 356,118	203,299	17,437	17,642	988	147,885	17,848
49	Total Rate Margin at Equal Rates of Return	\$	175,326,383	\$ 86,861,152 \$	34,774,586 \$	3,718,020 \$	3,745,363	\$ 234,998 \$	41,386,792	\$ 4,605,472
50	Total Current Rate Margin	\$	144,868,033	\$ 67,773,172 \$	38,690,082 \$	3,318,419 \$	3,357,412	\$ 188,026 \$	28,144,230	\$ 3,396,691
51	Base Rate Margin (Deficiency)/Surplus	\$	(30,458,350)	\$ (19,087,980) \$	3,915,497 \$	(399,601) \$	(387,951)	\$ (46,972) \$	(13,242,561)	\$ (1,208,781)
52	Proposed Margin Increase	\$	30,458,350	\$ 17,819,520 \$	2,798,895 \$	399,601 \$	387,951	\$ 46,972 \$	9,005,411	\$-
53	Total Revenue as Proposed	\$	176,087,600	\$ 85,948,809 \$	41,692,277 \$	3,735,457 \$	3,763,005	\$ 235,986 \$	37,297,526	\$ 3,414,539
54	Income Prior to Taxes	\$	49,917,325	\$ 21,211,711 \$	15,497,641 \$	1,067,931 \$	1,199,885	\$ 76,992 \$	10,657,426	\$ 205,739
55	Income Taxes and Other	\$	985,241	\$ 1,396,059 \$	(1,516,750) \$		(37,257)		1,074,282	
56	Proposed Operating Income	\$	48,932,084	\$ 19,815,652 \$	17,014,391 \$	1,092,865 \$	1,237,142	\$ 75,367 \$	9,583,145	\$ 113,522
57	Proposed Rate of Return		7.89%	7.42%	13.04%	7.89%	7.89%	7.89%	5.47%	0.68%
58	Relative Rate of Return		1.00	0.94	1.65	1.00	1.00	1.00	0.69	0.09
59	Proposed Revenue to Cost Ratio		1.00	0.99	1.19	1.00	1.00	1.00	0.90	0.74
60	Proposed Parity Ratio		1.00	0.99	1.19	1.00	1.00	1.00	0.90	0.74

