CASCADE NATURAL GAS CORPORATION

TAX SCHEDULE NO. 500

A. TAX ADDITIONS

APPLICABILITY:

This schedule applies to gas service and rental of equipment rendered by the Company within the State of Washington in territory specified herein and under its tariff schedules and contracts for service which specifically refer to this schedule. It is designed to be in addition to such schedules and contracts to offset any exaction upon or in respect to the manufacture, purchase, transmission, distribution or sale of gas service or the conduct of such business or any part thereof, by the Company. The charges otherwise payable by the customer under the tariff schedules or contracts specifically referring to this Tax Schedule shall be increased with all bills issued for meter readings on or after the Effective Date shown, by the appropriate Tax Addition and shall be applied to revenues as defined by each respective municipality.

RATE:

Tax Addition						
Municipality or	Ordinance	Effective		Gas	Rental	
Tax Jurisdiction:	No.	_Date_	;	Service .	Equipment	Limited to
Aberdeen	5632	10/01/86		6.0%	6.0%	No Limit
Anacortes	2659	06/01/04		4.67%		No Limit
1,000,000,000		01/01/05		5.34%		No Limit
		01/01/06		6.00%		No Limit
Arlington	1357	03/01/05		6.00%		No Limit
Bellingham (1)	9376	01/01/91		6.383%	6.383%	First \$250,000 per month per customer.
And a state of the			and	1.01%		Portion in excess of \$250,000 per month.
Blaine	1791	01/06/86		6.0%	6.0%	No Limit
Bremerton	4346	12/03/91		6.0%	6.0%	No Limit
Burlington	459 & 1243	02/09/94		3.0%	3.0%	No Limit
Castle Rock	2009-17	02/01/10		6.0%	6.0%	Does not apply to portion in excess of
						\$500 in any month where used primarily for manufacturing.
College Place	888	01/12/03		6.0%	6.0%	No Limit
East Wenatchee	2008-13	02/01/09		6.0%	6.0%	No Limit
Elma	685 & 856	10/01/89		6.0%		First \$250 per month per customer
Everson	355	02/01/88		6.0%	6.0%	No Limit
Ferndale	1277	01/07/02		6.0%	6.0%	No Limit
Grandview	1650	05/01/03		7.5%	7.5%	No Limit (expires 04/30/05)
Proposition Continue Visionia	1650	05/01/05		6.0%	6.0%	No Limit
Granger	581	01/01/84		6.0%	6.0%	No Limit
Hoquiam	88-14	11/01/88		6.0%	6.0%	No Limit
Kalama	779	03/02/91		6.0%		Does not apply to portion in excess of \$1,000 in any month where used for
						manufacturing.
Kelso	3020	01/01/91		6.0%	6.0%	No Limit
Kennewick	2806, 3303, 3612	07/01/95		8.5%	8.5%	No Limit
La Conner	712	06/13/98		6.0%	6.0%	No Limit
Longview	2227	01/01/91		6,0%	6.0%	Does not apply to portion in excess of \$1,000 in any month where used for manufacturing.

(1) The rate established by Ordinance is 6% up to \$250,000 plus 1% over \$250,000, however, the City of Bellingham's definition of gross revenue includes this tax and, therefore, the effective rate to customers must be adjusted to also include the effect of applying the tax rate to the taxes.

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CNG/W14-03-01

ISSUED <u>March 21, 2014</u>

EFFECTIVE May 1, 2014

ISSUED BY CASCADE NATURAL GAS CORPORATION

TITLE Director

Regulatory Affairs

(N)

(N)

BY.

Michael Parvinen