

EXHIBIT A

BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W23-09-04 / UG-\_\_\_\_\_

September 15, 2023

# CASCADE NATURAL GAS CORPORATION

## EXHIBIT A

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**CASCADE NATURAL GAS CORPORATION**  
**2023 Unprotected Tax Cost Allocation**

	Current	Proposed
Unprotected	\$ (821,192)	\$ (809,332)

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00306)	(0.00233)	(0.00148)	(0.00122)	(0.00045)	(0.00026)	
% change (same for each sch)	-6.13203%	-6.13203%	-6.13203%	-6.13203%	-6.13203%	-6.13203%	
<b>Proposed Tax Increment</b>	<b>\$ (0.00287)</b>	<b>\$ (0.00219)</b>	<b>\$ (0.00139)</b>	<b>\$ (0.00115)</b>	<b>\$ (0.00042)</b>	<b>\$ (0.00024)</b>	
Proposed Tax Costs Collected	\$ (375,001)	\$ (212,188)	\$ (17,706)	\$ (19,234)	\$ (922)	\$ (184,281)	<b>\$ (809,332)</b>
Proposed Rate Adjustment	0.00019	0.00014	0.00009	0.00007	0.00003	0.00002	
Proposed Volumes	130,555,024	97,016,893	12,744,910	16,795,288	2,183,028	755,075,944	1,014,371,086

**Cascade Natural Gas Corporation**  
**UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE**  
**Bills and Revenues Based Upon the Twelve Months Ended 7/31/23**  
**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)
<b>CORE MARKET RATE SCHEDULES</b>								
1	Residential	503	202,519	130,555,024	189,128,913	0.00019	24,497.38	0.01%
2	Commercial	504	27,445	97,016,893	125,824,675	0.00014	13,861.00	0.01%
3	Industrial Firm	505	492	12,744,910	14,063,320	0.00009	1,156.65	0.01%
4	Large Volume	511	100	16,795,288	18,059,049	0.00007	1,256.47	0.01%
5	Industrial Interruptible	570	7	2,183,028	2,023,502	0.00003	60.24	0.00%
6	Subtotal Core		230,563	259,295,142	349,099,460		40,832	0.01%
<b>NONCORE MARKET RATE SCHEDULES</b>								
7	Distribution	663	197	755,075,944	25,450,772	0.00002	12,038	0.05%
8	<b>Subtotal Non-core</b>		197	755,075,944	25,450,772		<b>12,038</b>	
9	<b>CORE &amp; NON-CORE</b>		<b>230,760</b>	<b>1,014,371,086</b>	<b>374,550,232</b>		<b>52,870</b>	0.01%

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

Line No.	Type of Service	UG-210755		Current	Current	Proposed	Proposed	Bill Difference	Proposed 11/1/2023 UPT Effects % Bill Change
		Typical Monthly Therm Used	Basic Service Charge	3/1/2023 Billing Rates	3/1/2023 Average Bill	11/1/2023 UPT Effects	11/1/2023 UPT Effect Average Bill		
	(a)	(b)	(c)	(d)	e=c+(b*d)	(f)	g=c+(b*f)	(h)	(i)
1	Residential, Schedule 503	54	\$5	\$1.30059	\$75.23	\$1.30078	\$75.24	\$0.01	0.01%
2	Commercial, Schedule 504	271	\$13	\$1.25728	\$353.72	\$1.25742	\$353.76	\$0.04	0.01%
3	Industrial Firm, Schedule 505		\$60						
4	First 500 therms			\$1.15619	\$638.10	\$1.15628	\$638.14		
5	Next 3,500 therms			\$1.11688	\$1,666.38	\$1.11697	\$1,666.52		
6	Over 4,000 therms			\$1.11094		\$1.11103			
7	Total 505	1992			\$2,304.48		\$2,304.66	\$0.18	0.01%
8	Large Volume, Schedule 511		\$125						
9	First 20,000 therms			\$1.06448	\$17,836.88	\$1.06455	\$17,838.13		
10	Next 80,000 therms			\$1.02575		\$1.02582			
11	Over 100,000 therms			\$0.92994		\$0.93001			
12	Total 511	16,639			\$17,836.88		\$17,838.13	\$1.24	0.01%
13	Industrial Interruptible, Schedule 570		\$163						
14	First 30,000 therms			\$0.99783	\$23,345.58	\$0.99786	\$23,346.23		
15	Over 30,000 therms			\$0.93246		\$0.93249			
16	Total 570	23,233			\$23,345.58		\$23,346.23	\$0.64	0.00%
17	Transport, Schedule 663		\$625						
18	First 100,000 therms			\$ 0.06546	\$7,171.00	\$0.06548	\$7,172.59		
19	Next 200,000 therms			\$ 0.02625	\$4,879.38	\$0.02627	\$4,882.34		
20	Next 200,000 therms			\$ 0.01742		\$0.01744			
21	Over 500,000 therms			\$ 0.01024		\$0.01026			
22	663 Total	285,881			\$12,050.38		\$12,054.93	\$4.56	0.04%

**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 11/1/2022	(\$0.00306)	(\$0.00233)	(\$0.00148)	(\$0.00122)	(\$0.00045)	(\$0.00026)
<u>Proposed Incremental Change</u>							
2	Residential	0.00019					
3	Commercial		0.00014				
4	Industrial Firm			0.00009			
5	Large Volume				0.00007		
6	Interruptible - CORE					0.00003	
7	Non-Core Customers						0.00002
8	Total Proposed Rate - Schedule 582	(\$0.00287)	(\$0.00219)	(\$0.00139)	(\$0.00115)	(\$0.00042)	(\$0.00024)