

Cascade Natural Gas Corporation
UG 17
MPP WP-1.13
Pro Forma Wage Adjustment
Twelve Months Ended December 31, 2016

Line No:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Account Number	Annual Wages 2016 [1] Non-Capital	Wage Increase Date Jan 1 2016	Annual Wage Year-to-date [1] Prior to increase	Annualize [2] 2016 wage increase	2017 Wage Increase [2]	Total Wages	Total Wages	2017 Wage Increase [2]	2017 Wage Increase	2017 Total Wages	2018 Wage Increase	2018 Wage Increase	2018 Wage Wages	Total Wage Adjustment
1	Non-Union	\$8,859,248.02	Apr 1 2015	\$2,308,180.69	\$71,553.60	3.10%	\$8,930,801.62	\$8,930,801.62	3.10%	\$276,854.85	\$9,207,656.47	3.97%	\$229,435.06	\$6,009,402.10	\$450,107.77
2	Union	\$13,816,265.91		\$8,816,575.59	\$71,553.60	3.10%	\$14,900,095.95	\$14,900,095.95	3.10%	\$497,527.56	\$15,397,623.51	3.10%	\$514,872.41	\$9,493,093.82	\$633,845.80
3	Employer FICA														\$1,083,953.57
4	Non-Union														\$82,922.45
5	Non-Union	28130	198,112.25		\$0.00	4.00%	\$198,112.25	\$198,112.25	4.00%	\$7,924.49	\$206,036.74	4.00%	\$8,241.47	\$214,278.21	\$16,165.96
6	Non-Union	28700	1,241,025.44		\$0.00	4.00%	\$1,241,025.44	\$1,241,025.44	4.00%	\$49,641.02	\$1,290,666.46	4.00%	\$51,623.66	\$1,342,290.12	\$101,267.68
7	Non-Union	28710	352,014.66		\$0.00	4.00%	\$352,014.66	\$352,014.66	4.00%	\$14,080.59	\$366,095.25	4.00%	\$14,643.81	\$380,739.06	\$28,724.40
8	Non-Union	28740	359,591.66		\$0.00	4.00%	\$359,591.66	\$359,591.66	4.00%	\$14,383.67	\$373,975.32	4.00%	\$14,959.01	\$388,934.34	\$29,342.68
9	Non-Union	28780	7,509.40		\$0.00	4.00%	\$7,509.40	\$7,509.40	4.00%	\$292.58	\$7,801.98	4.00%	\$304.07	\$7,995.85	\$96.45
10	Non-Union	28800	312,094.92		\$0.00	4.00%	\$312,094.92	\$312,094.92	4.00%	\$12,483.80	\$324,578.71	4.00%	\$12,983.15	\$337,561.86	\$25,466.95
11	Non-Union	28850	120,636.82		\$0.00	4.00%	\$120,636.82	\$120,636.82	4.00%	\$4,825.47	\$125,462.29	4.00%	\$5,018.49	\$130,480.79	\$9,843.96
12	Non-Union	28870	8,996.49		\$0.00	4.00%	\$8,996.49	\$8,996.49	4.00%	\$359.86	\$9,356.35	4.00%	\$374.25	\$9,730.61	\$734.11
13	Non-Union	28920	62,790.16		\$0.00	4.00%	\$62,790.16	\$62,790.16	4.00%	\$2,511.61	\$65,301.77	4.00%	\$2,612.07	\$67,913.84	\$5,123.68
14	Non-Union	28930	11,787.95		\$0.00	4.00%	\$11,787.95	\$11,787.95	4.00%	\$471.52	\$12,259.46	4.00%	\$12,749.84	\$12,749.84	\$961.90
15	Non-Union	29030	326,377.83		\$0.00	4.00%	\$326,377.83	\$326,377.83	4.00%	\$13,055.11	\$339,432.94	4.00%	\$13,577.32	\$353,010.26	\$26,632.43
16	Non-Union	29030A	357,965.16		\$0.00	3.80%	\$357,965.16	\$357,965.16	3.80%	\$13,602.68	\$371,567.84	3.80%	\$14,119.58	\$385,687.41	\$27,722.25
17	Non-Union	29200A	1,695,592.62		\$0.00	3.80%	\$1,695,592.62	\$1,695,592.62	3.80%	\$67,833.70	\$1,763,426.32	3.80%	\$18,333.98	\$1,833,952.98	\$138,560.36
18	Non-Union	29260	491,564.80		\$0.00	3.80%	\$491,564.80	\$491,564.80	3.80%	\$18,679.46	\$510,244.26	3.80%	\$19,389.28	\$529,633.54	\$38,068.74
19	Non-Union		13,434.17		\$0.00	4.00%	\$13,434.17	\$13,434.17	4.00%	\$537.37	\$13,971.54	4.00%	\$558.86	\$14,530.40	\$1,096.23
20	Non-Union		5,559,294.33		0.00		5,559,294.33	5,559,294.33		220,672.71	5,779,967.04		229,435.06	6,009,402.10	450,107.77
21	Non-Union														
22	Non-Union														
23	Non-Union														
24	Non-Union														
25	Non-Union														
26	Non-Union														

