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BEFORE THE WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W21-09-04 / UG-_____ September 15, 2021

CASCADE NATURAL GAS CORPORATION

EXHIBIT A

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CASCADE NATURAL GAS CORPORATION 2021 Protected Rate Allocation

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	Current	Proposed
Protected	\$(1,929,304)	\$ (2,005,702)

Rate Schedule	503	504	505	511	570	663	Total
Current Sch 581 Rates	(0.00718)	(0.00552)	(0.00349)	(0.00287)	(0.00106)	(0.00063)	
% change (same for each sch)	2.07384%	2.07384%	2.07384%	2.07384%	2.07384%	2.07384%	
Proposed Rate Increment	\$ (0.00733)	\$ (0.00563)	\$ (0.00356)	\$ (0.00293)	\$ (0.00108)	\$ (0.00064)	
Proposed Tax Costs Refunded	\$ (957,737)	\$ (502,146)	\$ (42,473)	\$ (51,069)	\$ (2,450)	\$ (449,828)	\$ (2,005,702)
Proposed Rate Adjustment	\$ (0.00015)	\$ (0.00011)	\$ (0.00007)	\$ (0.00006)	\$ (0.00002)	\$ (0.00001)	
Proposed Volumes	130,679,417	89,120,218	11,930,578	17,432,493	2,264,179	699,506,305	950,933,191

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Cascade Natural Gas Corporation Protected Amount of Change By Rate Schedule Based Upon the Twelve Months Ended 7/31/21 State of Washington

						Per Therm		
Line		Rate	Average	Forecasted	Actual	Cost	Amount of	Percentage
No.	Description	Schedule	# of Bills	Therms Sold	Revenue	Change	Change	Change
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	CORE MARKET RATE	SCHEDULI	ES			-		
1	Residential	503	197,371	130,679,417	132,980,825	(0.00015)	(19,458.40)	-0.01%
2	Commercial	504	26,933	89,120,218	81,203,572	(0.00011)	(10,202.00)	-0.01%
3	Industrial Firm	505	484	11,930,578	8,959,376	(0.00007)	(835.14)	-0.01%
4	Large Volume	511	95	17,432,493	12,092,638	(0.00006)	(1,037.57)	-0.01%
5	Industrial Interruptible	570	7	2,264,179	1,392,481	(0.00002)	(49.77)	0.00%
6	Subtotal Core		224,890	251,426,886	236,628,892		(31,583)	-0.01%
	NONCORE MARKET R	ATE SCHE	DULES					
	NONCORE MARKET R	ATE SCHE	DULES					-
7	Distribution	663	196	699,506,305	22,632,554	\$ (0.00001)	(9,139)	-0.04%
8	Special Contracts	9xx	6	192,707,530	3,908,394	\$ -		
9	Subtotal Non-core	•	202	892,213,835	26,540,948		(9,139)	
								<u>, </u>
10	CORE & NON-CORE		225,092	1,143,640,721	263,169,840		(40,722)	-0.02%

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

				54	ate of washing	,ton			
		UG-200568					Proposed		Proposed
		Typical		Current	7/1/2021	Proposed	11/1/2021		11/1/2021
Line		Monthly	Basic	7/1/2021	Current	11/1/2021	Protected Effect	Bill	Protected Effects
No.	Type of Service	Therm Used So	ervice Charge	Billing Rates	Average Bill	Protected Effect	: Average Bill	Difference	% Bill Change
					e=c+(b*d)		g=c+(b*f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
1	Residential, Schedule 503	56	\$5	\$0.91169	\$56.05	\$0.91154	\$56.05	-\$0.01	-0.01%

