EXHIBIT A

BEFORE THE

WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W25-09-04 / UG-______

September 15, 2025

CASCADE NATURAL GAS CORPORATION

EXHIBIT A

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CASCADE NATURAL GAS CORPORATION
2025 Unprotected Tax Cost Allocation

	Current	Proposed
Unprotected	$ (853,203)	**$ (991,501)**

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00274)	(0.00209)	(0.00133)	(0.00110)	(0.00040)	(0.00023)	
% change (same for each sch)	21.58933%	21.58933%	21.58933%	21.58933%	21.58933%	21.58933%	
Proposed Tax Increment	**$ (0.00333)**	**$ (0.00254)**	**$ (0.00162)**	**$ (0.00134)**	**$ (0.00049)**	**$ (0.00028)**	
Proposed Tax Costs Collected	$ (453,353)	$ (258,020)	$ (21,830)	$ (24,810)	$ (485)	$ (233,003)	**$ (991,501)**
Proposed Rate Adjustment	(0.00059)	(0.00045)	(0.00029)	(0.00024)	(0.00009)	(0.00005)	
Proposed Volumes	136,078,782	101,534,124	13,499,436	18,549,691	996,485	833,178,175	1,103,836,692

Cascade Natural Gas Corporation
UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE
Bills and Revenues Based Upon the Twelve Months Ended 7/31/25
State of Washington

Line No.	Description (a)	Rate Schedule (b)	Average # of Bills (c)	Forecasted Therms Sold (d)	Actual Revenue (e)	Per Therm Tax Change (f)	Amount of Change (g)	Percentage Change (h)
	CORE MARKET RATE SCHEDULES							
1	Residential	503	205,693	136,078,782	224,624,299	(0.00059)	(80,497.08)	-0.04%
2	Commercial	504	27,641	101,534,124	151,910,454	(0.00045)	(45,814.00)	-0.03%
3	Industrial Firm	505	492	13,499,436	18,945,092	(0.00029)	(3,876.20)	-0.02%
4	Large Volume	511	100	18,549,691	23,355,052	(0.00024)	(4,405.23)	-0.02%
5	Industrial Interruptible	570	6	996,485	1,138,253	(0.00009)	(86.05)	-0.01%
6	Subtotal Core		233,932	270,658,517	419,973,149		(134,679)	-0.03%
	NONCORE MARKET RATE SCHEDULES							
7	Distribution	663	202	833,178,175	41,044,945	(0.00005)	(41,372)	-0.10%
8	**Subtotal Non-core**		202	833,178,175	41,044,945		**(41,372)**	
9	**CORE & NON-CORE**		**234,134**	**1,103,836,692**	**461,018,094**		**(176,050)**	-0.04%

Cascade Natural Gas Corporation
UPT PROPOSED TYPICAL MONTHLY BILL BY CLASS
State of Washington

Line No.	Type of Service	UG-240008 Typical Monthly Therm Used	Basic Service Charge	Current 6/1/2025 Billing Rates	Current 6/1/2025 Average Bill	Proposed 11/1/2025 UPT Effects	Proposed 11/1/2025 UPT Effect Average Bill	Bill Difference	Proposed 11/1/2025 **UPT Effects** % Bill Change
					e=c+(b*d)		g=c+(b*f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Residential, Schedule 503	53	$5.50	$1.85869	$104.01	$1.85810	$103.98	-$0.03	-0.03%
2	Commercial, Schedule 504	277	$20	$1.72176	$496.93	$1.72131	$496.80	-$0.12	-0.03%
3	Industrial Firm, Schedule 505		$100						
4	First 500 therms			$1.62940	$914.70	$1.62911	$914.56		
5	Next 3,500 therms			$1.58453	$2,456.02	$1.58424	$2,455.57		
6	Over 4,000 therms			$1.57775		$1.57746			
7	Total 505	2050			$3,370.72		$3,370.13	-$0.59	-0.02%
8	Large Volume, Schedule 511		$250						
9	First 20,000 therms			$1.61460	$22,931.87	$1.61436	$22,928.53		
10	Next 80,000 therms			$1.56945		$1.56921			
11	Over 100,000 therms			$1.45779		$1.45755			
12	Total 511	14,048			$22,931.87		$22,928.53	-$3.34	-0.01%
13	Industrial Interruptible, Schedule 570		$300						
14	First 30,000 therms			$1.47330	$37,089.77	$1.47321	$37,087.62		
15	Over 30,000 therms			$1.39783		$1.39774			
16	Total 570	24,971			$37,089.77		$37,087.62	-$2.16	-0.01%
17	Transport, Schedule 663		$1,000						
18	First 100,000 therms			$0.28566	$29,566.00	$0.28561	$29,561.03		
19	Next 200,000 therms			$0.25700	$51,400.00	$0.25695	$51,390.07		
20	Next 200,000 therms			$0.25054	$17,323.84	$0.25049	$17,320.41		
21	Over 500,000 therms			$0.24528		$0.24523			
22	663 Total	369,146			$98,289.84		$98,271.51	-$18.33	-0.02%

Cascade Natural Gas Corporation
UNPROTECTED TAX DERIVATION OF PROPOSED RATE ADJUSTMENT
State of Washington

Line No.	Revised Description	503 Residential Customers	504 Commercial Customers	505 Firm Indust Customers	511 Lrg Volumes Customers	570 Interruptible Customers	663 Distribution Customers
1	Unprotected Rate Adjustment Effective 11/1/2024	($0.00274)	($0.00209)	($0.00133)	($0.00110)	($0.00040)	($0.00023)
	Proposed Incremental Change						
2	Residential	(0.00059)					
3	Commercial		(0.00045)				
4	Industrial Firm			(0.00029)			
5	Large Volume				(0.00024)		
6	Interruptible - CORE					(0.00009)	
7	Non-Core Customers						(0.00005)
8	Total Proposed Rate - Schedule 582	($0.00333)	($0.00254)	($0.00162)	($0.00134)	($0.00049)	($0.00028)