

**CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE  
Docket UG-260127**

**ATTACHMENT C: SUMMARY DOCUMENT**

**May 29, 2026**

Cascade Natural Gas Corp.  
Docket UG-260127  
Summary Document  
Attachment C

**WAC 480-07-510, SECTION (5)(a):**

- (i) *The date and amount of the last general rate change the commission authorized for the company and the revenue the company realized from that change during the test period based on the company's test period units of sale (e.g., kilowatthours, therms, etc.)*

The last general rate increase authorized by the Commission: Docket UG-240008, effective March 5, 2025 and March 1, 2026.

	*The original settled amount of \$29,799,000 was further reduced by \$3,710,322 as seen in the Annual Provisional Plant Report filed on April 30, 2025 in Docket UG-240008.
Resulting Increase (Decrease) in Revenue effective March 5, 2025: \$	26,088,678

	*The original settled amount of \$10,814,000 was further reduced by \$2,055,298 as seen in the Annual Provisional Plant Report filed on April 30, 2026 in Docket UG-240008.
Resulting Increase (Decrease) in Revenue effective March 1, 2026: \$	8,758,702

	<u>2025</u>
Realized Total Revenue during the Test Period: \$	21,474,041

- (ii) *Total revenues the company is realizing at its present rates and the total revenues the company would realize at the requested rates*

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Present Rates - Total Adjusted Operating Revenues	\$ 180,063,026	\$ 205,383,709
	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Proposed Rates - Total Adjusted Operating Revenues	\$ 205,162,427	\$ 223,455,770

- (iii) *Requested revenue change in percentage, in total and by major customer class*

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Residential Service (Sch. 503)	17.32%	8.94%
Commercial Service (Sch. 504/404)	4.11%	8.28%
Industrial Service (Sch. 505/405)	16.38%	8.43%
Large Volume Service (Sch. 511/411)	16.20%	8.35%
Interruptible Service (Sch. 570/470)	4.13%	8.32%
Transportation Service (Sch. 663/463)	19.87%	9.67%
Total requested revenue change	13.94%	8.80%

- (iv) *Requested revenue change in dollars, in total and by major customer class*

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Residential Service (Sch. 503)	\$ 14,467,910	\$ 8,780,322
Commercial Service (Sch. 504/404)	\$ 2,018,150	\$ 4,236,593
Industrial Service (Sch. 505/405)	\$ 657,695	\$ 394,112
Large Volume Service (Sch. 511/411)	\$ 716,834	\$ 429,546
Interruptible Service (Sch. 570/470)	\$ 6,392	\$ 13,405
Transportation Service (Sch. 663/463)	\$ 7,232,419	\$ 4,218,082
Total requested revenue change	\$ 25,099,401	\$ 18,072,061

- (v) *The representative effect of the request in dollars for the average monthly use per customer, by customer class or other similar meaningful representation, including, but not limited to, the effect of the proposed rate change in dollars per month on residential customers by usage categories*

	Base Rate Bill Impact Amount Changes		Base Rate Bill Impact Percentage Changes	
	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Residential Service (Sch. 503) (average 50 therms/mo)	\$ 5.80	\$ 3.51	6.61%	3.75%
Commercial Service (Sch. 504)	\$ 6.07	\$ 12.68	1.43%	2.95%
Commercial Service (Sch. 404)	\$ 1.96	\$ 13.53	0.26%	1.76%
Industrial Service (Sch. 505)	\$ 118.67	\$ 96.13	4.49%	3.48%
Industrial Service (Sch. 405)	\$ 581.59	\$ 116.50	3.63%	0.70%
Large Volume Service (Sch. 511)	\$ 716.56	\$ 585.17	3.77%	2.96%
Large Volume Service (Sch. 411)	\$ 423.79	\$ 115.07	4.53%	1.18%
Interruptible Service (Sch. 570)	\$ 83.21	\$ 264.10	0.54%	1.71%
Interruptible Service (Sch. 470)	\$ 72.26	\$ 12.36	0.69%	0.12%
Transportation Service (Sch. 663)	\$ 2,771.78	\$ 3,210.91	2.96%	3.33%
Transportation Service (Sch. 463)	\$ 2,893.73	\$ 929.91	15.55%	4.32%

**(vi) Most current customer count, by major customer class**

	<u>2025 Test Year</u>	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Residential Service (Sch. 503)	207,271	207,981	208,503
Commercial Service (Sch. 504/404)	27,772	27,819	27,845
Industrial Service (Sch. 505/405)	489	490	490
Large Volume Service (Sch. 511/411)	101	101	101
Interruptible Service (Sch. 570/470)	6	6	6
Transportation Service (Sch. 663/463)	211	211	211
Special Contracts	6	6	6
Total Customers	235,856	236,614	237,162

**(vii) Current authorized overall rate of return and authorized rate of return on common equity**

Current authorized overall rate of return	7.185%
Current authorized rate of return on common equity	9.50%

**(viii) Actual rate of return and actual rate of return on common equity for the test period**

Actual Rate of Return	5.62%
Actual Return on Equity for the test period	4.79%

**(ix) Requested overall rate of return and requested rate of return on common equity, and the method or methods used to calculate rate of return on common equity**

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Requested authorized overall rate of return	7.983%	7.983%
Requested authorized rate of return on common equity	10.50%	10.50%

ROE was calculated using several methodologies including a constant growth DCF model, the CAPM, the ECAPM, and a BYRP approach.

**(x) Requested capital structure**

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Debt	49.27%	49.27%
Equity	50.73%	50.73%

**(xi) Requested net operating income**

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Requested net operating income: \$	63,767,013	\$ 71,347,769

**(xii) Requested rate base and method of calculation, or equivalent**

	<u>Rate Effective Date - May 1, 2027</u>	<u>Rate Effective Date - May 1, 2028</u>
Requested rate base: \$	798,785,079	\$ 893,746,324

The requested rate base was calculated based on end of period balances.

**(xiii) Revenue effect of any requested attrition allowance**

N/A - no requested attrition allowance