2	Commercial, Schedule 504	290	\$13	\$0.84413	\$257.80	\$0.84402	\$257.76	-\$0.03	-0.01%
3	Industrial Firm, Schedule 505		\$60						
4	First 500 therms		\$00	\$0.78232		\$0.78225			
5	Next 3,500 therms			\$0.74555		\$0.74548			
6	Over 4,000 therms			\$0.73999		\$0.73992			
7	Total 505	2,273		ψ0.75777	\$1,773.02	ψ0.73772	\$1,772.86	-\$0.16	-0.01%
,	10 505	2,275			\$1,775.0 <u>2</u>		\$1,7,2100	φοιιο	0.0170
8	Com-Ind Dual Service, Schedule 51	1	\$125						
9	First 500 therms			\$0.73584		\$0.73578			
11	Next 3,500 therms			\$0.69960		\$0.69954			
12	Over 4,000 therms			\$0.60995		\$0.60989			
13	Total 511	14,356			\$9,258.16		\$9,257.31	-\$0.85	-0.01%
14	Industrial Interruptible, Schedule 57	0	\$163						
15	First 30,000 therms			\$0.68492		\$0.68490			
16	Over 30,000 therms			\$0.62374		\$0.62372			
17	Total 570	24,313			\$16,815.46		\$16,814.93	-\$0.53	0.00%
18	Transport, Schedule 663		\$625						
19	First 100,000 therms		Φ023	\$0.05987		\$0.05986			
20	Next 200,000 therms			\$0.03987		\$0.02317			
21	Next 200,000 therms			\$0.02318		\$0.02317			
22	Over 500,000 therms			\$0.01492		\$0.01491			
23	663 Total	285,214		90.00820	\$10,905.00		\$10,901.27	-\$3.73	-0.03%
23	003 Total	200,217			Ψ10,703.00		Ψ10,701.27	-ψυ.1υ	-0.0370

#REF! Protected Exhibit A Page 4 of 8

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

	Revised	503	504	505	511	570	663
Line		Residential	Commercial	Firm Indust	Large Vol	Interruptible	Dist. Trans. Service
No.	Description	Customers	Customers	Customers	Customers	Customers	Cutomers
1	Protected Rate Effective 11/1/2020	(\$0.00718)	(\$0.00552)	(\$0.00349)	(\$0.00287)	(\$0.00106)	(\$0.00063)
	Proposed Incremental Change						
2	Residential (503)	(\$0.00015)					
3	Commercial (504)		(\$0.00011)				
4	Firm Industrial (505)			(\$0.00007)			
5	Large Vol Service (511)				(\$0.00006)		
6	Interruptible (570)					(\$0.00002)	
7	Transpotration Service (663)						(\$0.00001)
	Total Proposed Rate - Schedule 581	(\$0.00733)	(\$0.00563)	(\$0.00356)	(\$0.00293)	(\$0.00108)	(\$0.00064)

CASCADE NATURAL GAS CORPORATION 2021 Unprotected Tax Cost Allocation

	Current	Proposed
Unprotected	\$(1,004,478)	\$ (743,418)

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00376)	(0.00287)	(0.00182)	(0.00150)	(0.00055)	(0.00032)	
% change (same for each sch)	-27.12155%	-27.12155%	-27.12155%	-27.12155%	-27.12155%	-27.12155%	
Proposed Tax Increment	\$ (0.00274)	\$ (0.00209)	\$ (0.00133)	\$ (0.00109)	\$ (0.00040)	\$ (0.00023)	
Proposed Tax Costs Collected	\$ (358,092)	\$ (186,405)	\$ (15,825)	\$ (19,057)	\$ (908)	\$ (163,133)	\$ (743,418)
Proposed Rate Adjustment	0.00102	0.00078	0.00049	0.00041	0.00015	0.00009	
Proposed Volumes	130,679,417	89,120,218	11,930,578	17,432,493	2,264,179	699,506,305	950,933,191

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Cascade Natural Gas Corporation UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE Based Upon the Twelve Months Ended 7/31/21 State of Washington

