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CNG/W25-09-04

September 15, 2025

Jeff Killip  
Executive Director and Secretary  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

Re: Scheduled 582, Unprotected Excess Deferred Income Tax (EDIT) Reversals Rate Adjust.

Director Killip,

Cascade Natural Gas Corporation ("Cascade" or "Company") herewith submits to the Washington Utilities and Transportation Commission ("Commission") the following revision to its Tariff WN U-3, stated to become effective with service on and after November 1, 2025:

**Ninth Revision Sheet No. 582**

The purpose of this filing is to adjust the Unprotected EDIT (Excess Deferred Income Tax) reversals rate adjustment in accordance with the true-up provision adopted in Order No. 06 in Docket UG-170929.

Schedule 582, Unprotected EDIT reflects an annual revenue decrease of \$176,050 to customers or a decrease in annual revenue of 0.04 percent. The impact to an average residential customer using 53 therms per month will be a \$0.03 decrease or 0.03 percent.

Below is a table summarizing the proposed changes reflected in rate schedule 582 in this filing:

<u>Service</u>	<u>Sch. No.</u>	<u>Rate Change</u>	<u>Proposed Rate Per Therm</u>	<u>Percent Change</u>
Residential	503	(\$0.00059)	(\$0.00333)	-0.04%
Commercial	504	(\$0.00045)	(\$0.00254)	-0.03%
Industrial	505	(\$0.00029)	(\$0.00162)	-0.02%
Industrial Lg	511	(\$0.00024)	(\$0.00134)	-0.02%
Vol Interruptible	570	(\$0.00009)	(\$0.00049)	-0.01%
Distribution	663	(\$0.00005)	(\$0.00028)	-0.10%

The proposed change will affect all of Cascade's retail sales customers. Cascade serves approximately 205,693 residential, 27,641 commercial and 492 industrial customers in the state of Washington.

In compliance with WAC 480-90-194(3), the Company will mail customers a bill insert notifying them of the proposed rate increase. The issuance of bill inserts to customers will begin on September 15. In addition, Cascade will publish on its webpage the anticipated rate increase, provide copies of the notice to Community Action agencies and organizations within its service territory, and provide notice to the news media. The Company will provide a copy of the bill insert in a separate filing, Advice No. W25-09-01.

Please direct any questions regarding this filing to me at (208) 377-6015 or Michael Parvinen at (509) 528-9223.

Sincerely,

*/s/ Lori A. Blattner*

Lori A. Blattner  
Director, Regulatory Affairs  
Cascade Natural Gas Corporation  
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**Attachments:**

NEW-CNGC-W25-09-04-Trf Sheet-09-15-2025.pdf

NEW-CNGC-W25-09-04-Exh-A-09-15-2025.pdf

NEW-CNGC-W25-09-04-EDIT-WP-09-15-2025.xlsx

**SCHEDULE 582  
UNPROTECTED EXCESS DEFERRED INCOME TAX (EDIT) REVERSALS  
RATE ADJUSTMENT SCHEDULE**

**PURPOSE:**

The Tax Cut and Jobs Act (the Act), signed into law by President Trump on December 22, 2017, reduced the federal corporate income tax rate from 35% to 21% effective for tax years beginning after December 31, 2017. This rate adjustment schedule annually returns to customers the unprotected excess deferred income tax (EDIT) amortizations in accordance with the terms and conditions established in the Partial Joint Settlement Agreement filed in UG-170929.

**APPLICABLE:**

This rate adjustment schedule is applicable to Schedules 503, 504, 505, 511, 570, 663, and 900.

(T)

**RATES:**

This following adjustment rate will apply on a per therm basis for each rate schedule as listed in the table below:

Rate Schedule	Per Therm Charge
503	(\$0.00333)
504	(\$0.00254)
505	(\$0.00162)
511	(\$0.00134)
570	(\$0.00049)
663	(\$0.00028)
900	(\$0.00028)

(R)

(R)

**SPECIAL CONDITION:**

This adjustment schedule shall be updated annually, effective November 1.

**TERM:**

This rate schedule adjustment shall be effective for a term of ten years, ending October 31, 2028.

**TAX ADDITIONS:**

Adjustment charges are subject to increases as set forth in Schedule 500, Municipal Taxes.

**GENERAL TERMS:**

Service under this adjustment schedule is governed by the terms of this schedule, the rules contained in this Tariff, any other schedules that by their terms or by the terms of this schedule apply to service under this schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

CNG/W25-09-04

Issued September 15, 2025

Effective for Service on and after

November 1, 2025

**Issued by CASCADE NATURAL GAS CORPORATION**

By: 

Lori A. Blattner

Director, Regulatory Affairs

EXHIBIT A

BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W25-09-04 / UG-\_\_\_\_\_

September 15, 2025

# **CASCADE NATURAL GAS CORPORATION**

## **EXHIBIT A**

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CASCADE NATURAL GAS CORPORATION  
2025 Unprotected Tax Cost Allocation

	Current	Proposed
Unprotected	\$ (853,203)	\$ (991,501)