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Art Fax         Art Fax         Fast Socie           9 Productions         201         124.56         54.765         2.274         12.83         2.577         155         2.84.55         2           9 Comparison         201         124.56         54.756         7.757         2.777         1.33         138         3.84.77         1.33         1.38         54.967         2.375         1.33         1.38         3.84.77         1.33         1.38         3.84.77         1.33         1.38         54.967         2.377         1.33         1.38         3.84.77         1.375	Line	FERC		Res	GSC	GSI	GSLV	Interruptible	Transport	
Path         Path <th< th=""><th>No. Account Description</th><th>Account</th><th>Account Balance</th><th>503</th><th>504</th><th>505</th><th>511</th><th>570</th><th>663</th><th>Spl Contracts</th></th<>	No. Account Description	Account	Account Balance	503	504	505	511	570	663	Spl Contracts
Participation         1         <										
Image         Image <th< td=""><td>1 RATE BASE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1 RATE BASE									
4         Organization         301         114.156         54.706         22.737         2.303         2.577         15.35         28.835         2.           6         Mice, intragible Pieter - Healtened         301         81.637.86         72.357         2.735         2.775         31.81         88.84.897         3.85           6         Mice, intragible Pieter - Healtened         301         81.607.86         72.82.04         88.60.01         49.704         9.244.401         99.744.401         99.744.901         99.541         88.80.10         2.29         90.22.861         3.80.97	2 Plant in Service									
	3 Intangible Plant									
6         Mix. Intrangible Plant. Tronging Network Related         303         1.407.061         9.234.640         492.041         9.24.640         492.041         9.24.640         492.041         9.24.640         492.041         9.24.640         492.041         9.24.640         492.041         9.24.640         492.04         192.012.078         16.666,116         2.255.641         40.072         8.074         5.73         15.741         1.99.012.078         16.666,116         2.255.641         40.072         8.074         5.73         15.741         1.99.012.078         16.666,116         2.255.641         40.072         8.074         7.33         1.99.012.078         16.666,116         2.256.051         1.716         2.158.580         2.954.44         2.91.05         1.30.76         1.716         2.158.580         2.954.44         2.91.05         2.35.080         1.954.44         2.91.05         2.35.080         1.954.44         2.91.05         2.35.080         1.954.44         2.91.05         2.35.080         2.954.44         2.91.05         2.35.080         2.954.44         2.91.05         2.92.07         3.10.76         2.72.72.21.05         2.92.07         3.10.76         2.94.44         2.91.05         3.92.07.05         3.92.07.05         3.92.07.05         3.92.07.05         3.92.07.05         3.92.0	4 Organization	301	114,156	54,706	22,794	2,303	2,577	155	28,835	2,787
9         Mate, hangber Fahr Trongshrips Reined         303         1.407.086         114,127         10,276         11,276         1	5 Franchises & Consents	302	138,158	66,208	27,587	2,787	3,118	188	34,897	3,373
8         Max. Internighter Frait- Customer Related         303         10.001.028         16.8680.038         22.525.94         40.372         8.074         57.1         15.741           10         Transmission plant         35.515         3.448.157         9.774.052         76.9544         85.8100         5.2562         10.25.517         1.075.177         1.076         1.076.177         1.076.177         1.076.177         1.076.177         1.076.178 <td>6 Misc. Intangible Plant - Plant Related</td> <td>303</td> <td>36,598,487</td> <td>17,538,688</td> <td>7,307,811</td> <td>738,204</td> <td>826,041</td> <td>49,761</td> <td>9,244,401</td> <td>893,583</td>	6 Misc. Intangible Plant - Plant Related	303	36,598,487	17,538,688	7,307,811	738,204	826,041	49,761	9,244,401	893,583
9         Statuti-Introgebie Plant         5/258,915         34.481,379         5/74.012         786,941         886,010         5/268,017         3.099           10         Taximistion plant         1         Land and lang highs         365.1         1.409,621         261,062         179,100         19,462         24,465         2,438         747,566         137,           10         Statutures and improvements         367         16,513,251         3,132,473         1,145,54         3,132,473         1,145,54         2,132,839         224,844         2,015         8,723,72         2,166           11         Lond and Lang Rights         367         15,735,338         2,208,145         3,123,273         -         <	7 Misc. Intangible Plant - Throughtput Related	303	1,407,086	141,672	100,247	13,276	18,199	2,287	932,324	199,080
10       Taxamistics plat       265.1       24405 (21       221,023       179,100       13,462       24,466       2,418       747,566       177,77         11       Mains       367       16.038,221       3,133,283       21,0954       233,901       23,464       223,901       237,272       2,166         13       Mains       367       16.038,221       3,133,283       21,0954       233,901       23,444       220,118       877,272       2,166         14       Mains       366       13,338       2,5065       17,195       1.89       2.349       232       71,774       16         15       Communication equipment       306       13,2338       2,5065       17,195       1.897       31,878       9,857,541       2,651,1         16       Communication equipment       376       10,823,901       3,442,412       2,361,445       25,6076       322,417       31,878       9,857,541       2,652,423         17       Ustand and fights       374       2,652,242       871,440       600,816       67,005       56,457       4,736       90,316       60,01       32,817,44       53,837,44       53,839       1,35,258       1,352,358       1,352,358       1,352,358       1,352,318 <td>8 Misc. Intangible Plant - Customer Related</td> <td>303</td> <td></td> <td>16,680,105</td> <td>2,255,594</td> <td>40,372</td> <td></td> <td></td> <td>15,741</td> <td>571</td>	8 Misc. Intangible Plant - Customer Related	303		16,680,105	2,255,594	40,372			15,741	571
11         Lad and Line Regists         365.1         1.408,621         221,062         173,100         19,462         24,48         747,566         175,503	9 Subtotal - Intangible Plant		57,258,915	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
11         Lad and Line Regists         365.1         1.408,621         221,062         175,100         19,462         24,48         747,566         175, 233         175, 233         175,00         19,462         24,48         747,566         175, 233         175,00         19,462         24,48         747,566         175,55         171,65         233         65,72,72         1,00         1.0 <th< td=""><td>10 Transmission plant</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	10 Transmission plant									
12       Structures and Improvements:       396       14/4315       23/233       2,19,795       1,716       2,188       213       65,222       15,         13       Mains - Direct       367,1       33,8276       - </td <td>-</td> <td>365.1</td> <td>1 409 621</td> <td>261.062</td> <td>179 100</td> <td>19 462</td> <td>24 466</td> <td>2 418</td> <td>747 566</td> <td>175,548</td>	-	365.1	1 409 621	261.062	179 100	19 462	24 466	2 418	747 566	175,548
13       Mains       367       16.018,251       3.13,268       2.449.554       2.23,580       2.23,644       2.0.15       6.072,739       2.100         15       Compressor station equipment       363       36.75       -       -       -       -       356         16       Measuring and regulating station equipment       363       - <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>15,482</td></td<>	-									15,482
14       Mains - Direct       367,1       336,276       -       -       -       -       -       -       336,1         15       Compressor station equipment       369       135,338       25,066       17,195       1,869       2,449       232       71,774       16,         16       Mexauring and regulation equipment       369       135,338       25,066       322,617       31,878       9,857,541       2,651,         18       Subtotal - Tranmission plant       -										2,106,923
Is         Compressor station equipment         368         1 <th1< th="">         1         <th1< th="">         1</th1<></th1<>				-	2,145,554	-	200,044	25,015		336,276
16         Messuring and regulating station equipment         369         15.38         25.06         17.195         1.600         2.3.49         222         7.7.74         16.5           18         Subtoti - Transmission plant         -			-	-	-				-	
17         Communication equipment         370         1 </td <td></td> <td></td> <td>135 338</td> <td>25.065</td> <td>17 195</td> <td>1 869</td> <td>2 349</td> <td>232</td> <td>71 774</td> <td>16,854</td>			135 338	25.065	17 195	1 869	2 349	232	71 774	16,854
18       Subbotal - Transmission plant       18       3.442,412       2.361,645       256,626       322,617       31,878       9.657,541       2.651,265         19       Distribution Plant       2       2       871,440       600,816       67,605       86,457       4,736       940,316       600,         21       Structures and Improvements       375       1.033,279       361,045       249,543       28,077       13,878       9,677,142       550,611       156,553,33         23       Mains Steel IP >67       376,1       3.729,541       2.040,171       1.400,556       152,555       152,015       19,048       5,924,550         25       Mains Steel IP >47"       376,1       32,649,735       2.728,650       300,217       2.455,030       2.875,858       449,892       21,61,255         26       Mains Steel IP >47"       376,1       26,645,075       116,655,631,1       3,14,348,4995       2,17,9788       2,484,104       2,66,707       4,66,6405         27       Mains Steel IP >47"       376,1       12,654,013       21,649,016       116,556,31       3,14,348,4995       2,17,9788       2,484,64       6,37,717       19,674,43       10,552,75         29       Mains Steel IP >7"       376,1       22,	0 0 0 11		-				2,015			
9         Distribution Plant           20         Land and Land Rights         374         2.632,242         871,440         600,816         67,605         86,457         4,736         940,316         60,252           21         Structures and Improvements         376         257,242,888         53,962,106         37,082,700         4,083,765         5,077,142         503,651         156,653,533           22         Mains Steel IP ><6"		570	18,923,801	3,442,412	2,361,645	256,626	322,617	31,878	9,857,541	2,651,082
20       Land and Land Rights       374       2.632,242       281,440       600,816       67,605       66,457       4,736       990,316       600,303         21       Structures and improvements       375       1.093,379       361,494       248,543       28,070       403,3765       5077,142       503,651       156,553,23         22       Mains Steel IP >4"       376.1       12,254,705       3,968,735       2,729,550       302,019       383,104       38,064       4,832,223         24       Mains Steel IP >2.4"       376.1       12,264,705       3,968,775       2,738,785       6,730,712       745,310       946,917       6,646       10,852,225         25       Mains Steel IP >2.4"       376.1       12,264,307       11,865,666       8,066,133       914,336       1,174,554       40,726       6,740,817         26       Mains Flastic IP 4"       376.1       12,792,414       65,707.39       44,946,817       4,652,065       12,953,33       5,221       1,552,764       346,44       63,717       1,963,353       43,196,81       1,27,92,44       64,944       63,717       1,963,33       6,424       63,019       5,221       15,22,764       346,446       63,717       1,963,353       6,42,724,43       342,416										
21       Structures and Imgrovements       375       1.093,279       35,345       24,343,43       28,079       35,300       1.467       390,052       25,255         23       Mains High Pressure       376       257,624,885       53,962,10       4033,745       500,711,142       503,861,10       506,753,122       500,831,04       38,964       4,852,233       44         24       Mains Steel IP > 4"       376,1       12,254,705       3,966,735       2,79,950       302,019       383,104       38,964       4,822,233         26       Mains Steel IP > 4"       376,1       26,447,522       29,486,735       20,304,512       2,200,900       2,875,858       49,992       21,21,235       7         27       Mains Steel IP < 4"										
