

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT A: PROPOSED TARIFFS

March 29, 2019

**RULE 21
DECOUPLING MECHANISM**

PURPOSE:

This Rule describes the revenue-per-Customer Decoupling Mechanism which annually applies a per therm credit or debit under Schedule 594, "Decoupling Mechanism Adjustment" to applicable Customers' bills for the purpose of truing up the annual difference between Margin Revenues and the Authorized Margin Revenues per Customer served as herein defined.

APPLICABILITY:

This Rule is applicable to all Customers served on Schedules 503, 504, 505, 511, and 570.

MARGIN REVENUES

Margin Revenue is the amount of Margin billed in a billing month, adjusted for unbilled margin revenues. Margin Revenue does not include amounts billed for the Basic Customer Charge, or adjustment schedules, such as Schedules 500, 581, 582, 583, 593, 594, 595, 596, 597, and 598.

AUTHORIZED MARGIN REVENUE PER CUSTOMER

The Authorized Margin per month per customer is established in the tables below. Table 1 shows January through June, and Table 2 shows July through December.

Table 1	Jan	Feb	March	April	May	June
503	\$37.86	\$29.65	\$24.14	\$16.59	\$9.94	\$6.34
504	\$155.03	\$129.13	\$94.02	\$70.84	\$40.33	\$35.53
505	\$587.00	\$468.28	\$519.22	\$407.72	\$295.90	\$219.80
511	\$3540.56	\$2447.12	\$2877.25	\$2422.21	\$1848.70	\$1319.17
570	\$1857.62	\$1791.39	\$1743.13	\$1729.61	\$1440.99	\$1040.34
Table 2	July	Aug	Sept	Oct	Nov	Dec
503	\$4.87	\$2.39	\$6.88	\$14.75	\$29.47	\$37.70
504	\$29.51	\$16.50	\$40.36	\$71.05	\$116.08	\$154.23
505	\$194.48	\$206.31	\$236.37	\$378.49	\$360.66	\$535.57
511	\$1142.91	\$1154.89	\$1088.53	\$1838.26	\$1693.73	\$2928.63
570	\$834.40	\$892.65	\$756.29	\$960.80	\$1601.33	\$1762.85

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CNG/W19-03-02
Issued March 29, 2019

Effective for Service on and after
May 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By:  Michael Parvinen

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

Sixty-First Revision Sheet No. 503

Canceling

Sixtieth Revision Sheet No. 503

WN U-3

**RESIDENTIAL SERVICE RATE
SCHEDULE NO. 503**

AVAILABILITY:

This schedule is available to residential customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$ 5.00	per month
All Gas Used Per Month	\$0.32160	\$ 0.49569	\$0.81729	per therm (I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C) (T)

MINIMUM CHARGE:

Basic Service Charge: \$ 5.00 per month

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

CNG/W19-03-02

Effective for Service on and after

Issued March 29, 2019

May 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By: 

Michael Parvinen

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

Forty-Fifth Revision Sheet No. 504

Canceling

Forty-Fourth Revision Sheet No. 504

WN U-3

**GENERAL COMMERCIAL SERVICE RATE
SCHEDULE NO. 504**

AVAILABILITY:

This schedule is available to commercial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule may be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$13.00	per month
All Therms Used	\$0.27357	\$0.49304	\$0.76661	per therm (I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)
(T)

MINIMUM CHARGE:

Basic Service Charge \$13.00

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

CNG/W19-03-02

Effective for Service on and after

Issued March 29, 2019

May 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By: 

Michael Parvinen

Director, Regulatory Affairs

GENERAL INDUSTRIAL SERVICE RATE
SCHEDULE NO. 505

AVAILABILITY:

This schedule is available to industrial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$60.00	per month
First 500 therms/month	\$0.21103	\$0.47993	\$0.69096	per therm (I)
Next 3,500 therms/month	\$0.17090	\$0.47993	\$0.65083	per therm (I)
All over 4,000 therms/month	\$0.16484	\$0.47993	\$0.64477	per therm (I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C) (T)

MINIMUM CHARGE:

Basic Service Charge \$60.00

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates names herein are subject to increases as set forth in Schedule No. 500 entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

CNG/W19-03-02

Effective for Service on and after

Issued March 29, 2019

May 1, 2019

Issued by **CASCADE NATURAL GAS CORPORATION**

By: 

Michael Parvinen

Director, Regulatory Affairs

**SCHEDULE 511
LARGE VOLUME GENERAL SERVICE**

AVAILABILITY:

This schedule is available to customers throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be for natural gas supplied for all purposes to customers having an annual fuel requirement of not less than 50,000 therms.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$125.00	per month
First 20,000 therms/month	\$0.16940	\$0.47993	\$0.64933	per therm (I)
Next 80,000 therms/month	\$0.12985	\$0.47993	\$0.60978	per therm (I)
All over 100,000 therms/month	\$0.03202	\$0.47993	\$0.51195	per therm (I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C) (T)