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00274)	(0.00209)	(0.00133)	(0.00110)	(0.00040)	(0.00023)	
% change (same for each sch)	21.58933%	21.58933%	21.58933%	21.58933%	21.58933%	21.58933%	
<b>Proposed Tax Increment</b>	<b>\$ (0.00333)</b>	<b>\$ (0.00254)</b>	<b>\$ (0.00162)</b>	<b>\$ (0.00134)</b>	<b>\$ (0.00049)</b>	<b>\$ (0.00028)</b>	
Proposed Tax Costs Collected	\$ (453,353)	\$ (258,020)	\$ (21,830)	\$ (24,810)	\$ (485)	\$ (233,003)	<b>\$ (991,501)</b>
Proposed Rate Adjustment	(0.00059)	(0.00045)	(0.00029)	(0.00024)	(0.00009)	(0.00005)	
Proposed Volumes	136,078,782	101,534,124	13,499,436	18,549,691	996,485	833,178,175	1,103,836,692

Cascade Natural Gas Corporation  
UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE  
Bills and Revenues Based Upon the Twelve Months Ended 7/31/25  
State of Washington

Line No.	Description (a)	Rate Schedule (b)	Average # of Bills (c)	Forecasted Therms Sold (d)	Actual Revenue (e)	Per Therm Tax Change (f)	Amount of Change (g)	Percentage Change (h)
CORE MARKET RATE SCHEDULES								
1	Residential	503	205,693	136,078,782	224,624,299	(0.00059)	(80,497.08)	-0.04%
2	Commercial	504	27,641	101,534,124	151,910,454	(0.00045)	(45,814.00)	-0.03%
3	Industrial Firm	505	492	13,499,436	18,945,092	(0.00029)	(3,876.20)	-0.02%
4	Large Volume	511	100	18,549,691	23,355,052	(0.00024)	(4,405.23)	-0.02%
5	Industrial Interruptible	570	6	996,485	1,138,253	(0.00009)	(86.05)	-0.01%
6	Subtotal Core		233,932	270,658,517	419,973,149		(134,679)	-0.03%
NONCORE MARKET RATE SCHEDULES								
7	Distribution	663	202	833,178,175	41,044,945	(0.00005)	(41,372)	-0.10%
8	Subtotal Non-core		202	833,178,175	41,044,945		(41,372)	
9	CORE & NON-CORE		234,134	1,103,836,692	461,018,094		(176,050)	-0.04%

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

Line No.	Type of Service	UG-240008		Current 6/1/2025 Billing Rates	Current 6/1/2025 Average Bill e=c+(b*d)	Proposed 11/1/2025 UPT Effects	Proposed 11/1/2025 UPT Effect Average Bill g=c+(b*f)	Bill Difference	Proposed 11/1/2025 UPT Effects % Bill Change
		Typical Monthly Therm Used	Basic Service Charge						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Residential, Schedule 503	53	\$5.50	\$1.85869	\$104.01	\$1.85810	\$103.98	-\$0.03	-0.03%
2	Commercial, Schedule 504	277	\$20	\$1.72176	\$496.93	\$1.72131	\$496.80	-\$0.12	-0.03%
3	Industrial Firm, Schedule 505		\$100						
4	First 500 therms			\$1.62940	\$914.70	\$1.62911	\$914.56		
5	Next 3,500 therms			\$1.58453	\$2,456.02	\$1.58424	\$2,455.57		
6	Over 4,000 therms			\$1.57775		\$1.57746			
7	Total 505	2050			\$3,370.72		\$3,370.13	-\$0.59	-0.02%
8	Large Volume, Schedule 511		\$250						
9	First 20,000 therms			\$1.61460	\$22,931.87	\$1.61436	\$22,928.53		
10	Next 80,000 therms			\$1.56945		\$1.56921			
11	Over 100,000 therms			\$1.45779		\$1.45755			
12	Total 511	14,048			\$22,931.87		\$22,928.53	-\$3.34	-0.01%
13	Industrial Interruptible, Schedule 570		\$300						
14	First 30,000 therms			\$1.47330	\$37,089.77	\$1.47321	\$37,087.62		
15	Over 30,000 therms			\$1.39783		\$1.39774			
16	Total 570	24,971			\$37,089.77		\$37,087.62	-\$2.16	-0.01%
17	Transport, Schedule 663		\$1,000						
18	First 100,000 therms			\$0.28566	\$29,566.00	\$0.28561	\$29,561.03		
19	Next 200,000 therms			\$0.25700	\$51,400.00	\$0.25695	\$51,390.07		
20	Next 200,000 therms			\$0.25054	\$17,323.84	\$0.25049	\$17,320.41		
21	Over 500,000 therms			\$0.24528		\$0.24523			
22	663 Total	369,146			\$98,289.84		\$98,271.51	-\$18.33	-0.02%



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

Line No.	Revised Description	503 Residential Customers	504 Commercial Customers	505 Firm Indust Customers	511 Lrg Volumes Customers	570 Interruptible Customers	663 Distribution Customers
1	Unprotected Rate Adjustment Effective 11/1/2024	(\$0.00274)	(\$0.00209)	(\$0.00133)	(\$0.00110)	(\$0.00040)	(\$0.00023)
	<u>Proposed Incremental Change</u>						
2	Residential	(0.00059)					
3	Commercial		(0.00045)				
4	Industrial Firm			(0.00029)			
5	Large Volume				(0.00024)		
6	Interruptible - CORE					(0.00009)	
7	Non-Core Customers						(0.00005)
8	Total Proposed Rate - Schedule 582	(\$0.00333)	(\$0.00254)	(\$0.00162)	(\$0.00134)	(\$0.00049)	(\$0.00028)