22         Mains : High Pressure         376         257 262.888         359.62.106         37.032.700         4,033.785         5,077,142         503,651         155,653.523           24         Mains Steel IP >4-6"         376.1         122,54,705         3,968,735         2,729,650         302,019         383,104         38,964         4,82,233           24         Mains Steel IP >4-6"         376.1         12,254,705         3,968,735         2,729,650         302,019         383,104         38,964         4,82,233           25         Mains Steel IP >4-4"         376.1         22,449,656         2,034,612         2,260,985         49,892         22,12,6125           26         Mains Plastic IP 4"         376.1         49,20,003         2,364,910         1,37,852         2,444,404         226,670         4,662,695           29         Mains Plastic IP 4"         376.1         127,952,414         65,307,539         45,196,851         1,37,978         2,427,919         43,933         5,432,099           31         Compressor Station         377         2,297,915         542,250         377,007         40,424         63,117         19,003,153         4,626,           32         M & R Station Equipment - entral         379         4,351,552	0									60,873
23       Mains Steel IP >-6"       376.1       9,729,54.1       2,240,817       1,400,556       152,555       192,015       19,048       5,924,550         25       Mains Steel IP >-4."       376.1       122,547,05       3,968,755       6,730,712       745,910       946,617       96,646       10,185,223         25       Mains Steel IP >-2."       376.1       726,475,22       29,695,652       20,304,513       914,935       1,174,554       10,7569       6,740,817         26       Mains Sheati IP 2"       376.1       28,689,677       11,685,568       8,066,133       914,935       1,174,554       10,7569       6,740,817         28       Mains Plastic IP 2"       376.1       127,992,15       542,220       372,017       6,754,019       43,335       5,422,991         30       Mains Shatic IP 2"       376.1       123,963,161       -	·				,			,	,	25,283
24       Mains Steel IP >-4"       376.1       12,224,705       3,968,735       2,729,650       302,019       383,104       38,964       4,832,235         25       Mains Steel IP >-24"       376.1       76,147,522       22,485,655       20,304,512       2,260,350       2,875,888       449,892       21,212,123       745,910       946,917       96,546       10,185,225         27       Mains Steel IP -2"       376.1       76,247,522       29,485,655       20,304,512       2,260,390       2,875,888       449,892       21,212,133         27       Mains Plastic IP 4"       376.1       127,952,414       65,307,539       45,196,851       5,217,974       6,754,019       43,933       5,432,099         20       Mains Plastic IP 4"       376.1       127,952,414       65,307,539       45,196,851       5,217,974       6,754,019       5,021       1,552,764       366,275         21       M & R. Station Equipment - city gate       379       4,252,512       542,250       372,007       40,424       50,813       7,770,3159       4,626,371         23       M & R. Station Equipment - city gate       380       245,312,55       153,00,30       29,114,342       805,403       16,061       27,714       424,424       453,18       3,777,1	5								, ,	-
25       Mains Steel IP > 2-4"       376.1       28.489.005       9.783.785       6.730.712       745.910       94.69.17       695.664       10.185.225         26       Mains Steel IP > 2-2"       376.1       28.689.677       11.685.668       8.066.133       914.395       11.74.554       107.569       6.740,012       745.910       4.98.92       21.261.235         28       Mains Plastic IP 4"       376.1       127.952.414       65.075.59       45.179.88       2.428.104       22.667.0       4.662.695         20       Mains Plastic IP 2"       376.1       13.963.161       -										-
26       Mains Steel IP -2"       376.1       76, 247,522       29,495,635       20,304,512       2,260,300       2,287,583       49,892       21,261,235         28       Mains Plastic IP 4"       376.1       49,201,903       23,649,016       16,355,631       11,879,788       2,428,104       226,670       4,662,695         29       Mains Plastic IP 4"       376.1       127,952,414       65,307,539       45,196,851       5,217,974       6,740,019       43,933       5,432,099         20       Mains Plastic IP 4"       376.1       127,952,414       65,307,539       45,196,851       5,217,974       6,740,019       43,933       5,432,099         31       Compressor Station       377       2,927,915       542,250       372,007       40,424       50,819       5,021       1,552,764       346,         33       M & R. Station Equipment - city gate       379       4,51,552       215,300,430       29,114,342       805,403       161,081       -       -       -       7,870       228,044       222,746,770       1,372,815       141,865       3,700,163       220,714       346       3,761,163       220,763       241,214       241,224       23,184       26,774,24       241,224       23,145       3,761,163       22,304<										-
27       Mains Plastic IP 4"       376.1       28,08,07       11,685,68       8,066,133       91,436       1,74,554       107,569       6,740,817         28       Mains Plastic IP 4"       376.1       49,201,903       23,649,016       16,355,631       1,879,788       2,428,104       226,670       4,662,695         30       Mains Plastic IP 2"       376.1       12,7952,414       65,307,539       4,196,851       5,217,974       6,740,817       43,963,         30       Mark Station Equipment - general       376       377       2,227,915       542,250       372,007       40,424       60,819       5,217,974       644,844       63,717       19,703,159       4,626,         31       Compressor Station       377       2,227,915       542,250       352,088       600,79       75,528       7,463       2,207,763       541,         34       Services       3801       245,381,255       215,300,430       29,114,342       805,403       161,081       -       -       -       7,873       298,204       22,307,763       541,033         35       Services       3801       2,47,188       5,702,0907       20,207,172       1,327,815       240,865       370,713       242,816       376,12       240,381 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>										-
28       Mains Plastic IP 2"       376.1       49.00.03       23.649.016       16.355.631       1.879.788       2.428.104       226.670       4.662.695         29       Mains Plastic IP 2"       376.1       127.952.414       65.307.539       45.196.851       5.27.774       6754.019       43.933       5.432.099         31       Compressor Station       377       2.927.915       542.250       372.007       40.424       50.819       5.021       1,552.764       366.436         33       M & R Station Equipment - general       378       37.152.569       6.800.661       4.720.433       512.9444       63.17       17.701.159       4.662.         34       Bervices - Oirect       380       2.443.152       215.800.430       221.1342       805.03       161.081       -       -       -       7.870       228.04       22.3         35       Services - Oirect       380       2.443.168       57.020.077       2.020.166       2.071.727       1.372.815       141.865       3.707.163       230.3         36       Industrial M & R Station Equipment       381       10.477.784       4.695.035       4.017.478       4.023.84       15.720       3.065.788       2.405.33         38       Industrial M & R Station Equip										-
29       Mains Plastic IP 2"       376.1       127,952,414       65,307,539       45,196,851       5,217,974       6,754,019       43,933       5,432,099         30       Mains - Direct       376.1       13,963,161       -<										-
30       Mains - Direct       376.1       13,963,161       -       -       -       -       13,963,161         31       Compressor Station       377       2,927,915       542,250       372,007       40,424       50,819       5,021       1,552,764       384,         33       M & R Station Equipment - general       378       37,152,559       6,880,661       4,720,433       512,942       644,844       63,711       19,703,159       4,642,44         34       M & R Station Equipment - city gate       379       4,351,552       805,908       552,888       60,079       75,528       7,463       2,307,763       541,         35       Services - Direct       380.1       328,316       -       -       -       -       7,870       298,204       22,         36       Meters       381       64,745,168       57,020,907       20,201,166       2,071,727       1,372,815       141,865       3,707,163       230,         37       House Regulator & Install.       383       10,177,744       4,695,305       40,174,78       472,415       247,243       247,24,52       247,24,52       247,24,52       247,24,52       247,24,52       247,24,52       247,24,52       247,24,52       247,24,52       247,		376.1	49,201,903	23,649,016	16,355,631	1,879,788	2,428,104		4,662,695	-
31       Compressor Station       377       2,927,915       542,250       372,007       40,424       50,819       5,021       1,552,764       364,         32       M & R Station Equipment - general       378       377,152,569       6,880,661       4,720,433       512,942       644,844       65,717       19,703,159       4,626,         34       Services       380       245,381,255       215,300,430       29,114,342       805,403       161,081       -		376.1		65,307,539	45,196,851	5,217,974	6,754,019	43,933	5,432,099	-
32       M & R Station Equipment - general       378       37,152,569       6,880,661       4,720,433       512,942       644,844       63,717       19,703,159       4,626,         33       M & R Station Equipment - city gate       379       4,351,552       805,908       552,888       60,079       75,528       7,463       2,307,63       541,         35       Services - Direct       380.1       328,316       -       -       -       7,870       298,204       22,         36       Meters       381       84,745,168       57,020,907       20,200,166       2,071,727       1,372,815       141,865       3,707,163       230,         38       Industrial M & R Station Equipment       385       10,604,873       -       4,083,899       793,667       240,381       15,720       3,065,788       2,405,         39       Subtotal - Distribution Plant       389       3,224,759       1,545,366       643,904       65,505       63,279       3,812       708,167       268,418,41       78,43         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,303       451,119       504,777       3,812       708,167       668,         42       Structures and Improvements	30 Mains - Direct	376.1	13,963,161	-	-	-	-	-	-	13,963,161
33       M & R Station Equipment - city gate       379       4,351,552       805,908       552,888       60,079       75,528       7,463       2,307,763       541,         34       Services       380       245,381,255       215,300,400       29,114,342       805,003       161,081       -	31 Compressor Station	377	2,927,915	542,250	372,007	40,424	50,819	5,021	1,552,764	364,629
34       Services       380       245,381,255       215,300,430       29,114,342       805,403       161,081       -	32 M & R Station Equipment - general	378	37,152,569	6,880,661	4,720,433	512,942	644,844	63,717	19,703,159	4,626,814
35       Services - Direct       380.1       328,316       -       -       -       7,870       298,204       22,         36       Meters       381       84,745,168       57,020,907       20,200,166       2,071,727       1,372,815       141,865       3,707,163       230,         37       House Regulator & Install.       383       10,177,784       4,969,035       4,017,478       472,415       247,224       23,188       658,732       633,         39       Subtotal - Distribution Plant       385       10,004,873       -       4,083,899       793,667       22,746,770       1,357,820       248,316,819       22,304         40       General Plant          39       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       546,         43       Office Furiture and Equipment       391       2,803,626       1,343,551       559,815       55,550       32,797       3,812       708,167       688,         45       Stores Equipment       392	33 M & R Station Equipment - city gate	379	4,351,552	805,908	552,888	60,079	75,528	7,463	2,307,763	541,923
