

Cascade Natural Gas Corporation
UG 17
MPP WP-1.14
Pro Forma Plant Additions
Twelve Months Ended December 31, 2016

Ln.	A	B	C	D	E
1	Investment from MPP-6			\$ 18,072,319.66	
2	2016 Property Tax Rate [1]	1.16817%			
3	Property Tax			211,115.03	
4	New Revenue Associated with existing customer on Funding Project 315607 [2]			\$199,944	
5	Total Investment		Ln 1	18,072,319.66	
6	Depreciation Expense		From Exhibit No. MPP-6	410,853.15	410,853.15
7	Accumulated Depr. (Avg)		Ln 6 / 2	205,426.57	
8	Accum Tax depreciation		Ln 5 *3.75%	677,711.99	
9	Deferred Tax		(Ln 8 - Ln 6) * .35	93,400.59	
10	Accum Def Tax (Avg)		Ln 9 / 2	46,700.30	
11	FIT		Ln 6 * .35		143,798.60
12	Rate Bate			17,820,192.79	

Notes:

[1]	2015 Assessment (Final)	222,755,000.00
	Actual taxes to be paid in 2016	2,602,152.29
	Effective Tax Rate	0.0116817
[2]	Funding Project expected incremental volumes per year	6,500,000.00
	Rate schedule 663 average rate	0.0307606
	Total incremental revenue	\$199,944