

Cascade Natural Gas - Washington Operations
 Summary of Adjustments
 Test Year Ended December 31, 2016

Docket UG-170929
 Exhibit No. DMR-4
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Line	Per Company Washington Unadjusted	R-1 Weather Normalization Adjustment Per Company	R-2 Promotional Advertising Adjustment Per Company	R-3 Resiate Revenue Adjustment Per Company	R-4 Low-Income Bill Assistance Per Company	P-1 Interest Coordination Adjustment Revised per PC	P-2 Pro Forma Wage Adjustment Revised per PC	P-3 Pro Forma Plant Additions Reject per PC	P-4 Rate Case Costs Revised per PC	P-5 Pro Forma Compliance Department Per Company	P-6 MAOP Deferral Amortization Revised per PC	P-7 Misc. Charge Change Revised per PC	P-8 CRM Adjustment Per Company
Operating Revenues:													
1 Natural Gas Sales	182,902,833	15,472,032		(8,383,168)									
2 Gas Transportation Revenue	21,216,454			(346,009)									
3 Other Operating Revenues	1,011,375												
4 Total Revenues	205,130,662	15,472,032		(8,729,177)									(148,817)
Operating Expenses:													
6 Natural Gas/Production Costs	103,593,865	10,051,636		(6,033,098)									
7 Revenue taxes	16,946,341	626,927		(353,706)									(6,030)
8 Production	518,989												
9 Distribution	16,326,277						329,270						
10 Customer Accounts	6,383,108	58,686		(33,110)			183,762			546,033			(564)
11 Customer Service	824,096				(533,333)								
12 Sales	4,917	(4,917)											
13 Administrative & General	16,459,958	(49,800)					1,102		51,054	82,693			
14 Total O & M Expense	161,057,551	10,737,249	(54,717)	(6,419,914)	(533,333)		348,408		51,054	266,455			(6,594)
15 Depreciation & Amortization	19,218,442												78,011
16 Regulatory Debits	-												
17 Taxes Other Than Income	4,095,634						26,653			13,139			
18 State & Federal Income Taxes (Note 1)	4,154,374	994,304	11,491	(484,945)	112,000	263,991	(78,763)		(10,721)	(58,715)			(29,867)
19 Total Operating Expenses	188,526,001	11,731,553	(43,226)	(6,904,859)	(421,333)	263,991	296,298		40,332	220,879			(36,461)
Net Operating Revenues	16,604,661	3,740,479	43,226	(1,824,318)	421,333	(263,991)	(296,298)		(40,332)	(220,879)			(112,356)
Rate Base													
21 Plant in Service	677,314,165												3,023,678
22 Accumulated Depreciation	(345,424,355)												(39,005)
23 Customer Advances for Construction	(3,771,590)												
24 Accumulated Deferred Income Taxes	(73,667,038)												(6,191)
25 Working Capital Allowance	25,610,870												
26 RATE BASE	280,062,052												2,978,482

Notes/Sources:
 Col. (A): Company Exhibit MMP-2

Note 1: Federal Income Tax Impact of
 "Per Company" Adjustments revised to
 reflect 21% FIT rate.

Line	P-9	PC-1	PC-2	PC-3	PC-4	PC-5	PC-6	PC-7	Per PC	Washington
	Pro Forma	Revised FIT	Remove	Reduce	Mkt Data	Foros True	Non-Qualified	Incentive	Per PC	Adjusted
	Revenue	Rate	Accrual for	Rental Chgs.	Subs. Fees	Boutique Exp.	Pension Exp.	Comp. Exp.	Per PC	Adjusted
	Per Company	Per PC	Legal Matter	Per PC	Per PC	Per PC	Per PC	Per PC	Per PC	Adjusted
Operating Revenues:										
1	3,286,574									193,278,271
2	1,933,517									22,803,962
3										862,558
4										
5	5,220,091									216,944,791
Operating Expenses:										
6										107,612,403
7	211,518									17,425,050
8					(53,000)					465,989
9										17,385,342
10	19,800									6,445,956
11										290,763
12										-
13			(210,756)	(145,014)		(52,680)	(127,508)	(1,388,253)		14,620,796
14	231,318		(210,756)	(145,014)	(53,000)	(52,680)	(127,508)	(1,388,253)		164,246,298
15										19,296,453
16										-
17										4,135,426
18	1,047,642	(1,661,750)	44,259	30,453	11,130	11,063	26,777	291,533		4,543,207
19	1,278,960	(1,661,750)	(166,497)	(114,561)	(41,870)	(41,617)	(100,731)	(1,096,720)		192,221,384
20	3,941,131	1,661,750	166,497	114,561	41,870	41,617	100,731	1,096,720		24,723,407
Rate Base										
21										680,337,843
22										(345,463,360)
23										(3,771,590)
24										(73,673,229)
25										
26										25,610,870
27										283,040,534

Note 1: Federal Income Tax Impact of "Per Company" Adjustments revised to reflect 21% FIT rate.