						Per Therm		
Line		Rate	Average	Forecasted	Actual	Tax	Amount of	Percentage
No.	Description	Schedule	# of Bills	Therms Sold	Revenue	Change	Change	Change
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(h)
	CORE MARKET RATE	SCHEDULI	ES					
1	Residential	503	197,371	130,679,417	132,980,825	0.00102	133,262.99	0.10%
2	Commercial	504	26,933	89,120,218	81,203,572	0.00078	69,370.00	0.09%
3	Industrial Firm	505	484	11,930,578	8,959,376	0.00049	5,889.08	0.07%
4	Large Volume	511	95	17,432,493	12,092,638	0.00041	7,091.94	0.06%
5	Industrial Interruptible	570	7	2,264,179	1,392,481	0.00015	337.74	0.02%
6	Subtotal Core		224,890	251,426,886	236,628,892		215,952	0.09%
	NONCORE MARKET R	ATE SCHE	DULES	•	•			
7	Distribution	663	196	699,506,305	22,632,554	0.00009	60,709	0.27%
8	Special Contracts	9xx	6	192,707,530	3,908,394	-		-
9	Subtotal Non-core		202	892,213,835	26,540,948		60,709	
							•	-
10	CORE & NON-CORE		225,092	1,143,640,721	263,169,840		276,661	0.11%

