CASCADE NATURAL GAS CORPORATION

Seventy-Seventh Revision of Sheet No. 500

Canceling
Seventy-Sixth of Sheet No. 500

WN U-3

SCHEDULE 500 MUNICIPAL TAXES

APPLICABILITY

This schedule applies a municipal's tax rate to all bills issued within the specific municipality. The tax rate is applied to all bills for gas service and equipment rental, as well as bills for contracted services where the contract specifically refer to this schedule.

MUNICIPAL TAX RATE

The table below lists the tax each municipality charges, the ordinance that adopted the tax, and the limitations on the tax, if any.

Municipality	Ordinance No.	Tax Rate on gas service	Tax rate on Rental Equipment	Limitations					
					Aberdeen	5632	6%	6%	None
					Anacortes	2659	6%	-	None
Arlington	1357	6%	-	None					
Bellingham ⁽¹⁾	9376	6.383%	6.383%	Higher rate applied to first \$250,000 per					
		1.01%		month, customer.					
				Lower rate applied to billing portion					
				>\$250,000, per month					
Blaine	1791	6%	6%	None					
Bremerton	4346	6%	6%	None					
Burlington	459 & 1243	3%	3%	None					
Castle Rock	2009-17	6%	6%	Not applied to billing portion >\$500 where					
				gas is used for manufacturing					
College Place	888	6%	6%	None					
East Wenatchee	2008-13	6%	6%	None					
Elma	685, 856,	6%	-	None					
	1134								
Everson	355	6%	6%	None					
Ferndale	1277	6%	6%	None					
Grandview	1650	6%	6%	None					
Granger	581	6%	6%	None					
Hoquiam	88-14	6%	6%	None					

(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 tax, and, therefore, the billable rate must be adjusted to include the effect of applying the tax rate to the other taxes.

(continued)

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By: Mike Parvinen Director, Regulatory Affairs

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CASCADE NATURAL GAS CORPORATION

Third Revision of Sheet No. 500-B Canceling Second Revision of Sheet No. 500-B

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SCHEDULE 500 MUNICIPAL TAXES

MUNICIPAL TAX RATE (continued)

	TE (Continueu)		T	T
Poulsbo	80-20	6%	-	None
Port Orchard	012-17	6%	-	None
Prosser	1512	6%	6%	None
Quincy	552, 05-161	4%	4%	None
Richland	35-96	8.5%	8.5%	Higher rate applied to portion billed per
		1%	1%	customer, per month up to \$35,000
				 Lower rate applied to portion billed per
				customer, per month > \$35,000
Sedro Woolley	978	6%	-	None
Selah	939	6%	-	Applied to portion billed per customer, per
				month, up to \$2,000
Shelton	1646-0805	6%	6%	None
Stanwood	704	6%	-	None
Sumas	1682	1%	-	Applied to portion billed per customer, per
				month, up to \$500
Sunnyside	1368	6%	6%	None
Swinomish	405	3%	3%	None
Indian Tribe	185			
Toppenish	85-36, 95-8	8.5%	8.5%	None
Union Gap	2107	6%	6%	None
Walla Walla	A-3295	6%	6%	None
Wapato	903, 948	6%	6%	None
Wenatchee	2858	6%	6%	None
West Richland	22-16	6%	6%	None
Woodland	1171	6%	_	None

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(continued)

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By: Mukal Mike Parvinen Director, Regulatory Affairs

⁽M) refers to language previously on Sheet No. 500-A that is now found on Sheet 500-B.

⁽K) refers to language previously on Sheet No. 500-B that is now found on Sheet 500-C.