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. The annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

GENERAL TERMS:

Service under this rate 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 rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

CNG/W19-03-02

Effective for Service on and after

Issued March 29, 2019

May 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By: 

Michael Parvinen

Director, Regulatory Affairs

**SCHEDULE. 570
INTERRUPTIBLE SERVICE**

AVAILABILITY:

This schedule is available throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in Company's system. Service under this schedule shall be for natural gas delivered for all purposes to customers having an annual fuel requirement of not less than 50,000 therms per year, which shall include all firm gas delivered, if any, and where customer agrees to maintain standby fuel burning facilities and an adequate supply of standby fuel to replace the entire supply of natural gas delivered hereunder. Service under this schedule shall be subject to curtailment by the Company when, in the judgment of the Company, such curtailment or interruption of service is necessary. Company shall not be liable for damages for, or because of, any curtailment of natural gas deliveries hereunder.

RATE:

	Margin	WACOG	Total		
Basic Service Charge			\$163.00	per month	
First 30,000 therms/month	\$0.09333	\$0.46687	\$0.56020	per therm	(I)
All over 30,000 therms/month	\$0.02657	\$0.46687	\$0.49344	per therm	(I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)
(T)

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. Annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

GENERAL TERMS:

Service under this rate 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 rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(M) text was previously found on Sheet 570-A.

CNG/W19-03-02

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May 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By:  Michael Parvinen

Director, Regulatory Affairs

**SCHEDULE 663
DISTRIBUTION SYSTEM TRANSPORTATION SERVICE**

(Continued from Previous Page)

Rates (continued):

D. Delivery Charge for all therms delivered per month

	Margin	
First 100,000	\$0.06302	(I)
100,001-200,000	\$0.02299	(I)
200,001-500,000	\$0.01397	(I)
>500,000	\$0.00664	(I)

E. Gross Revenue Fee:

The total of all charges shall be subject to a Gross Revenue Fee of 4.362% to cover state utility tax and other governmental levies imposed upon the Company. (R)

F. Fuel Use Requirements:

Customers served on Schedule 663 shall provide the Company with in-kind fuel for lost and unaccounted for gas on the Company's distribution system. The fuel use factor is 0.2479%. (I)

All other terms and conditions of service shall be pursuant to the rules and regulations set forth in this Tariff.

RATE ADJUSTMENTS:

Service under this schedule is subject to various adjustments including Schedules 581, 582, 583, 593, 594, 595, 596 and 597.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule 500, Municipal Taxes.

(continued)

(M) refers to language on Sheet No. 663-A that was previously on Sheet No. 663.

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT B: LEGISLATIVE TARIFFS

March 29, 2019

CASCADE NATURAL GAS CORPORATION

~~Fourth-Fifth~~ Revision Sheet No. 25

Canceling

WN U-3

~~Third-Fourth~~ Revision Sheet No. 25

**RULE 21
DECOUPLING MECHANISM**

PURPOSE:

This Rule describes the revenue-per-Customer Decoupling Mechanism which annually applies a per therm credit or debit under Schedule 594, "Decoupling Mechanism Adjustment" to applicable Customers' bills for the purpose of truing up the annual difference between Margin Revenues and the Authorized Margin Revenues per Customer served as herein defined.

APPLICABILITY:

This Rule is applicable to all Customers served on Schedules 503, 504, 505, 511, and 570.

MARGIN REVENUES

Margin Revenue is the amount of Margin billed in a billing month, adjusted for unbilled margin revenues. Margin Revenue does not include amounts billed for the Basic Customer Charge, or adjustment schedules, such as Schedules 500, 581, 582, 583, 593, 594, 595, 596, 597, and 598.

AUTHORIZED MARGIN REVENUE PER CUSTOMER

The Authorized Margin per month per customer is established in the tables below. Table 1 shows January through June, and Table 2 shows July through December.