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

Typical Current 7/1/2021 Proposed 11/1/2021 11/1/2021 Line Monthly Basic 7/1/2021 Current 11/1/2021 UPT Effect Bill UPT Effect						ate or washing				
Line No. Type of Service Monthly Basic Therm Used Service Charge Billing Rates Average Bill UPT Effect Vareage Bill Difference Bill Difference Cere(1)** UPT Effect Waverage Bill Difference Cere(1)** UPT Effect Waverage Bill Difference UPT Effect UPT Effect Waverage Bill Difference UPT Effect Waverage Bill Difference UPT Effect UPT Effect Waverage Bill Difference UPT Effect UPT Effect Waverage Bill Difference UPT Effect UPT			UG-200568					Proposed		Proposed
No. Type of Service Therm Used Service Charge Billing Rates Average Bill UPT Effects Average Bill Difference Ge=c+(b*d) Ce Ce Ce Ce Ce Ce Ce C			Typical		Current	7/1/2021	Proposed	11/1/2021		11/1/2021
(a) (b) (c) (d) (e) (f) (g) (g) (1) (2) (4) (e) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g	Line		Monthly	Basic	7/1/2021	Current	11/1/2021	UPT Effect	Bill	UPT Effects
(a) (b) (c) (d) (e) (f) (g) 1 Residential, Schedule 503 56 \$5 \$0.91169 \$56.05 \$0.91271 \$56.11 \$0.06 \$0.10% 2 Commercial, Schedule 504 290 \$13 \$0.84413 \$257.80 \$0.84491 \$258.02 \$0.23 \$0.09% 3 Industrial Firm, Schedule 505 \$60 \$0.78232 \$0.78281 \$0.78232 \$0.78281 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74575 \$0.74604 \$0.74675 \$0.74675 \$0.74604 \$0.74675	No.	Type of Service	Therm Used S	ervice Charge	Billing Rates	Average Bill	UPT Effects	Average Bill	Difference	% Bill Change
1 Residential, Schedule 503 56 \$5 \$0.91169 \$56.05 \$0.91271 \$56.11 \$0.06 \$0.10% \$2 Commercial, Schedule 504 290 \$13 \$0.84413 \$257.80 \$0.84491 \$258.02 \$0.23 \$0.09% \$3 Industrial Firm, Schedule 505 \$60 \$60 \$4 First 500 therms \$0.78232 \$0.78281 \$5 Next 3,500 therms \$0.74555 \$0.74604 \$6 Over 4,000 therms \$0.74555 \$0.74604 \$1.773.02 \$1,774.14 \$1.12 \$0.06% \$8 Com-Ind Dual Service, Schedule 511 \$125 \$0.73584 \$0.7302 \$0.73001 \$1.773.02 \$1.774.14 \$1.12 \$0.06% \$1.774.10 \$1.12 \$0.06% \$1.774.00 therms \$0.69960 \$0.70001 \$0.70001 \$1.774.00 therms \$0.69960 \$0.70001 \$0.70001 \$1.774.00 therms \$0.69960 \$0.70001 \$1.774.00 therms \$0.69960 \$0.70001 \$1.774.00 therms \$0.6995 \$0.61036 \$1.774.00 therms \$0.6995 \$0.61036 \$1.774.00 therms \$0.6995 \$0.61036 \$1.774.00 therms \$0.6995 \$0.61036 \$1.774.00 therms \$0.68492 \$0.68507 \$0.61036 \$1.774.00 therms \$0.68492 \$0.68507 \$0.61036 \$1.774.00 therms \$0.62374 \$0.62374 \$0.62389 \$1.775.00 therms \$0.62374 \$0.62374 \$0.62389 \$1.775.00 therms \$0.62374 \$0.62374 \$0.62389 \$1.775.00 therms \$0.02318 \$0.02376 \$0.02318 \$0.02327 \$0.0000 therms \$0.02318 \$0.02327 \$0.01501 \$1.775.00 therms \$0.02318 \$0.02327 \$0.01501 \$1.775.00 therms \$0.02318 \$0.02318 \$0.02327 \$0.01501 \$1.775.00 therms \$0.01501 \$1.77						e=c+(b*d)		g=c+(b*f)		
2 Commercial, Schedule 504 290 \$13 \$0.84413 \$257.80 \$0.84491 \$258.02 \$0.23 \$0.09% 3 Industrial Firm, Schedule 505 \$60 \$ 4 First 500 therms \$0.78232 \$0.78281 \$0.74604 \$ 5 Next 3,500 therms \$0.74555 \$0.74604 \$ 6 Over 4,000 therms \$0.73999 \$0.74048 \$ 7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 \$0.06% 8 Com-Ind Dual Service, Schedule 511 \$125 \$ 9 First 500 therms \$0.69960 \$0.70001 \$ 12 Over 4,000 therms \$0.69960 \$0.70001 \$ 12 Over 4,000 therms \$0.6995 \$0.61036 \$ 13 Total 511 \$14,356 \$0.6995 \$0.61036 \$ 14 Industrial Interruptible, Schedule 570 \$163 \$ 15 First 30,000 therms \$0.68492 \$0.68507 \$ 16 Over 30,000 therms \$0.62374 \$0.62389 \$ 17 Total 570 \$24,313 \$163 \$ 18 Transport, Schedule 663 \$625 \$ 19 First 100,000 therms \$0.02318 \$0.02327 \$ 10 Next 200,000 therms \$0.01501 \$ 10 Next 200,000 therms \$0.02318 \$0.02327 \$ 10 Next 200,000 therms \$0.01501 \$ 10 Next 200,000 therms \$0.01501 \$ 10 Next 200,000 therms \$0.02318 \$0.02327 \$ 10 Next 200,000 therms \$0.01501 \$ 10 Next 200,000 therms \$0.01501 \$ 10 Next 200,000 therms \$0.02318 \$0.02327 \$ 10 Next 200,000 therms \$0.01501 \$ 10		(a)	(b)	(c)	(d)	(e)	(f)	(g)		