Cascade Natural Gas Corporation
UG 17
MPP WP-1.13
Pro Forma Wage Adjustment
Twelve Months Ended December 31, 2016

Line No:	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
27															
28	2488	65,642.86	16,091.81	3.10%	\$498.85	\$66,141.71	3.10%	\$2,050.39	\$68,192.10	3.10%	\$2,113.96	\$70,306.05	\$4,663.19		
29	28720	78,031.01	20,963.16	3.10%	\$649.86	\$78,680.87	3.10%	\$2,439.11	\$81,119.97	3.10%	\$2,514.72	\$83,634.69	\$5,603.68		
30	28740	2,069,470.97	497,116.52	3.10%	\$15,410.61	\$2,084,881.58	3.10%	\$64,631.33	\$2,149,512.91	3.10%	\$66,634.90	\$2,216,147.81	\$146,676.84		
31	28750	304,520.10	73,909.68	3.10%	\$2,291.20	\$306,811.30	3.10%	\$9,511.15	\$316,322.45	3.10%	\$9,806.00	\$326,128.45	\$21,608.35		
32	28760	68,748.62	21,810.99	3.10%	\$676.14	\$69,424.76	3.10%	\$2,153.17	\$71,576.92	3.10%	\$2,218.88	\$73,795.81	\$5,047.19		
33	28780	1,130,953.10	277,047.46	3.10%	\$8,588.47	\$1,139,541.57	3.10%	\$35,545.79	\$1,195,487.36	3.10%	\$37,060.11	\$1,232,547.47	\$81,594.37		
34	28790	945,193.09	257,382.85	3.10%	\$7,978.87	\$953,171.96	3.10%	\$29,548.53	\$982,720.29	3.10%	\$30,464.33	\$1,013,184.62	\$67,991.53		
35	28800	1,143,221.87	326,097.66	3.10%	\$10,109.03	\$1,153,330.90	3.10%	\$35,753.26	\$1,189,084.16	3.10%	\$36,861.61	\$1,225,945.77	\$82,723.89		
36	28860	73.92	-	3.10%	\$0.00	\$73.92	3.10%	\$2.29	\$76.21	3.10%	\$2.36	\$78.57	\$4.65		
37	28870	595,618.26	144,258.64	3.10%	\$4,472.02	\$600,090.28	3.10%	\$18,602.80	\$618,693.08	3.10%	\$19,179.49	\$637,872.56	\$42,254.30		
38	28880	18,538.70	3,423.90	3.10%	\$106.14	\$18,644.84	3.10%	\$577.99	\$19,222.83	3.10%	\$595.91	\$19,818.74	\$1,280.04		
39	28890	216,222.85	58,968.79	3.10%	\$1,828.03	\$218,050.88	3.10%	\$6,759.58	\$224,810.46	3.10%	\$6,969.12	\$231,779.58	\$15,556.73		
40	28900	9,325.17	4,589.62	3.10%	\$142.28	\$9,467.45	3.10%	\$293.49	\$9,760.94	3.10%	\$302.59	\$10,063.53	\$738.36		
41	28920	764,674.30	203,277.48	3.10%	\$6,301.45	\$770,975.74	3.10%	\$23,900.25	\$794,875.99	3.10%	\$24,641.16	\$819,517.15	\$54,842.85		
42	28930	879,038.64	258,998.26	3.10%	\$8,028.95	\$887,067.58	3.10%	\$27,499.10	\$914,566.68	3.10%	\$28,351.57	\$942,918.24	\$63,879.61		
43	28940	61,214.12	19,514.75	3.10%	\$604.96	\$61,819.08	3.10%	\$1,916.59	\$63,735.47	3.10%	\$1,975.80	\$65,711.27	\$4,497.15		
44	29020	359,204.24	103,198.71	3.10%	\$3,199.16	\$362,403.40	3.10%	\$11,254.51	\$373,657.91	3.10%	\$11,582.78	\$385,220.68	\$26,016.44		
45	29030	96,110.14	19,496.73	3.10%	\$604.40	\$96,714.54	3.10%	\$2,998.15	\$99,712.69	3.10%	\$3,091.09	\$102,803.78	\$6,693.64		
46	29200	1,779.61	222.56	3.10%	\$6.90	\$1,786.51	3.10%	\$55.38	\$1,841.89	3.10%	\$57.10	\$1,898.99	\$119.38		
47	29210	387.61	-	3.10%	\$0.00	\$387.61	3.10%	\$12.02	\$399.63	3.10%	\$12.39	\$412.01	\$24.40		
48	29260	28,313.03	-	3.10%	\$0.00	\$28,313.03	3.10%	\$877.70	\$29,190.73	3.10%	\$904.91	\$30,095.65	\$1,782.62		
49	29350	2,965.83	1,816.11	3.10%	\$56.30	\$3,022.13	3.10%	\$93.69	\$3,115.82	3.10%	\$316.59	\$3,212.41	\$246.58		
50		8,859,248.02	2,308,180.69		71,553.60	8,930,801.62		276,854.85	9,207,656.47		285,437.35	9,493,093.82	633,845.80		