Table 1	Jan	Feb	March	April	May	June
503	\$ 30.35 <u>37.86</u>	\$ 22.30 <u>29.65</u>	\$ 20.41 <u>24.14</u>	\$ 12.52 <u>16.59</u>	\$ 7.13 <u>9.94</u>	\$ 4.69 <u>6.34</u>
504	\$ 127.65 <u>155.03</u>	\$ 93.93 <u>129.13</u>	\$ 78.32 <u>94.02</u>	\$ 48.24 <u>70.84</u>	\$ 31.22 <u>40.33</u>	\$ 23.85 <u>35.53</u>
505	\$ 498.23 <u>587.00</u>	\$ 423.12 <u>468.28</u>	\$ 397.90 <u>519.22</u>	\$ 289.11 <u>407.72</u>	\$ 210.22 <u>295.90</u>	\$ 189.53 <u>219.80</u>
511	\$ 2112.66 <u>3540.56</u>	\$ 1703.10 <u>2447.12</u>	\$ 2111.22 <u>2877.25</u>	\$ 1307.21 <u>2422.21</u>	\$ 797.62 <u>1848.70</u>	\$ 870.43 <u>1319.17</u>
570	\$ 2353.02 <u>1857.62</u>	\$ 2365.04 <u>1791.39</u>	\$ 1936.49 <u>1743.13</u>	\$ 1927.27 <u>1729.61</u>	\$ 1389.07 <u>1440.99</u>	\$ 1154.77 <u>1040.34</u>
Table 2	July	Aug	Sept	Oct	Nov	Dec
503	\$ 4.20 <u>4.87</u>	\$ 3.50 <u>2.39</u>	\$ 5.17 <u>6.88</u>	\$ 12.93 <u>14.75</u>	\$ 24.04 <u>29.47</u>	\$ 31.96 <u>37.70</u>
504	\$ 24.45 <u>29.51</u>	\$ 21.60 <u>16.50</u>	\$ 32.05 <u>40.36</u>	\$ 59.39 <u>71.05</u>	\$ 89.84 <u>116.08</u>	\$ 127.00 <u>154.23</u>
505	\$ 152.50 <u>194.48</u>	\$ 161.43 <u>206.31</u>	\$ 209.70 <u>236.37</u>	\$ 357.27 <u>378.49</u>	\$ 308.03 <u>360.66</u>	\$ 430.43 <u>535.57</u>
511	\$ 574.00 <u>1142.91</u>	\$ 812.31 <u>1154.89</u>	\$ 761.38 <u>1088.53</u>	\$ 864.72 <u>1838.26</u>	\$ 1162.62 <u>1693.73</u>	\$ 1882.86 <u>2928.63</u>
570	\$ 941.72 <u>834.40</u>	\$ 1104.77 <u>892.65</u>	\$ 866.54 <u>756.29</u>	\$ 1124.56 <u>960.80</u>	\$ 1588.50 <u>1601.33</u>	\$ 1825.11 <u>1762.85</u>

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CNG/W1~~89-083-031~~

Issued ~~August~~ March 24~~9~~9, 201~~89~~

Issued by CASCADE NATURAL GAS CORPORATION

By: Michael Parvinen

Effective for Service on and after

~~August~~ May 31, 201~~89~~

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

~~Sixtieth-Sixty-First~~ Revision Sheet No. 503
Canceling

WN U-3

~~Fifty-Ninth~~Sixtieth Revision Sheet No. 503

RESIDENTIAL SERVICE RATE
SCHEDULE NO. 503

AVAILABILITY:

This schedule is available to residential customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total		
Basic Service Charge			\$ 5.00	per month	(+)
All Gas Used Per Month	\$0. 2720 <u>532160</u>	\$ 0.49569	\$0. 767748 <u>1729</u>	per therm	(R)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)
(T)

MINIMUM CHARGE:

Basic Service Charge: \$ 5.00 per month (+)

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

CNG/W1~~89-073-012~~

Effective for Service on and after

Issued ~~July-March~~ 259, 201~~89~~

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Issued by CASCADE NATURAL GAS CORPORATION

By: Michael Parvinen

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

Forty-~~Fourth~~Fifth Revision Sheet No. 504

Canceling

WN U-3

Forty-~~Third~~Fourth Revision Sheet No. 504

GENERAL COMMERCIAL SERVICE RATE
SCHEDULE NO. 504

AVAILABILITY:

This schedule is available to commercial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule may be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$13.00 per month	(+)
All Therms Used	\$0. 2314227357	\$0.49304	\$0. 724466661 per therm	(RI)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, ~~590~~, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C)
(T)

MINIMUM CHARGE:

Basic Service Charge \$13.00 (+)

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

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~~August~~May 1, 201~~89~~

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By: Michael Parvinen

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

Forty-~~Third~~Fourth Revision Sheet No. 505

Canceling

WN U-3

Forty-~~Second~~Third Rev-~~ision~~ Sheet No. 505

GENERAL INDUSTRIAL SERVICE RATE
SCHEDULE NO. 505

AVAILABILITY:

This schedule is available to industrial customers throughout the territory served by the Company under the tariff of which this schedule is a part for natural gas supplied for all purposes provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be through one or more meters, billed separately.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$60.00	per month (⊕)
First 500 therms/month	\$0. 1785121103		\$0.47993	\$0. 65844-69096 per therm (R)
Next 3,500 therms/month	\$0. 1445717090		\$0.47993	\$0. 62450-65083 per therm (R)
All over 4,000 therms/month	\$0. 1394416484		\$0.47993	\$0. 61937-64477 per therm (R)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission. (C) (T)

MINIMUM CHARGE:

Basic Service Charge \$60.00 (⊕)

TERMS OF PAYMENT:

Above rates are net. Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

RECONNECTION CHARGE:

A reconnection charge of twenty-four dollars (\$24.00) during regular business hours or sixty dollars (\$60.00) during non-business hours may be made for restoration of service when service has been turned off for nonpayment of any bill due, seasonal turnoff, or for other reasons arising through the action of the customer.