3 Industrial Firm, Schedule 505 \$60 4 First 500 therms \$0.78232 \$0.78281 5 Next 3,500 therms \$0.74555 \$0.74604 6 Over 4,000 therms \$0.73999 \$0.74048 7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 \$0.06% 8 Com-Ind Dual Service, Schedule 511 \$125 9 First 500 therms \$0.73584 \$0.73625 11 Next 3,500 therms \$0.69960 \$0.70001 12 Over 4,000 therms \$0.69960 \$0.70001 13 Total 511 14,356 \$0.68995 \$0.61036 14 Industrial Interruptible, Schedule 570 \$163 15 First 30,000 therms \$0.68492 \$0.68507 16 Over 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$0.62374 \$0.62389 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.02318 \$0.02327 20 Next 200,000 therms \$0.02318 \$0.02327 Next 200,000 therms \$0.02318 \$0.02327 Next 200,000 therms \$0.0192 \$0.01501	1	Residential, Schedule 503	56	\$5	\$0.91169	\$56.05	\$0.91271	\$56.11	\$0.06	0.10%
4 First 500 therms \$0.78232 \$0.78281 5 Next 3,500 therms \$0.74555 \$0.74604 6 Over 4,000 therms \$0.73999 \$0.74048 7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 \$0.66% 8 Com-Ind Dual Service, Schedule 511 \$125 \$0.73584 \$0.73625 \$0.73001 \$0.73001 \$0.73001 \$0.69960 \$0.70001 \$0.60905 \$0.61036 \$0.61036 \$0.61036 \$0.61036 \$0.61036 \$0.61036 \$0.61036 \$0.61036 \$0.62374 \$0.62374 \$0.62374 \$0.62374 \$0.62374 \$0.62389 \$0.62374 \$0.62374 \$0.62389 \$0.62374 <td>2</td> <td>Commercial, Schedule 504</td> <td>290</td> <td>\$13</td> <td>\$0.84413</td> <td>\$257.80</td> <td>\$0.84491</td> <td>\$258.02</td> <td>\$0.23</td> <td>0.09%</td>	2	Commercial, Schedule 504	290	\$13	\$0.84413	\$257.80	\$0.84491	\$258.02	\$0.23	0.09%
5 Next 3,500 therms \$0.74555 \$0.74604 6 Over 4,000 therms \$0.73999 \$0.74048 7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 8 Com-Ind Dual Service, Schedule 511 \$125 \$1,773.02 \$1,774.14 \$1.12 9 First 500 therms \$0.73584 \$0.73625 \$0.70001 12 Over 4,000 therms \$0.69960 \$0.70001 12 Over 4,000 therms \$0.60995 \$0.61036 13 Total 511 14,356 \$9,258.16 \$9,264.00 \$5.84 0.06% 14 Industrial Interruptible, Schedule 570 \$163 \$0.68492 \$0.68507 \$0.62374 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62374 \$0.62374 \$0.05986 \$0.05986 \$0.05996 \$0.05996 \$0.05996 \$0.05996 \$0.05996 \$0.02318 \$0.02327 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$	3	Industrial Firm, Schedule 505		\$60						
6 Over 4,000 therms \$0.73999 \$0.74048 7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 0.06% 8 Com-Ind Dual Service, Schedule 511 \$125 \$0.73584 \$0.73625 \$0.70001 \$0.70001 \$0.70001 \$0.60995 \$0.61036 \$0.61036 \$0.61036 \$0.60995 \$0.61036 \$0.68492 \$0.68507 \$0.62374 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62374 \$0.62389 \$0.62	4	First 500 therms			\$0.78232		\$0.78281			
7 Total 505 2,273 \$1,773.02 \$1,774.14 \$1.12 0.06% 8 Com-Ind Dual Service, Schedule 511 \$125 9 First 500 therms \$0.69960 \$0.70001 12 Over 4,000 therms \$0.69960 \$0.60995 13 Total 511 14,356 \$9,258.16 \$9,264.00 \$5.84 0.06% 14 Industrial Interruptible, Schedule 570 \$163 \$0.68492 \$0.68507 \$0.62374 \$0.62374 \$0.62374 \$0.62389 \$0.62374 \$0.62374 \$0.62389 \$16,819.09 \$3.63 0.02% 18 Transport, Schedule 663 \$625 \$0.05987 \$0.05996 \$0.05996 \$0.02318 \$0.02327 \$0.02318 \$0.02327 \$0.01501 18 Next 200,000 therms \$0.01492 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.0270 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501 \$0.01501	5	Next 3,500 therms			\$0.74555		\$0.74604			
