

UM 1727, Exhibit 101 - Table 1

CASCADE NATURAL GAS CORPORATION									
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2013									
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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)		ORIGINAL COST AT DECEMBER 31, 2013 (4)	BOOK RESERVE AT DECEMBER 31, 2013 (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL (7) AMOUNT (8)=(7)/(4)		COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>TRANSMISSION PLANT</b>									
365.2 Rights of Way	S5.0	65	0%	1,026,089	723,038	303,164	16,212	1.58%	18.7
367.1 Mains	S5.0	65	-20%	15,804,274	9,718,327	9,261,944	287,638	1.82%	32.2
369.1 Meas. & Reg.Station Equip.	R2.5	50	-10%	198,115	207,794	10,069	812	0.41%	12.4
<b>TOTAL TRANSMISSION PLANT</b>				<b>17,028,478</b>	<b>10,649,159</b>	<b>9,575,177</b>	<b>304,662</b>	<b>1.79%</b>	<b>31.4</b>
<b>DISTRIBUTION PLANT</b>									
374.2 Land Rights	R2.0	60	0%	2,024,481	555,373	1,472,922	38,060	1.88%	38.7
375.1 Structures and Improvements	R4.0	40	0%	1,457,570	1,259,530	197,380	17,782	1.22%	11.1
375.2 Leasehold Improvements	R2.0	26	0%	1,219	564	655	156	12.80%	4.2
376.1 Mains	R4.0	75	-80%	125,838,733	95,299,863	130,947,780	2,768,452	2.20%	47.3
376.2 Mains - High Pressure	R2.5	85	-18%	125,140,041	36,642,755	110,592,546	1,564,251	1.25%	70.7
376.3 Mains - Polyethylene	L3.0	36	-26%	110,360,600	26,989,236	112,124,168	4,557,893	4.13%	24.6
377 Compressor Station Equip.	R3.0	35	0%	2,000,731	1,147,763	854,712	35,613	1.78%	24.0
378 Meas. & Reg.Sta.- General	L1.0	60	-30%	21,468,661	7,185,579	20,774,779	412,198	1.92%	50.4
380.1 Services	R5.0	56	-135%	75,986,423	103,363,585	75,151,336	2,530,348	3.33%	29.7
380.3 Services - Polyethylene	S4.0	35	-30%	113,058,770	39,549,158	107,473,660	4,386,680	3.88%	24.5
381 Meters	S2.0	42	0%	47,965,227	16,046,526	31,902,162	1,088,811	2.27%	29.3
382 Meter Installations	R3.0	55	-15%	30,029,637	11,908,944	22,565,460	558,551	1.86%	40.4
383 Regulators	R5.0	45	0%	9,922,839	3,577,768	6,353,796	230,210	2.32%	27.6
385 Ind'l Meas. & Reg.Sta Equip	R2.0	38	0%	8,890,422	3,536,036	5,349,184	193,811	2.18%	27.6
388 Asset Retirement Obligation	R2.0	38	0%	48,962	39,792	30,905	1,493	3.05%	20.7
<b>TOTAL DISTRIBUTION PLANT</b>				<b>674,194,316</b>	<b>347,102,470</b>	<b>625,791,445</b>	<b>18,384,309</b>	<b>2.73%</b>	<b>34.0</b>
<b>GENERAL PLANT</b>									
390.1 Structures & Improvements	R3.0	45	0%	17,480,754	10,720,055	6,784,619	216,761	1.24%	31.3
390.2 Leasehold Improvements	S1.0	30	0%	16,808	32,657	0	0	0.00%	4.9
391.1 Computer System	L0.0	10	6%	92,213	86,365	317	46	0.05%	6.9
391.2 Computer Softw ares	L3.0	8	0%	3,306,327	3,306,327	0	0	0.00%	3.5
391.3 Data Communication System	SQ.0	11	0%	1,742,736	16,594	1,726,422	283,020	16.24%	6.1
391.4 Office Equipment	R1.0	15	0%	390,712	(240,421)	631,163	67,867	17.37%	9.3
391.5 Office Furniture & Fixtures	R1.0	25	0%	1,623,532	(116,110)	1,738,318	80,852	4.98%	21.5
392.1 Transportation Equip-Trailers	L3.0	24	3%	476,107	223,385	238,452	14,997	3.15%	15.9
392.2 Transportation Equipment	L1.0	11	18%	11,218,709	3,815,356	5,381,618	689,951	6.15%	7.8
393 Stores Equipment	S6.0	33	0%	55,776	4,236	51,519	2,978	5.34%	17.3
394.1 Tools, Shop & Garage Equip.	S6.0	31	0%	5,672,068	1,650,158	4,018,327	201,926	3.56%	19.9
394.2 CNG Equipment	R4.0	31	0%	127,445	113,108	14,305	2,345	1.84%	6.1
395 Laboratory Equipment	R5.0	25	0%	138,043	58,603	79,375	6,350	4.60%	12.5
396.1 Pow er Operated Equip-Trailers	L2.0	17	25%	464,441	177,196	170,994	14,491	3.12%	11.8
396.2 Pow er Operated Equipment	L1.5	15	30%	2,452,121	294,109	1,422,624	127,020	5.18%	11.2
397.1 Comm. Equip - Base Station	R2.0	20	0%	328,232	166,411	161,644	14,967	4.56%	10.8
397.2 Comm. Equip - Telemetering	L1.0	18	0%	3,489,559	3,443,101	47,628	4,536	0.13%	10.5
397.3 Comm. Equip - Telex & Tel.	L1.5	12	0%	799,129	227,099	572,208	73,360	9.18%	7.8
397.4 Comm. Equip - Mobile	R5.0	12	0%	615,452	(1,293)	617,048	57,668	9.37%	10.7
398 Miscellaneous Equipment	R3.0	20	0%	38,881	(17,908)	56,795	4,086	10.51%	13.9
<b>TOTAL GENERAL PLANT</b>				<b>50,529,045</b>	<b>23,959,026</b>	<b>23,713,376</b>	<b>1,863,221</b>	<b>3.69%</b>	<b>12.7</b>
<b>TOTAL DEPRECIABLE PLANT</b>				<b>741,751,839</b>	<b>381,710,655</b>	<b>659,079,998</b>	<b>20,552,192</b>	<b>2.77%</b>	<b>32.1</b>