TAX ADDITIONS:

The rates names herein are subject to increases as set forth in Schedule No. 500 entitled "Tax Additions".

SPECIAL TERMS AND CONDITIONS:

1. The application of this rate schedule is subject to the General Rules and Regulations of the Company as they may be in effect from time to time and as approved by the Washington Utilities and Transportation Commission.
2. Gas purchased under this schedule shall not be submetered or resold to others without special permission from the Company.

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~~August~~May 1, 201~~89~~

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By: Michael Parvinen

Director, Regulatory Affairs

CASCADE NATURAL GAS CORPORATION

Sixty-~~First~~Second Revision Sheet No. 511
Canceling
~~Sixtieth-Sixty-First~~ Revision Sheet No. 511

WN U-3

SCHEDULE 511
LARGE VOLUME GENERAL SERVICE

(+) (+)

AVAILABILITY:

This schedule is available to customers throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in the Company's system. Service under this schedule shall be for natural gas supplied for all purposes to customers having an annual fuel requirement of not less than 50,000 therms.

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$125.00	per month
First 20,000 therms/month	\$0. 1433016940	\$0.47993	\$0.6 23234933	per therm
Next 80,000 therms/month	\$0. 1098412985	\$0.47993	\$0. 58977-60978	per therm
All over 100,000 therms/month	\$0. 0270903202	\$0.47993	\$0. 50702-51195	per therm

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RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, ~~590~~, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission.

(C) (T)

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

(+) (+) (+) (-)

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. The annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

(+) (-)

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

(+)

GENERAL TERMS:

Service under this rate 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 rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(+) (-)

CNG/W19-023-021

Effective for Service on and after

Issued ~~February-March~~ March 29, 2019

~~March-May~~ 1, 2019

Issued by CASCADE NATURAL GAS CORPORATION

By: Michael Parvinen

Director, Regulatory Affairs

**SCHEDULE. 570
INTERRUPTIBLE SERVICE**

(+) (+)

AVAILABILITY:

This schedule is available throughout the territory served by the Company under the tariff of which this schedule is a part provided adequate capacity and supply exist in Company's system. Service under this schedule shall be for natural gas delivered for all purposes to customers having an annual fuel requirement of not less than 50,000 therms per year, which shall include all firm gas delivered, if any, and where customer agrees to maintain standby fuel burning facilities and an adequate supply of standby fuel to replace the entire supply of natural gas delivered hereunder. Service under this schedule shall be subject to curtailment by the Company when, in the judgment of the Company, such curtailment or interruption of service is necessary. Company shall not be liable for damages for, or because of, any curtailment of natural gas deliveries hereunder.

(-)

RATE:

	Margin	WACOG	Total	
Basic Service Charge			\$163.00	per month
First 30,000 therms/month	\$0. 07895 <u>09333</u>	\$0.46687	\$0. 545825602	per therm
All over 30,000 therms/month	\$0. 02248 <u>02657</u>	\$0.46687	\$0. 48935 <u>49344</u>	per therm

(I)

(I)

RATE ADJUSTMENT:

Service under this schedule is subject to various adjustments as specified in Schedules 581, 582, 583, 590, 593, 594, 595, 596, and 597 (when applicable) as well as any other applicable adjustments as approved by the Washington Utilities and Transportation Commission.

(C)

(T)

(D)

ANNUAL DEFICIENCY BILL:

In the event customer purchases less than the Annual Minimum Quantity as stated in the service agreement, customer shall be charged an Annual Deficiency Bill. Annual Deficiency Bill shall be calculated as the difference between the Annual Minimum Quantity and the actual purchase or transport therms times per therm rates in this schedule except WACOG plus all per therm rates for all adjustment schedules that would apply to service procured under this rate schedule.

(+)

SERVICE AGREEMENT:

Customers receiving service under this rate schedule shall execute a service agreement for an Annual Minimum Quantity of 50,000 therms a year.

(+)

(-)

(-)

TERMS OF PAYMENT:

Each monthly bill shall be due and payable within fifteen (15) days from the date of rendition. Past due balances will be subject to a late payment charge.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule No. 500, Municipal Taxes.

(M)

(+)

GENERAL TERMS:

Service under this rate 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 rate schedule apply to service under this rate schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

(+)

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(M)(+)

(M) text was previously found on Sheet 570-A.

(N)

**SCHEDULE 663
DISTRIBUTION SYSTEM TRANSPORTATION SERVICE**

(Continued from Previous Page)

Rates (continued):

D. Delivery Charge for all therms delivered per month

	Margin
First 100,000	\$0.0 5633102
100,001-200,000	\$0.0 194502299
200,001-500,000	\$0.0 118201397
>500,000	\$0.0 056200664

E. Gross Revenue Fee:

The total of all charges shall be subject to a Gross Revenue Fee of 4. ~~43162~~% to cover state utility tax and other governmental levies imposed upon the Company.