8 Com-Ind Dual Service, Schedule 511 \$125 9 First 500 therms \$0.73584 \$0.73625 11 Next 3,500 therms \$0.69960 \$0.70001 12 Over 4,000 therms \$0.60995 \$0.61036 13 Total 511 14,356 \$9,258.16 \$9,264.00 \$5.84 \$0.06% 14 Industrial Interruptible, Schedule 570 \$163 15 First 30,000 therms \$0.68492 \$0.68507 16 Over 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$16,815.46 \$16,819.09 \$3.63 \$0.02% 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	6	Over 4,000 therms			\$0.73999		\$0.74048			
9 First 500 therms \$0.73584 \$0.73625 11 Next 3,500 therms \$0.69960 \$0.70001 12 Over 4,000 therms \$0.60995 \$0.61036 13 Total 511 14,356 \$9,258.16 \$9,258.16 \$9,264.00 \$5.84 \$0.06% 14 Industrial Interruptible, Schedule 570 \$163 15 First 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$0.62374 \$0.62389 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	7	Total 505	2,273			\$1,773.02		\$1,774.14	\$1.12	0.06%
11 Next 3,500 therms	8	Com-Ind Dual Service, Schedule 51	1	\$125						
12 Over 4,000 therms	9	First 500 therms								
13 Total 511 14,356 \$9,258.16 \$9,264.00 \$5.84 0.06% 14 Industrial Interruptible, Schedule 570 \$163 15 First 30,000 therms \$0.68492 \$0.68507 16 Over 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$16,815.46 \$16,819.09 \$3.63 0.02% 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	11	Next 3,500 therms			\$0.69960		\$0.70001			
14 Industrial Interruptible, Schedule 570 \$163 15 First 30,000 therms \$0.68492 \$0.68507 16 Over 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$16,815.46 \$16,819.09 \$3.63 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501		Over 4,000 therms			\$0.60995		\$0.61036			
15 First 30,000 therms \$0.68492 \$0.68507 16 Over 30,000 therms \$0.62374 \$0.62389 17 Total 570 24,313 \$16,815.46 \$16,819.09 \$3.63 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	13	Total 511	14,356			\$9,258.16		\$9,264.00	\$5.84	0.06%
16 Over 30,000 therms \$0.62374 \$0.62389 \$16,815.46 \$16,819.09 \$3.63 0.02% \$16,815.46 \$16,819.09 \$3.63 0.02% \$16,815.46 \$16,819.09 \$3.63 \$0.02% \$16,819.09 \$3.63 \$3.63 \$	14	Industrial Interruptible, Schedule 57)	\$163						
17 Total 570 24,313 \$16,815.46 \$16,819.09 \$3.63 0.02% 18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	15	First 30,000 therms			\$0.68492		\$0.68507			
18 Transport, Schedule 663 \$625 19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	16	Over 30,000 therms			\$0.62374		\$0.62389			
19 First 100,000 therms \$0.05987 \$0.05996 20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	17	Total 570	24,313			\$16,815.46		\$16,819.09	\$3.63	0.02%
20 Next 200,000 therms \$0.02318 \$0.02327 21 Next 200,000 therms \$0.01492 \$0.01501	18	Transport, Schedule 663		\$625						
21 Next 200,000 therms \$0.01492 \$0.01501	19	First 100,000 therms			\$0.05987		\$0.05996			
	20	Next 200,000 therms			\$0.02318		\$0.02327			
22 Over 500,000 therms \$0.00820 \$0.00829	21	Next 200,000 therms			\$0.01492		\$0.01501			
	22	Over 500,000 therms			\$0.00820		\$0.00829			
23 663 Total 285,214 \$10,905.00 \$10,929.75 \$24.75 <u>0.23%</u>	23	663 Total	285,214			\$10,905.00		\$10,929.75	\$24.75	0.23%

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

	Revised	503	504	505	511	570	663
Line		Residential	Commercial	Firm Indust	Lrg Volumes	Interruptible	Distribution
No.	Description	Customers	Customers	Customers	Customers	Customers	Customers
1	Unprotected Rate Adjustment Effective 11/1/2020	(\$0.00376)	(\$0.00287)	(\$0.00182)	(\$0.00150)	(\$0.00055)	(\$0.00032)
	Proposed Incremental Change						
2	Residential	0.00102					
3	Commercial		0.00078				
4	Industrial Firm			0.00049			
5	Large Volume				0.00041		
6	Interruptible - CORE					0.00015	
7	Non-Core Customers						0.00009
8	Total Proposed Rate - Schedule 582	(\$0.00274)	(\$0.00209)	(\$0.00133)	(\$0.00109)	(\$0.00040)	(\$0.00023)