

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-21 _____

CASCADE NATURAL GAS CORPORATION
THIRD EXHIBIT (NONCONFIDENTIAL) TO THE
DIRECT TESTIMONY OF
MARYALICE C. GRESHAM

September 30, 2021

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2020
Conversion Factor for Revenue Sensitive Costs

Line No	Description	Calculations
	A	B
1	Revenues	1.00000
2	Operating Revenue Deductions	
3	Uncollectible Accounts	0.00371
4	State B&O Tax	0.03852
5	Commission Fees	0.00200
6	Interest expense	
7	State Taxable Income	0.95577
8		
9	State Income Tax	0.00000
10		
11	Federal Taxable Income	0.95577
12		
13	Federal Income Tax @ 21%	0.20071
14		
15	Total Income Taxes	0.20071
16		
17	Total Revenue Sensitive Costs	0.24494
18		
19	Conversion Factor	0.75506
20		