F. Fuel Use Requirements:

Customers served on Schedule 663 shall provide the Company with in-kind fuel for lost and unaccounted for gas on the Company's distribution system. The fuel use factor is 0. ~~1615.2479~~%.

All other terms and conditions of service shall be pursuant to the rules and regulations set forth in this Tariff.

RATE ADJUSTMENTS:

Service under this schedule is subject to various adjustments including Schedules 581, 582, 583, 593, 594, 595, 596 and 597.

TAX ADDITIONS:

The rates named herein are subject to increases as set forth in Schedule 500, Municipal Taxes.

(T)
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(I)

(T)(M)

(continued)

(N)

(M) refers to language on Sheet No. 663-A that was previously on Sheet No. 663.

(T)

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT C: SUMMARY DOCUMENT

March 29, 2019

Cascade Natural Gas Corporation
Attachment C
Summary of Request Natural Gas Rate Increase
Washington Jurisdiction
Filed on March 29, 2019

- 1) The date and amount of the latest prior general rate increase authorized by the Commission, and the revenue realized from that authorized increase in the test period, based on the company's test period units of revenue.**

Date:	August 1, 2018
Authorized Increase:	\$750,000
Amount Realized in the test period:	\$312,500

- 2) Total revenues at present rates and at requested rates.**

Present Rates	\$228,581,669
Requested Rates	\$241,290,198

- 3) Requested revenue change in percentage, in total, and by major customer class.**

Residential	5.80%
Commercial	5.43%
Industrial	3.56%
Transportation	9.06%
Total	5.56%

- 4) Requested revenue change in dollars, in total, and by major customer class.**

Residential	\$6,519,577
Commercial	\$3,901,295
Transportation and Interruptible	\$2,287,657
Total	\$12,708,529

- 5) Requested rate change in dollars per month, per average residential customer.**

Monthly impact at average usage of 57 therms per month is \$2.83.

- 6) Most current customer count by major customer class.**

Residential	191,480
Commercial	25,993
Industrial	562
Transportation	198
Total	218,233
Twelve-months ended	December 31, 2018

7) Current authorized overall rate of return and authorized rate of return on common equity.

Overall rate of return	7.31 percent
Rate of return on common equity	9.40 percent

8) Actual rate of return and actual rate of return on common equity for the test period.

Overall rate of return	5.36 percent
Rate of return on common equity	6.60 percent

9) 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.

Overall rate of return	7.728 Percent
Rate of return on common equity	10.30 Percent
Method(s) of Calculation:	Primarily rely on Discounted Cash Flow (DCF)

10) Requested capital structure.

Short-Term Debt	0
Long-Term Debt	50 Percent
Preferred Stock	0
Common Equity Stock	50 Percent

11) Requested total net operating income.

Net operating income	\$31,310,388
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12) Requested total rate base and method of calculation, or equivalent.

Rate base:	\$405,155,119
Method(s) of calculation:	Average of Monthly Average (AMA)

13) Requested revenue effect of attrition allowance, if any requested.

No attrition allowance is requested.

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

**ATTACHMENT D: INDEX OF TESTIMONY, EXHIBITS, AND
WORKPAPERS**

March 29, 2019

Attachment D

1. Nicole A. Kivisto – Testimony and Exhibits

Exhibit No. ____ (NAK-1T) Direct Testimony of Nicole A. Kivisto

2. Ann E. Bulkley – Testimony and Exhibits

Exhibit No. ____ (AEB-1T) Direct Testimony of Ann E. Bulkley

Exhibit No. ____ (AEB -2) Return on Equity

Exhibit No. ____ (AEB -3) Resume of Ann E. Bulkley

3. Pamela J. Archer – Testimony and Exhibits

Exhibit No. __ (PJA-1T) Direct Testimony of Pamela J. Archer

Exhibit No. __ (PJA-2) Proposed Tariffs

Pamela J. Archer – Workpapers

PJA WP-1.0 Lost and Unaccounted

4. Maryalice C. Peters – Testimony and Exhibits

Exhibit No. __ (MCP-1T) Direct Testimony of Maryalice C. Peters

Exhibit No. __ (MCP-2) Result of Operations Summary Sheet

Exhibit No. __ (MCP-3) Revenue Requirement Calculation

Exhibit No. __ (MCP-4) Conversion Factor Calculation

Exhibit No. __ (MCP-5) Summary of Proposed Adjustments to Test Year Results

Exhibit No. __ (MCP-6) 2019 Plant Additions

Maryalice C. Peters – Workpapers

MCP WP-1.0 Index

MCP WP-1.1 Operating Report

MCP WP-1.2 Rate Base

MCP WP-1.3 Plant in Service & Accumulated Depreciation

MCP WP-1.4 Advance for Construction & Deferred Taxes

MCP WP-1.5 Capital Structure Calculation

MCP WP-1.6 State Allocation Formula

MCP WP-1.7 Annualize CRM Adjustments

MCP WP-1.8 Promotional Advertising Expense Adjustment

MCP WP-1.9 Restate Revenues Adjustment

Attachment D

MCP WP-1.10	End of Period Revenue Adjustment
MCP WP-1.11	End of Period Depreciation Expense Adjustment
MCP WP-1.12	Restate & Pro Forma Wage Adjustment
MCP WP-1.13	Executive Incentives
MCP WP-1.14	Interest Coordination Adjustment
MCP WP-1.15	Pro Forma Plant Additions
MCP WP-1.16	MAOP Deferral Amortization
MCP WP-1.17	Working Capital (AMA)
MCP WP-1.18	Working Capital (EOP)
MCP WP-1.19	Working Capital (EOP Nov)