36       Meters       381       84,745,168       57,02,097       20,200,166       2,071,727       1,372,815       141,865       3,707,163       230,         37       House Regulator & Install.       383       10,177,784       4,695,035       4,017,478       472,415       247,224       23,188       658,732       63,         38       Industrial M & R Station Equipment       385       10,604,873       -       4,083,899       793,667       240,381       15,720       3,065,788       2,405,         39       Subtoral - Distribution Plant       1,003,185,859       486,371,878       201,728,318       20,359,677       22,746,770       1,357,820       248,316,819       22,304,         40       General Plant       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       546,         43       Office Furniture and Equipment       391       2,603,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipmen		380		215,300,430	29,114,342	805,403	161,081	-	-	-
37       House Regulator & Install.       383       10,177,784       4,695,035       4,017,478       472,415       247,224       23,188       658,732       63,         38       Industrial M & R Station Equipment       385       10,604,873       -       4,083,899       793,667       240,381       15,720       3,065,788       2,405,         39       Subtotal - Distribution Plant       1,003,185,859       486,371,878       201,728,318       20,359,677       22,746,770       1,357,820       248,316,819       22,304,         40       General Plant       1       Land and Land Rights       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         41       Land and Land Rights       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,669       10,717,956       4,465,830       451,119       504,797       3,0409       5,649,287       546,45         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       638,45				-	-	-	-		298,204	22,242
38       Industrial M & R Station Equipment       385       10,604,873       -       4,083,899       793,667       240,381       15,720       3,065,788       2,405,         39       Subtotal - Distribution Plant       1,003,185,859       486,371,878       201,728,318       20,359,677       22,746,770       1,357,820       248,316,819       22,304,         40       General Plant       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       546,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       31,359       2,110,220       203,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,         46       Tools, Shop, and Garage Equipment       394	36 Meters	381	84,745,168	57,020,907	20,200,166	2,071,727	1,372,815	141,865	3,707,163	230,525
39       Subtotal - Distribution Plant       1,003,185,859       486,371,878       201,728,318       20,359,677       22,746,770       1,357,820       248,316,819       22,304,         40       General Plant       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         41       Land and Land Rights       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       546,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       13       25,243       2,         48       Power Operated Equipment       394       8,354,339       4,003,557       1,668,154       188,560       11,359       2,11,02,02       203,         48       Power Operated Equipment       396       4,575,621	37 House Regulator & Install.	383	10,177,784	4,695,035	4,017,478	472,415	247,224	23,188	658,732	63,711
40       General Plant         41       Land and Land Rights       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,0409       5,649,287       546,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,         46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,		385		-						2,405,417
41       Land and Land Rights       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       566,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       396       4,575,621<	39 Subtotal - Distribution Plant		1,003,185,859	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
41       Land and Land Rights       389       3,224,759       1,545,366       643,904       65,045       72,784       4,385       814,541       78,         42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       566,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       396       4,575,621<	40 General Plant									
42       Structures and Improvements       390       22,365,469       10,717,956       4,465,830       451,119       504,797       30,409       5,649,287       546,         43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,         46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       <		389	3,224,759	1.545.366	643.904	65.045	72,784	4,385	814,541	78,735
43       Office Furniture and Equipment       391       2,803,626       1,343,551       559,815       56,550       63,279       3,812       708,167       68,         44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,         46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       29,         50       Miscellaneous Equipment       398       82,98	5				,	,	,	,	,	546,072
44       Transportation Equipment       392       15,510,397       7,432,876       3,097,042       312,850       350,075       21,089       3,917,766       378,         45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,         46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       396       82,981       39,766       16,569       1,674       1,873       113       20,960       2,996       2,991,588       12,459,036       1,258,559       1,408,312       84,837	•									68,453
45       Stores Equipment       393       99,937       47,892       19,955       2,016       2,256       136       25,243       2,243         46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       129,955         50       Miscellaneous Equipment       397       62,396,509       29,901,588       12,459,036       1,674       1,873       113       20,960       2,951         51       Subtral - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,756										378,699
46       Tools, Shop, and Garage Equipment       394       8,354,339       4,003,557       1,668,154       168,510       188,560       11,359       2,110,220       203,         47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       129,950       29,960       2,3         50       Miscellaneous Equipment       39       82,981       39,766       16,569       1,674       1,873       113       20,960       2,9         51       Subtotal - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,73										2,440
47       Laboratory Equipment       395       59,304       28,420       11,842       1,196       1,339       81       14,980       1,         48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       129,950         50       Miscellaneous Equipment       398       82,981       39,766       16,569       1,674       1,873       113       20,960       2,951         51       Subtoal - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,554										203,978
48       Power Operated Equipment       396       4,575,621       2,192,724       913,638       92,292       103,273       6,221       1,155,755       111,         49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       129,         50       Miscellaneous Equipment       398       82,981       39,766       16,569       1,674       1,873       113       20,960       2,         51       Subtotal - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,										1,448
49       Communication Equipment       397       5,320,075       2,549,481       1,062,287       107,308       120,076       7,233       1,343,796       129,         50       Miscellaneous Equipment       398       82,981       39,766       16,569       1,674       1,873       113       20,960       2,         51       Subtotal - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,										111,718
50       Miscellaneous Equipment       398       82,981       39,766       16,569       1,674       1,873       113       20,960       2,0         51       Subtotal - General Plant       62,396,509       29,901,588       12,459,036       1,258,559       1,408,312       84,837       15,760,715       1,523,										129,894
51 Subtotal - General Plant         62,396,509         29,901,588         12,459,036         1,258,559         1,408,312         84,837         15,760,715         1,523,										2,026
		350								1,523,463
52 Total Plant in Service 1,141,765,084 554,197,257 226,263,031 22,671,803 25,335,708 1,527,496 284,191,272 27,578,			02,000,000	23,332,300	12, 100,000	1,200,000	1, 100,012	0.,007	10,700,710	2,525,405
	52 Total Plant in Service		1,141,765,084	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Line		FERC		Res	GSC	GSI	GSLV	Interruptible	Transport	
No.	Account Description	Account	Account Balance	503	504	505	511	570	663	Spl Contracts
53 54	Accumulated Depreciation & Amortization Intangible Plant									
55	Organization	301								
56	Franchises & Consents	301	(138,158)	(66,208)	(27,587)	(2,787)	(3,118)	(188)	(34,897)	(3,373)
57	Misc. Intangible Plant	303	(29,785,135)	(17,936,640)	(5,053,078)	(414,555)	(446,322)	(27,550)	(5,335,103)	(571,886)
	Subtotal - Intangible Plant	303	(29,923,293)	(18,002,848)	(5,080,665)	(417,342)	(449,441)	(27,738)	(5,370,000)	(575,260)
59	Transmission plant									
60	Land and Land Rights	365.1	(853,232)	(158,019)	(108,408)	(11,780)	(14,809)	(1,463)	(452,495)	(106,258)
61	Structures and improvements	366	(311)	(58)	(39)	(4)	(5)	(1)	(165)	(39)
62	Mains	367	(12,186,428)	(2,212,943)	(1,518,175)	(164,971)	(207,393)	(20,493)	(6,336,885)	(1,725,568)
63	Compressor station equipment	368	-	-	-	-	-	-	-	-
64	Measuring and regulating station equipment	369	(146,590)	(27,148)	(18,625)	(2,024)	(2,544)	(251)	(77,741)	(18,256)
65	Communication equipment	370	-	-	-	-	-	-	-	- (4.050.420)
66	Subtotal - Transmission plant		(13,186,560)	(2,398,167)	(1,645,247)	(178,779)	(224,752)	(22,208)	(6,867,287)	(1,850,120)
67	Distribution Plant									
68	Land and Land Rights	374	(903,300)	(299,050)	(206,180)	(23,200)	(29,669)	(1,625)	(322,686)	(20,890)
69	Structures and Improvements	375	(1,008,133)	(333,756)	(230,109)	(25,892)	(33,112)	(1,814)	(360,136)	(23,314)
70	Mains	376	(207,297,957)	(68,628,846)	(47,316,264)	(5,324,093)	(6,808,770)	(372,947)	(74,053,101)	(4,793,936)
71	Compressor Station	377	(1,190,619)	(220,503)	(151,275)	(16,438)	(20,665)	(2,042)	(631,422)	(148,274)
72	M & R Station Equipment - general	378	(5,868,337)	(1,086,817)	(745,604)	(81,020)	(101,855)	(10,064)	(3,112,161)	(730,816)
73	M & R Station Equipment - city gate	379	(101,402)	(18,780)	(12,884)	(1,400)	(1,760)	(174)	(53,776)	(12,628)
74	Services	380	(174,475,506)	(152,882,329)	(20,673,755)	(571,907)	(114,381)	(5,588)	(211,751)	(15,794)
75	Meters	381	(17,499,545)	(11,774,594)	(4,171,255)	(427,804)	(283,481)	(29,295)	(765,515)	(47,602)
76	House Regulator & Install.	383	(3,165,403)	(1,460,208)	(1,249,480)	(146,926)	(76,889)	(7,212)	(204,873)	(19,815)
77	Industrial M & R Station Equipment	385	(4,676,795)	-	(1,801,017)	(350,011)	(106,009)	(6,932)	(1,352,026)	(1,060,799)
78	Subtotal - Distribution Plant		(416,186,998)	(236,704,882)	(76,557,823)	(6,968,691)	(7,576,592)	(437,693)	(81,067,447)	(6,873,868)
79	General Plant									
80	Land and Land Rights	389	(132)	(63)	(26)	(3)	(3)	(0)	(33)	(3)
81	Structures and Improvements	390	(10,275,689)	(4,924,305)	(2,051,800)	(207,264)	(231,926)	(13,971)	(2,595,533)	(250,890)
82	Office Furniture and Equipment	391	(1,858,760)	(890,753)	(371,148)	(37,492)	(41,953)	(2,527)	(469,504)	(45,383)
83	Transportation Equipment	392	(5,366,840)	(2,571,891)	(1,071,625)	(108,251)	(121,132)	(7,297)	(1,355,608)	(131,036)
84	Stores Equipment	393	(50,733)	(24,312)	(10,130)	(1,023)	(1,145)	(69)	(12,815)	(1,239)
85	Tools, Shop, and Garage Equipment	394	(3,438,076)	(1,647,591)	(686,499)	(69,347)	(77,599)	(4,675)	(868,423)	(83,944)
86	Laboratory Equipment	395	(50,175)	(24,045)	(10,019)	(1,012)	(1,132)	(68)	(12,674)	(1,225)
87	Power Operated Equipment	396	(1,228,216)	(588,584)	(245,244)	(24,774)	(27,721)	(1,670)	(310,235)	(29,988)
88	Communication Equipment	397	(1,255,764)	(601,786)	(250,745)	(25,329)	(28,343)	(1,707)	(317,193)	(30,661)
89	Miscellaneous Equipment	398	(34,585)	(16,574)	(6,906)	(698)	(781)	(47)	(8,736)	(844)
90	Subtotal - General Plant		(23,558,972)	(11,289,905)	(4,704,143)	(475,193)	(531,735)	(32,032)	(5,950,753)	(575,212)
91	Total Accumulated Depreciation & Amortization		(482,855,823)	(268,395,802)	(87,987,877)	(8,040,006)	(8,782,520)	(519,671)	(99,255,488)	(9,874,460)
92	Other Rate Base Items									
93	Accumulated deferred income taxes	282	(77,593,767)	(37,184,401)	(15,493,552)	(1,565,093)	(1,751,320)	(105,499)	(19,599,385)	(1,894,517)
94	Customer advances for construction	252	(34,072)	(16,328)	(6,803)	(687)	(769)	(46)	(8,606)	(832)
95	Other regulatory liabilities	254	-	-	-	-	-	-	-	-
96	Working capital allowance	N/A	38,582,823	18,489,619	7,704,033	778,229	870,828	52,459	9,745,623	942,032
97	Total Other Rate Base Items		(39,045,016)	(18,711,111)	(7,796,322)	(787,551)	(881,260)	(53,087)	(9,862,368)	(953,317)
98	TOTAL RATE BASE		619,864,245	267,090,344	130,478,832	13,844,246	15,671,928	954,739	175,073,415	16,750,740