Cascade Natural Gas Corporation
 UG 17
 MPP WP-1 L3
 Pro Forma Wage Adjustment
 Twelve Months Ended December 31, 2016

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	5110: O&M Straight time allocated to CNG by Business Unit for 2016														
51	4760500 MDUR Cross Charges to CNGC				1,036,861.35				0.00%	0.00	1,036,861.35	0.00%	0	1,036,861.35	0.00
52	4763400 Mapping & Design				115,428.85				4.00%	4,617.15	120,046.00	4.00%	4801.84016	124,847.84	9,418.99
53	4766000 MDU Allocated Costs				423,581.69				4.00%	16,943.27	440,524.96	4.00%	17620.9983	458,145.96	34,564.27
54	4766200 IGC Allocated Costs				208,965.05				4.00%	8,358.60	217,323.65	4.00%	8692.94608	226,016.60	17,051.55
55	4767000 Credit and Collections				153,109.92				4.00%	6,124.40	159,234.32	4.00%	6369.372672	165,603.69	12,493.77
56	4767100 Customer Services, Dir				84,449.44				4.00%	3,377.98	87,827.42	4.00%	3513.096704	91,340.51	6,891.07
57	4767200 Meridian-Cust Svc Cir				1,024,805.29				4.00%	40,992.21	1,065,797.50	4.00%	42631.90006	1,108,429.40	83,624.11
58	4767300 Customer Development/Programs				208,344.85				4.00%	8,333.79	216,678.64	4.00%	8667.14576	225,345.79	17,000.94
59	4767400 Scheduling				159,743.65				4.00%	6,389.75	166,133.40	4.00%	6645.33584	172,778.73	13,035.08
60	4767500 IT Risk Mgt				250,606.53				4.00%	10,024.26	260,630.79	4.00%	10425.23165	271,056.02	20,449.49
61	4767600 Information Tech, Dir				39,737.97				4.00%	1,589.52	41,327.49	4.00%	1653.09552	42,980.59	3,242.62
62	4767700 Communications				29,392.47				4.00%	1,175.70	30,568.17	4.00%	1222.726752	31,790.90	2,398.43
63	4767800 Information Systems				538,174.55				4.00%	22,326.98	580,501.53	4.00%	23220.066128	603,721.59	45,547.04
64	4767900 Mobile Services Manager				54,774.31				4.00%	2,191.09	56,968.40	4.00%	2278.736696	59,247.14	4,469.83
65	4768000 Office Services				9,465.55				4.00%	378.62	9,844.17	4.00%	393.76688	10,237.94	772.39
					4,357,444.47					132,823.32	4,490,267.79		138,136.26	4,628,404.05	270,959.58

Notes:
 [1] Provided by Cascade Human Resources Accounting System
 [2] Union increase from the 2015 Agreement between CNGC and Local No. 121-C of the International Chemical Workers' Union Council/UCFW