5. Michael P. Parvinen

Exhibit No. __ (MPP-1T)	Direct Testimony of Michael P. Parvinen
Exhibit No. __ (MPP-2)	Working Capital Summary
Exhibit No. __ (MPP-3)	Comparison of actual results to authorized return
Exhibit No. __ (MPP-4)	2019 Plant additions not included for recovery

Michael P. Parvinen – Workpapers

MPP WP-1.0	Index
MPP WP-1.1	Working Capital (AMA)
MPP WP-1.2	Working Capital (EOP)
MPP WP-1.3	Working Capital (Nov)
MPP WP-1.4	Working Capital (Oct)
MPP WP-1.5	Working Capital (Sept)
MPP WP-1.6	Working Capital (Aug)
MPP WP-1.7	Working Capital (July)
MPP WP-1.8	Working Capital (June)
MPP WP-1.9	Working Capital (May)
MPP WP-1.10	Working Capital (Apr)
MPP WP-1.11	Working Capital (Mar)
MPP WP-1.12	Working Capital (Feb)
MPP WP-1.13	Working Capital (Jan 2018)
MPP WP-1.14	Working Capital (Dec 2017)
MPP WP-1.15	Working Capital (Jan 2019)

Attachment D

6. Tammy J. Nygard – Testimony and Exhibits

Exhibit No. __ (TJN-1T) Direct Testimony of Tammy J. Nygard
Exhibit No. __ (TJN-2C) Cascade's Currently Outstanding Debt
Exhibit No. __ (TJN-3C) Long-Term Debt

7. Brian L. Robertson – Testimony and Exhibits

Exhibit No. __ (BR-1T) Direct Testimony of Brian L. Robertson
Exhibit No. __ (BR-2) Weather Normalization Regressions
Exhibit No. __ (BR-3) Weather Normalization Results

8. Isaac D. Myhrum - Testimony and Exhibits

Exhibit No. ____ (IDM-1T) Direct Testimony of Maryalice C. Rosales
Exhibit No. ____ (IDM-2) Summary of Revenues by Rate Schedule
Exhibit No. ____ (IDM-3) Revenue Adjustments
Exhibit No. ____ (IDM-4) Revenue Distribution
Exhibit No. ____ (IDM-5) Decoupling Mechanism, Authorized Revenue Per Customer

Isaac D. Myhrum -Work Papers

IDM WP-1.0 Index
IDM WP-1.1 1501 Summary
IDM WP-1.2 Rev Recon Summary
IDM WP-1.3 End of Period Calculations
IDM WP-1.4 Allocation Report Summary
IDM WP-1.5 Weather Normalization
IDM WP-1.6 WACAP2018