#### Washington Jurisdiction

Twelve-Months ended December 31, 2023

Line	FERC	Assessed Dalasses	Res 503	GSC 504	GSI 505	GSLV 511	Interruptible 570	Transport 663	Cal Contracto
No. Account Description	Account	Account Balance	505	504	505	511	570	605	Spl Contracts
99 OPERATION AND MAINTENANCE EXPENSE									
100 Production, Storage, LNG, Transmission, and Distribution Expense									
101 Other Gas Supply Expenses									
102 Other Gas Supply Expenses	813	572,095	191,342	133,200	15,981	21,044	2,389	169,256	38,883
103 Reserved		-	-	-	-	-	-	-	-
104 Subtotal - Other Gas Supply Expenses		572,095	191,342	133,200	15,981	21,044	2,389	169,256	38,883
105 Distribution Operation Expenses									
106 Operation supervision and engineering	870	2,775,472	1,221,841	574,267	63,683	63,706	4,035	740,541	107,398
107 Distribution load dispatching	871	222,743	74,987	53,061	7,027	9,633	1,211	63,306	13,518
108 Compressor Station	872	75,137	13,915	9,547	1,037	1,304	129	39,848	9,357
109 Mains and services expenses	874	3,385,519	1,654,674	665,271	65,011	79,677	4,360	860,789	55,736
110 Measuring and regulating station expenses—general	875	612,295	113,397	77,795	8,454	10,627	1,050	324,719	76,252
111 Measuring and regulating station expenses—industrial	876	625,852	-	241,013	46,839	14,186	928	180,929	141,957
112 Maintenance of Mains	877	87,749	29,051	20,029	2,254	2,882	158	31,347	2,029
113 Meter and house regulator expenses	878	(188,318)	(122,439)	(48,046)	(5,047)	(3,214)	(327)	(8,662)	(584)
114 Customer installations expenses	879	414,885	279,156	98,894	10,143	6,721	695	18,149	1,129
115 Other expenses	880	5,659,565	2,743,912	1,138,069	114,861	128,328	7,660	1,400,902	125,833
116 Rents	881	220,218	106,767	44,283	4,469	4,993	298	54,510	4,896
117 Subtotal - Distribution Operation Expenses		13,891,117	6,115,262	2,874,184	318,730	318,844	20,196	3,706,378	537,522
118 Distribution Maintenance Expenses									
119 Maintenance supervision and engineering	885	1,122,710	487,593	239,132	26,231	26,722	1,700	303,092	38,240
120 Structures & Improvements	886	5,261	2,551	1,058	107	119	-, 7	1,302	117
121 Maintenance of mains	887	4,809,861	1,592,371	1,097,862	123,533	157,981	8,653	1,718,228	111,232
122 Compressor Station	888	484,351	89,702	61,539	6,687	8,407	831	256,866	60,319
123 Maintenance of M&R station equipment—General	889	299,914	55,544	38,106	4,141	5,205	514	159,054	37,350
124 Maintenance of M&R station equipment—Industrial	890	370,681		142,748	27,742	8,402	549	107,161	84,078
125 Maintenance of M&R station equipment—City Gate	891	119,310	22,096	15,159	1,647	2,071	205	63,274	14,858
126 Maintenance of services	892	1,108,296	971,133	131,323	3,633	727	35	1,345	100
127 Maintenance of meters and house regulators	893	1,481,488	963,217	377,971	39,707	25,284	2,576	68,140	4,592
128 Maintenance of Other Equipment	894	1,439,813	698,061	289,529	29,221	32,647	1,949	356,394	32,012
129 Subtotal - Distribution Maintenance Expenses	031	11,241,683	4,882,267	2,394,427	262,648	267,566	17,020	3,034,856	382,900
130 Total Production, Storage, LNG, Transmission, and Distribution Expense		25,704,895	11,188,872	5,401,811	597,359	607,454	39,605	6,910,490	959,305
131 Customer Accounts, Service, and Sales Expense									
132 Customer Account									
133 Supervision	901	118,344	103,888	14,048	251	50	4	98	4
134 Meter reading expenses	902	536,858	377,607	51,108	66,572	13,447	948	26,229	948
135 Customer records and collection expenses	903	4,702,717	4,128,294	558,255	9,992	1,998	141	3,896	141
136 Uncollectible accounts	904	1,667,278	1,276,709	340,924	49,644	_,			
137 Miscellaneous customer accounts expenses	905	428	376	51	1	0	0	0	0
138 Subtotal - Customer Account	505	7,025,626	5,886,874	964,386	126,460	15,496	1,093	30,224	1,093
139 Customer Service & Information Expenses									
140 Supervision	907	-	-	-	-	-	-	-	-
141 Customer assistance expenses	908	(135,847)	(119,254)	(16,126)	(289)	(58)	(4)	(113)	(4)
142 Informational and instructional advertising expenses	909	67,654	59,390	8,031	(285)	29	(4)	56	(4)
143 Miscellaneous customer service and informational expenses	910	156,890	137,726	18,624	333	67	5	130	5
143 Wilscenarious customer service & Information Expenses	510	88,697	77,863	10,529	188	38	3	73	3

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### Casca Cascade Natural Gas Corp.