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT E: LIST OF FILES

March 29, 2019

Cascade Natural Gas Corporation – List of Files
 UG-19____
 March 29, 2019

Attachment E

File Name	Description
NEW CNGC General Rate Case CLtr, 3.29.19.pdf	Cover Letter
NEW CNGC Attch A Proposed Trf, 3.29.19.pdf	Proposed Tariffs
NEW CNGC Attch B Legislative Trf, 3.29.19.pdf	Legislative Tariffs
NEW CNGC Attch C GRC Summary, 3.29.19.pdf	GRC Summary Document
NEW CNGC Attch D Index Testimony, 3.29.19.pdf	Index of Testimony, Exhibits and Work Papers
NEW CNGC Attch E List of Files, 3.29.19.pdf	List of Electronic Files
NEW CNGC Attch F GRC Compliance Matrix, 3.29.19.pdf	GRC Compliance Matrix
NEW CNGC Attch G, Additional Documents, 3.29.19.pdf	Financial documents
NEW CNGC Attch H, Cert of Service, 3.29.19.pdf	Certificate of Service
NEW CNGC Attch I, Affiliated Interest, 3.29.19.pdf	Affiliated Interest Filing & Cost Allocation Manual
NEW CNGC Attch I, CNGC Affiliate 2018, 3.29.19.xlsx	Affiliate transaction
NEW CNGC Attch I, MDUR Allocations, 3.29.19.xlsx	MDUR Allocations
NEW CNGC Attch I, UG Summary of Allocations, 3.29.19.xlsx	Utility Group Summary of Allocations
NEW CNGC Claim of Confidentiality, 3.29.19.pdf	Claim of Confidentiality
NEW CNGC Kivisto Exh NAK-1T, 3.29.19.pdf	Direct Testimony of Nicole A. Kivisto
NEW CNGC Bulkley Exh AEB-1T, 3.29.19.pdf	Direct Testimony of Ann E. Bulkley
NEW CNGC Exh AEB-2, 3.29.19.pdf	AEB-2, General Economic Statistics
NEW CNGC Exh AEB-2, 3.29.19.xlsx	AEB-2, General Economic Statistics
NEW CNGC Exh AEB-3, 3.29.19.pdf	AEB-3, Resume of Ann E. Bulkley
NEW CNGC Archer Exh PJA-1T, 3.29.19.pdf	Direct Testimony of Pamela J. Archer
NEW CNGC Exh PJA-2, 3.29.19.pdf	PJA-2 Proposed Tariffs
NEW CNGC Exh PJA WP, 3.29.19.pdf	Lost and Unaccounted Workpapers
NEW CNGC Exh Peters Exh MCP-1T, 3.29.19.pdf	Direct Testimony of Maryalice C. Peters
NEW CNGC Exh MCP-2, 3.29.19.pdf	MCP-2, Results of Operation Summary Sheet
NEW CNGC Exh MCP-3, 3.29.19.pdf	MCP-3, Revenue Requirement Calculation
NEW CNGC Exh MCP-4, 3.29.19.pdf	MCP-4, Conversion Factor Calculation
NEW CNGC Exh MCP-5, 3.29.19.pdf	MCP-5, Summary of Proposed Adjustments to Test Year Results

Cascade Natural Gas Corporation – List of Files
 UG-19____
 March 29, 2019

Attachment E

NEW CNGC Exh MCP-6, 3.29.19.pdf	MCP-6, 2019 Plant Additions
NEW CNGC Peters Exh MCP 2-6 and WP-1, 3.29.19.xlsx	MCP work papers
NEW CNGC Nygard Exh TJN-1T, 3.29.19.pdf	Direct Testimony of Tammy J. Nygard
NEW CNGC Exh TJN-2C, 3.29.19.pdf	TJN-2, Cascade's Currently Outstanding Debt Confidential
NEW CNGC Exh TJN-3C, 3.29.19.pdf	TJN-3, Long Term Debt Confidential
NEW CNGC Exh TJN-2C, 3.29.19(R).pdf	TJN-2, Cascade's Currently Outstanding Debt Redacted
NEW CNGC Exh TJN-3C, 3.29.19(R).pdf	TJN-3, Long Term Debt Redacted
NEW CNGC Robertson Exh BLR-1T, 3.29.19.pdf	Direct Testimony of Brian Robertson
NEW CNGC Exh BLR-2, 3.29.19.pdf	BLR-2, Weather Normalization Regressions
NEW CNGC Exh BLR-2, 3.29.19.xlsx	BLR-2, Weather Normalization Regressions
NEW CNGC Exh BLR-3, 3.29.19.pdf	BLR-3, Weather Normalization Results
NEW CNGC Exh BLR-3, 3.29.19.xlsx	BLR-3, Weather Normalization Results
NEW CNGC Parvinen Exh MPP-1T, 3.29.19.pdf	Direct Testimony of Michael P. Parvinen
NEW CNGC Exh MPP-2, 3.29.19.pdf	MPP-2, Working Capital Summary
NEW CNGC Exh MPP-2 and WP-1, 3.29.19.xlsx	MPP-2 Workpapers
NEW CNGC Exh MPP-3, 3.29.19.pdf	MPP-3, Comparison of actual results to authorized return
NEW CNGC Exh MPP-3, 3.29.19.xlsx	MPP-3 Workpapers
NEW CNGC Exh MPP-4, 3.29.19.pdf	MPP-4, 2019 Plant additions not included for recovery
NEW CNGC Exh MPP-4, 3.29.19.xlsx	MPP-4 Workpapers
NEW CNGC Myhrum Exh IDM-1T, 3.29.19.pdf	Direct Testimony of Isaac D. Myhrum
NEW CNGC Exh IDM-2, 3.29.19.pdf	IDM-2, Summary of Revenues by Rate Schedule
NEW CNGC Exh IDM-3, 3.29.19.pdf	IDM-3, Revenue Adjustment
NEW CNGC Exh IDM-4, 3.29.19.pdf	IDM-4, Revenue Distribution
NEW CNGC Exh IDM-5, 3.29.19.pdf	IDM-5, Decoupling Mechanism, Authorized Revenue Per Customer
NEW CNGC Exh IDM-2-5 and WP-1, 3.29.19.xlsx	IDM-2-5 and WPs 1.0 through 1.6, back up information

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT F: RATE CASE COMPLIANCE MATRIX