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Line	FERC		Res	GSC	GSI	GSLV	Interruptible	Transport	
No. Account Description	Account	Account Balance	503	504	505	511	570	663	Spl Contracts
145 Sales Expenses									
146 Supervision	911	-	-	-	-	-	-	-	-
147 Demonstrating and selling expenses	912	18,653	16,375	2,214	40	8	1	15	1
148 Advertising expenses	913	-	-	-	-	-	-	-	-
149 Miscellaneous sales expenses	916		-	-	-	-	-	-	-
150 Subtotal - Sales Expenses		18,653	16,375	2,214	40	8	1	15	1
151 Total Customer Accounts, Service, and Sales Expense		7,132,976	5,981,112	977,130	126,688	15,542	1,096	30,312	1,096
152 Administrative and General Expenses									
153 Administrative and general salaries	920	8,059,627	4,349,538	1,553,743	177,343	150,521	10,168	1,585,270	233,044
154 Office supplies and expenses	921	4,668,762	2,519,590	900,048	102,731	87,193	5,890	918,312	134,997
155 Outside services employed	923	2,572,187	1,388,132	495,869	56,598	48,038	3,245	505,931	74,375
176 Property insurance	924	98,811	47,352	19,730	1,993	2,230	134	24,959	2,413
157 Injuries and damages	925	2,025,774	1,093,249	390,531	44,575	37,833	2,556	398,455	58,575
158 Employee pensions and benefits	926	7,244,501	3,909,639	1,396,602	159,407	135,297	9,139	1,424,941	209,475
159 Regulatory commission expenses	928	-	-	-	-	-	-	-	-
160 General Advertising expenses	930.1	-	-	-	-	-	-	-	-
161 Miscellaneous general expenses	930.2	357,751	187,058	69,495	7,888	6,787	443	75,616	10,463
162 Rents	931	1,635,933	783,970	326,655	32,997	36,924	2,224	413,220	39,943
163 Maintenance of general plant	935	93,161	44,644	18,602	1,879	2,103	127	23,531	2,275
164 Total Administrative and General Expenses		26,756,507	14,323,173	5,171,275	585,412	506,926	33,926	5,370,235	765,559
165 TOTAL OPERATION AND MAINTENANCE EXPENSE		59,594,378	31,493,157	11,550,216	1,309,460	1,129,922	74,626	12,311,037	1,725,959
166 Adjustments, Depreciation and Amortization Expense									
167 Depreciation Expense									
168 Intangible Plant									
169 Organization	301	-	-	-	-	-	-	-	-
170 Franchises & Consents	302	-	-	-	-	-	-	-	-
171 Misc. Intangible Plant	303	3,451,569	2,078,538	585,562	48,040	51,721	3,193	618,244	66,271
172 Subtotal - Intangible Plant		3,451,569	2,078,538	585,562	48,040	51,721	3,193	618,244	66,271
173 Transmission plant									
174 Land and Land Rights	365.1	6,964	1,290	885	96	121	12	3,693	867
175 Structures and improvements	366	1,865	345	237	26	32	3	989	232
176 Mains	367	258,818	46,999	32,243	3,504	4,405	435	134,584	36,648
177 Compressor station equipment	368	-	-	-	-	-	-	-	-
178 Measuring and regulating station equipment	369	-	-	-	-	-	-	-	-
179 Communication equipment	370	-	-	-	-	-	-	-	-
180 Subtotal - Transmission plant		267,647	48,634	33,365	3,626	4,558	450	139,266	37,747

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Line	FERC		Res	GSC	GSI	GSLV	Interruptible	Transport	
No. Account Description	Account	Account Balance	503	504	505	511	570	663	Spl Contracts
181 Distribution Plant									
182 Land and Land Rights	374	35,102	11,621	8,012	902	1,153	63	12,540	812
183 Structures and Improvements	375	9,184	3,040	2,096	236	302	17	3,281	212
184 Mains	376	14,418,376	4,773,402	3,291,029	370,311	473,576	25,940	5,150,680	333,437
185 Compressor Station	377	50,360	9,327	6,399	695	874	20,010	26,708	6,272
186 M & R Station Equipment - general	378	731,906	135,549	92,993	10,105	12,703	1,255	388,152	91,148
187 M & R Station Equipment - city gate	379	85,726	15,876	10,892	1,184	1,488	147	45,463	10,676
188 Services	380	8,323,385	7,293,279	986,245	27,283	5,457	267	10,102	753
189 Meters	381	2,211,849	1,488,246	527,224	54,072	35,830	3,703	96,757	6,017
190 House Regulator & Install.	383	219,840	101,413	86,778	10,204	5,340	501	14,229	1,376
191 Industrial M & R Station Equipment	385	180,283	,	69,426	13,492	4,086	267	52,118	40,892
192 Subtotal - Distribution Plant		26,266,010	13,831,753	5,081,094	488,484	540,810	32,246	5,800,028	491,595
193 General Plant									
194 Land and Land Rights	389								
195 Structures and Improvements	390	252,506	121,006	50,419	5,093	5,699	343	63,781	6,165
196 Office Furniture and Equipment	390	841,129	403,085	167,953	16,966	18,985	1,144	212,461	20,537
197 Transportation Equipment	392	041,129	405,085	107,955	10,900	18,985	1,144	212,401	20,337
198 Stores Equipment	393	5,212	2,497	1,041	105	- 118	- 7	1,316	127
199 Tools, Shop, and Garage Equipment	393	876,583	420,075	175,032	17,681	118	, 1,192	221,416	21,403
200 Laboratory Equipment	395	8,629	4,135	1,723	17,081	19,785	1,192	2,180	21,403
	395	8,629	4,155	1,725	1/4	195	12	2,160	211
		-	-	-	-	-		-	-
202 Communication Equipment	397	312,435	149,725	62,386	6,302	7,052	425	78,918	7,628
203 Miscellaneous Equipment	398	3,610	1,730	721	73	81	5	912	88
204 Subtotal - General Plant		2,300,104	1,102,253	459,274	46,394	51,914	3,127	580,983	56,159
205 Total - Depreciation Expense		32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
206 Total Adjustments, Depreciation and Amortization Expense		32,285,329	17,061,179	6,159,295	586,543	649,003	39,016	7,138,521	651,773
207 Taxes									
208 Taxes Other Than Income Taxes									
209 TOIT - Gross Revenue Taxes	408.5	23,745,034	11,108,567	6,341,615	543,916	550,307	30,819	4,613,065	556,745
210 TOIT - Property, Payroll, & Misc. Taxes	408.1	4,589,140	2,360,560	893,709	94,211	93,209	5,941	1,021,128	120,381
211 Subtotal - Taxes Other Than Income Taxes		28,334,173	13,469,127	7,235,324	638,127	643,516	36,760	5,634,193	677,126
212 Income Taxes									
213 Income Taxes - Federal	409.1	(5,096,068)	(2,195,820)	(1,072,701)	(113,817)	(128,843)	(7,849)	(1,439,325)	(137,712)
214 Income Taxes - Provisions for Deferred Federal Income Taxes	410.1	43,294,489	18,654,955	9,113,309	966,953	1,094,608	66,684	12,228,023	1,169,957
215 Provision for Deferred Income Tax - Credit	411.1	(38,804,559)	(16,720,311)	(8,168,197)	(866,673)	(981,089)	(59,768)	(10,959,894)	(1,048,625)
216 Investment Tax Credit Adjustments	411.4	(33,271)	(14,336)	(7,003)	(743)	(841)	(51)	(9,397)	(899)
217 Subtotal - Income Taxes		(639,408)	(275,512)	(134,593)	(14,281)	(16,166)	(985)	(180,593)	(17,279)
218 Total Taxes		27,694,765	13,193,615	7,100,732	623,846	627,350	35,776	5,453,600	659,847
219 REVENUE REQUIREMENT AT EQUAL RATES OF RETURN									
220 Test Year Expenses at Current Rates		119,574,472	61,747,950	24,810,243	2,519,849	2,406,275	149,418	24,903,158	3,037,579
221 Return on Rate Base		48,932,084	21,084,112	10,299,999	1,092,865	1,237,142	75,367	13,820,295	1,322,303
222 Gross Up Items		.5,552,004			-				
223 Federal Income Tax		6,081,309	2,620,346	1,280,090	135,822	153,753	9,367	1,717,595	164,337
224 State Income Tax		-		-			-		
225 Uncollectable Account - Increase	904	204,645	156,706	41,846	6,093	-	-	-	-
226 Revenue Taxes	408.5	1,295,089	636,621	269,846	27,766	28,002	1,728	297,616	33,509
227 TOTAL REVENUE REQUIREMENT AT EQUAL RATES OF RETURN	400.5	176,087,600	86,245,736	36,702,024	3,782,395	3,825,172	235,879	40,738,665	4,557,728
		1, 0,007,000	33,2 +3,7 30	55,752,024	3,. 32,333	3,323,172	233,073	.0,, 30,003	.,557,720

#### Casca Cascade Natural Gas Corp. Washington Jurisdiction Twelve-Months ended December 31, 2023 Schedule 5 - Cost of Service Allocation Study Detail by Account

Line	FERC		Res	GSC	GSI	GSLV	Interruptible	Transport	
No. Account Description	Account	Account Balance	503	504	505	511	570	663	Spl Contracts

### 228 INTERNAL ALLOCATION FACTORS

	_	4 000 400 550	100.011.000	204 000 000	20.646.202	22.050.207	1 202 502	250 474 260	24.055.050
229 INT_T&D_PLANT		1,022,109,660	489,814,290	204,089,963	20,616,303	23,069,387	1,389,698	258,174,360	24,955,659
230 INT_TOTAL_PLANT		1,141,765,084	554,197,257	226,263,031	22,671,803	25,335,708	1,527,496	284,191,272	27,578,516
231 INT_INTANGIBLE		57,258,915	34,481,379	9,714,032	796,941	858,010	52,962	10,256,197	1,099,394
232 INT_DISTPT		1,003,185,859	486,371,878	201,728,318	20,359,677	22,746,770	1,357,820	248,316,819	22,304,577
233 INT_TRANS-MAIN		17,254,527	3,133,263	2,149,554	233,580	293,644	29,015	8,972,273	2,443,198
234 INT_MAIN-SERVICE		849,500,478	415,193,731	166,931,088	16,312,739	19,992,793	1,094,143	215,990,581	13,985,403
235 INT_DIST-MAINS		603,790,907	199,893,301	137,816,747	15,507,336	19,831,713	1,086,273	215,692,377	13,963,161
236 INT_SERVICES		245,709,570	215,300,430	29,114,342	805,403	161,081	7,870	298,204	22,242
237 INT_OM		32,837,872	17,169,984	6,378,941	724,047	622,996	40,701	6,940,802	960,401
238 INT_871-881		11,115,645	4,893,421	2,299,917	255,047	255,138	16,161	2,965,837	430,124
239 INT_886-894		10,118,973	4,394,674	2,155,295	236,418	240,844	15,320	2,731,764	344,660
240 INT_MTR_REG		94,922,952	61,715,942	24,217,644	2,544,143	1,620,039	165,054	4,365,895	294,236
241 INT_LABOR		19,093,536	10,304,207	3,680,871	420,133	356,589	24,087	3,755,561	552,090
242 INT_PLANT_LABOR		1	1	0	0	0	0	0	0
243 INT_RATEBASE		619,864,245	267,090,344	130,478,832	13,844,246	15,671,928	954,739	175,073,415	16,750,740
244 INT_Income_before_tax		53,749,542	19,574,954	21,183,870	1,439,853	1,596,129	75,372	8,842,557	1,036,807
245 INT_REV_REQ_b/f gross up		168,506,556	82,832,062	35,110,242	3,612,714	3,643,417	224,785	38,723,454	4,359,883
246 INT_REV_REQ_XGRT		393,644,138	203,063,328	76,725,885	8,171,394	7,922,959	500,967	87,088,829	10,170,776
247 last line for internals									
248 Operating Revenue									
249 Margin From Gas Sales	480 & 481	95,742,538.53	58,676,043	31,458,385	2,700,980	2,740,307	166,823	-	-
250 Gas Transportation Margin	489	29,623,877.26	-	-	-	-	-	26,475,875	3,148,002
251 Non-Margin Sales Revenue		17,584,573.10	9,097,129	7,231,697	617,439	617,105	21,204	-	-
252 Non-Margin Transportation Revenue		1,917,043.96	-	-	-	-	-	1,668,355	248,689
253 Other Operating Revenues	488	761,216.76	356,118	203,299	17,437	17,642	988	147,885	17,848
254 Total Operating Revenue		145,629,249.60	68,129,289	38,893,381	3,335,856	3,375,054	189,014	28,292,115	3,414,539
		,),_ !),	,-23,203	22,200,001	2,200,000	2,575,65	200,011		2, 21,000
255 NET INCOME AT CURRENT RATES		26,054,777.31	6,381,339	14,083,138	816,007	968,779	39,597	3,388,957	376,960
		20,00 4,777.01	0,001,000	1,000,100	510,007	500,775	55,557	5,560,557	570,500

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Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

9       Commodity       \$       675,143       \$       67,977       \$       48,100       \$       6,370       \$       8,732       \$       1,098         10       Customer       \$       -       \$       1,098       \$       1,019,468       \$       11,019,468       \$       14,080,959       \$       800,341       \$       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -				Res	GSC	GSI	GSLV	I	nterruptible	Transport		
2       Gas Supply         3       Demand       \$       -       \$	Description	·	TOTAL	 503	 504	505	 511		570	 663	S	l Contracts
3       Demand       \$       -       \$ <th>unctional Rate Base</th> <th></th>	unctional Rate Base											
4       Commodity       \$       -       \$	Gas Supply											
5Customer $\frac{1}{5}$ $ \frac{1}{5}$ $-$ <	Demand	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Commodity	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
7       Transmission         8       Demand       \$       6,058,207 \$       1,102,632 \$       756,453 \$       82,199 \$       103,337 \$       10,211         9       Commodity       \$       675,143 \$       67,977 \$       48,100 \$       6,370 \$       8,732 \$       1,098         10       Customer       \$       - \$ </td <td>Customer</td> <td>\$</td> <td>-</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$</td> <td>-</td> <td>\$ -</td> <td>\$</td> <td>-</td>	Customer	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
8       Demand       \$       6,058,207       \$       1,102,632       \$       756,453       \$       82,199       \$       103,337       \$       10,211         9       Commodity       \$       675,143       \$       67,977       \$       48,100       \$       6,370       \$       8,732       \$       1,098         10       Customer       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       1,098         11       Subtotal       \$       6,733,350       \$       1,170,608       \$       880,553       \$       885,569       \$       112,069       \$       11,308         12       Distribution       \$       446,636,407       \$       142,318,631       \$       98,097,800       \$       11,019,468       \$       14,080,959       \$       800,341         14       Commodity       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$	Subtotal	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
9       Commodity       \$       675,143       \$       67,977       \$       48,100       \$       6,370       \$       8,732       \$       1,098         10       Customer       \$       -       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       11,308       \$       12,601,105       \$       13,755,677	Transmission											
10       Customer       \$       -       \$       11.308       11.308       11.308       11.308       11.308       11.308       \$       11.308       11.308       \$       11.308       11.308       \$       11.308       11.308       \$       11.308       11.308       \$       11.308       11.308       \$       11.308       11.308	Demand	\$	6,058,207	\$ 1,102,632	\$ 756,453	\$ 82,199	\$ 103,337	\$	10,211	\$ 3,157,448	\$	845,927
11       Subtotal       \$ 6,733,350 \$ 1,170,608 \$ 804,553 \$ 88,569 \$ 112,069 \$ 113,08         12       Distribution         13       Demand       \$ 446,636,407 \$ 142,318,631 \$ 98,097,800 \$ 11,019,468 \$ 14,080,959 \$ 800,341         14       Commodity       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Commodity	\$	675,143	\$ 67,977	\$ 48,100	\$ 6,370	\$ 8,732	\$	1,098	\$ 447,344	\$	95,522
12       Distribution         13       Demand       \$       446,636,407       \$       142,318,631       \$       98,097,800       \$       11,019,468       \$       14,080,959       \$       800,341         14       Commodity       \$       -       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       15,559,8	Customer	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
13       Demand       \$       446,636,407       \$       142,318,631       \$       98,097,800       \$       11,019,468       \$       14,080,959       \$       800,341         14       Commodity       \$       -       \$       \$       143,089       \$       \$       143,089       \$       \$       143,089       \$       \$       143,089       \$       \$       143,089       \$       \$       \$	Subtotal	\$	6,733,350	\$ 1,170,608	\$ 804,553	\$ 88,569	\$ 112,069	\$	11,308	\$ 3,604,792	\$	941,449
14       Commodity       \$       -       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089       \$       143,089	Distribution											
15       Customer       \$ 166,494,488 \$ 123,601,105 \$ 31,576,479 \$ 2,736,209 \$ 1,478,901 \$ 143,089         16       Subtotal       \$ 613,130,895 \$ 265,919,736 \$ 129,674,279 \$ 13,755,677 \$ 15,559,859 \$ 943,431         17       Function 5         18       Demand       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Demand	\$	446,636,407	\$ 142,318,631	\$ 98,097,800	\$ 11,019,468	\$ 14,080,959	\$	800,341	\$ 166,134,241	\$	14,184,967
16       Subtotal       \$ 613,130,895 \$ 265,919,736 \$ 129,674,279 \$ 13,755,677 \$ 15,559,859 \$ 943,431         17       Function 5         18       Demand       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Commodity	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
17       Function 5         18       Demand       \$       -       \$	Customer	\$	166,494,488	\$ 123,601,105	\$ 31,576,479	\$ 2,736,209	\$ 1,478,901	\$	143,089	\$ 5,334,382	\$	1,624,324
18       Demand       \$       -       \$ </td <td>Subtotal</td> <td>\$</td> <td>613,130,895</td> <td>\$ 265,919,736</td> <td>\$ 129,674,279</td> <td>\$ 13,755,677</td> <td>\$ 15,559,859</td> <td>\$</td> <td>943,431</td> <td>\$ 171,468,623</td> <td>\$</td> <td>15,809,291</td>	Subtotal	\$	613,130,895	\$ 265,919,736	\$ 129,674,279	\$ 13,755,677	\$ 15,559,859	\$	943,431	\$ 171,468,623	\$	15,809,291
19       Commodity       \$       -	Function 5											
20 Customer \$ - \$ - \$ - \$ - \$ - \$	Demand	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
	Commodity	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
21 Subtotal \$ - \$ - \$ - \$ - \$ - \$ -	Customer	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
	Subtotal	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	\$ -	\$	-
37 Total	Total											
38 Demand \$ 452,694,614 \$ 143,421,263 \$ 98,854,254 \$ 11,101,667 \$ 14,184,295 \$ 810,552	Demand	\$	452,694,614	\$ 143,421,263	\$ 98,854,254	\$ 11,101,667	\$ 14,184,295	\$	810,552	\$ 169,291,689	\$	15,030,894
	Commodity	\$	675,143	\$	48,100	\$ 6,370	\$		1,098	\$ 447,344	\$	95,522
40 Customer \$ 166,494,488 \$ 123,601,105 \$ 31,576,479 \$ 2,736,209 \$ 1,478,901 \$ 143,089	Customer	\$	166,494,488	\$ 123,601,105	\$ 31,576,479	\$ 2,736,209	\$ 1,478,901	\$	143,089	\$ 5,334,382	\$	1,624,324
	TOTAL RATE BASE	\$		267,090,344	\$				954,739	175,073,415		16,750,740

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

					Res		GSC		GSI		GSLV		terruptible	-			
Line	Description		TOTAL		503		504		505		511		570		663	Sp	l Contracts
42	Functional Revenue Requirement																
43	Gas Supply																
44	Demand	\$	405,916	\$	157,808	\$	104,127	\$	10,142	\$	11,908	\$	951	\$	96,548	\$	24,432
45	Commodity	\$	771,699	\$	258,188	\$	175,738	\$	21,918	\$	29,152	\$	3,488	\$	234,997	\$	48,218
46	Customer	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47	Subtotal	\$	1,177,615	\$	415,996	\$	279,864	\$	32,061	\$	41,060	\$	4,439	\$	331,545	\$	72,650
48	Transmission																
49	Demand	\$	1,113,835	\$	245,097	\$	160,142	\$	16,493	\$	19,899	\$	1,819	\$	531,668	\$	138,717
50	Commodity	\$	171,129	\$	25,741	\$	16,731	\$	1,927	\$	2,451	\$	271	\$	102,533		21,476
51	Customer	\$	- :	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
52	Subtotal	\$	1,284,964	\$	270,838	\$	176,873	\$	18,420	\$	22,350	\$	2,089	\$	634,201	\$	160,193
53	Distribution																
54	Demand	\$	102,666,607	\$	34,649,059	\$	23,115,221	\$	2,497,858	\$	3,107,133	\$	177,054	\$	35,883,475	\$	3,236,807
55	Commodity	\$	774,238	\$	274,962	\$	187,584	\$	23,483	\$	31,293	\$	3,757	\$	210,234	\$	42,924
56	Customer	\$	70,184,176	\$	50,634,882	\$	12,942,481	\$	1,210,574	\$	623,335	\$	48,540	\$	3,679,209	\$	1,045,155
57	Subtotal	\$	173,625,020	\$	85,558,903	\$	36,245,286	\$	3,731,915	\$	3,761,762	\$	229,350	\$	39,772,919	\$	4,324,885
58	Function 5																
59	Demand	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
60	Commodity	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
61	Customer	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
62	Subtotal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
78	Total																
79	Demand	\$	104,186,358	\$	35,051,964	\$	23,379,490	\$	2,524,493	\$	3,138,940	\$	179,823	\$	36,511,692	\$	3,399,956
80	Commodity	\$	1,717,066	\$	558,891	\$	380,053	\$	47,328	\$	62,896	\$	7,516	\$	547,764	\$	112,617
81	Customer	\$	70,184,176	\$	50,634,882	\$	12,942,481	\$	1,210,574	\$	623,335	\$	48,540	\$	3,679,209	\$	1,045,155
	TOTAL REVENUE REQUIREMENT AT EQUAL	\$	176,087,600	\$	86,245,736	\$	36,702,024	\$	3,782,395	\$	3,825,172	\$	235,879	\$	40,738,665	\$	4,557,728
82	RATES OF RETURN																
83	Demand		59.17%		40.64%		63.70%		66.74%		82.06%		76.24%		89.62%		74.60%
84	Energy		0.98%		0.65%		1.04%		1.25%		1.64%		3.19%		1.34%		2.47%
85	Customer		39.86%		58.71%		35.26%		32.01%		16.30%		20.58%		9.03%		22.93%

Washington Jurisdiction

Twelve-Months ended December 31, 2023

Schedule 6 - Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

				Res		GSC		GSI		GSLV	Ir	nterruptible		Transport		
Line	Description	 TOTAL		503		504		505		511		570		663	Sp	ol Contracts
86	Unit Costs															
87	Gas Supply															
88	Demand	\$ 0.01	\$	0.01	\$	0.01	\$	0.01	\$	0.01	\$	0.01	\$	0.00	\$	0.00
89	Commodity	\$ 0.0006	\$	0.0020	\$	0.0019	\$	0.0018	\$	0.0017	\$	0.0017	\$	0.0003	\$	0.0003
90	Customer	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
91	Transmission															
92	Demand	\$ 0.02	\$	0.01	\$	0.01	\$	0.01	\$	0.01	\$	0.02	\$	0.02	\$	0.02
93	Commodity	\$ 0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00	\$	0.00
94	Customer	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
95	Distribution															
96	Demand	\$ 1.5465	Ś	1.9351	Ś	1.9040	Ś	2.0699	Ś	2.1489	Ś	1.4781	Ś	1.3578	Ś	0.4532
97	Commodity	\$ 0.0006		0.0021		0.0020		0.0019		0.0019		0.0018		0.0002		0.0002
98	Customer	\$ 25.10		20.63		39.00		203.80		524.69		577.85		1,588.61		12,442.32
99	Function 5															
100	Demand	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
101	Commodity	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-
102	Customer	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-
115	Total															
116	Commodity	\$ 0.0013	\$	0.0043	\$	0.0041	\$	0.0039	\$	0.0038	\$	0.0036	\$	0.0006	\$	0.0006
117	Customer (per cust month)	\$ 25.10		20.63		39.00		203.80		524.69		577.85		1,588.61		12,442.32
118	Demand & Customer (per cust month)	\$ 62.37		34.91		109.45		628.80		3,166.90		2,718.61		17,353.58		52,917.99
119	BILLING DETERMINANTS															
120	Demand (Peak Day Demand * 12)	66,388,370		17,905,968		12,140,196		1,206,780		1,445,892		119,788		26,427,211		7,142,536
121	Energy	1,290,297,699		129,913,446		91,926,474		12,174,149		16,688,677		2,097,598		854,941,070		182,556,284
122	Customers (Number of Bills)	2,795,676		2,454,192		331,872		5,940		1,188		84		2,316		84