March 29, 2019

Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix

Citation	Requirement	Compliance
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WAC 480-07-510 - General rate proceedings		
Introductory	<p>General rate proceeding filings by electric, natural gas, pipeline, and Class A telecommunications companies as defined in <u>WAC 480-120-034</u> must include the information described in this section. The company and all parties to an adjudication in a general rate proceeding must file all required documents in electronic form consistent with the requirements in <u>WAC 480-07-140</u> and by the next business day must file five paper copies of all testimony and exhibits unless the commission establishes a different number. If an exhibit is a database, spreadsheet, or model, the paper copy of that exhibit may simply reference or describe its contents if printing the entirety of the database, spreadsheet, or model would result in a document exceeding five pages and would render the data, spreadsheet cells, or model unusable. The party, however, must submit a complete electronic version of the database, spreadsheet, or model, with all information, formulae, and functionality intact, as part of the party's electronic filing.</p>	<p>The Company's March 29, 2019 filing contains all the required documents in electronic form consistent with the requirements in <u>WAC 480-07-140</u>.</p> <p>The Company will file by the next business day five paper copies, plus an original, of all testimony and exhibits.</p> <p>In some instances where exhibits or attachment prove too voluminous (exceeding five pages) a reference or description of the file is provided. The Company does however submit all complete electronic versions of all documents as part of the filing.</p>
(1) Testimony and exhibits	<p>The company's initial filing and any supplemental filings the commission authorizes must include all testimony and exhibits the company intends to present as its direct case. The company must serve a copy of the initial filing on the public counsel unit of the Washington state attorney general's office at the time the company makes the filing with the commission if the proceeding is the type in which public counsel generally appears or has appeared in the past.</p>	<p>The Company's March 29, 2019 filing complies with the rule, as all testimony and exhibits the company intends to present as its direct case are provided.</p> <p>One complete copy of all documentation has also been served on the Public Counsel unit of the Washington state attorney general's office.</p>

**Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix**

Citation	Requirement	Compliance
	The filing must include a results-of-operations statement showing test year actual results and any restating and pro forma adjustments in columnar format that support the company's general rate request.	A results of Operations Summary sheet with adjustments is provided in Exh MCP-2 "ROO Summary Sheet". Exh MCP-5 "Summary of Adj" contains restating and Pro Forma adjustment summaries in columnar format.
	The company must identify each restating and pro forma adjustment and the effect of that adjustment on the company's operations and revenue requirement. The testimony must include a written description of each proposed restating and pro forma adjustment describing the reason, theory, and calculation of the adjustment.	Exh MCP-5 "Summary of Adj" contains restating and Pro Forma adjustment summaries in columnar format. Restating adjustments R-1, R-3 & R-4 are described in Exh IDM-3 and in Exh IDM-1T in the "Revenue Adjustments" section. Restating adjustments R-2, R-5 & R-6 and Pro Forma Adjustments, P-1, P-2, P-3 and P-4 are presented in Exh MCP-5 "Summary of Adj" with narrative descriptions in Exh MCP-1T in the "Revenue Requirement and Rate Request Proposal" section.
(2) Tariff sheets	The company's initial filing must include the company's proposed new or revised tariff sheets in legislative format (i.e., with strike-through to indicate the material to be deleted or replaced and underlining to indicate the material to be inserted) consistent with the requirements in <u>WAC 480-80-105</u> , as well as copies of any tariff sheets that are referenced in the new or amended tariff sheets.	The filing includes proposed revised tariffs as Attachment A to the cover letter. Legislative tariffs where the changes to the tariff sheets are in redline/strike-out text is included in the filing as Attachment B. The proposed tariffs are also discussed in Pamela J. Archer's Direct Testimony, PJA-1T.
(3) Detailed support for proposals	(a) General. The company must include in its initial testimony and exhibits, including those addressing accounting adjustments, sufficient detail, calculations, information, and descriptions necessary to meet its burden of proof. Any party responding to the company's proposal also must include in that party's testimony and exhibits sufficient detail, calculations, information, and descriptions necessary to support its filed case.	The Company's March 29, 2019 filing provides detailed support for all testimony and exhibits.
	(b) Capital structure and rate of return. The company must include in testimony and exhibits a detailed	Testimony regarding the Company's Capital structure Rate of Return is provided in witness Tammy J. Nygard's Direct

**Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix**

Citation	Requirement	Compliance
	description of the development of any capital structure and rate of return proposals. Any other party that files testimony or exhibits that propose revisions to the company's current capital structure or authorized rate of return also must provide similar detailed information in testimony and exhibits supporting its proposal.	Testimony Exh TJN-1T)and Exhibits. Discussion of the Company's Return on Equity is addressed in the direct testimony of Ann Bulkley.
	(c) Restating and pro forma adjustments. Each party that proposes restating or pro forma adjustments must include in its testimony and exhibits a detailed portrayal of the restating and pro forma adjustments the party uses to support its proposal or position. That portrayal must specify all relevant assumptions and include specific references to charts of accounts, financial reports, studies, and all similar records on which the party relies. Testimony and exhibits must include support for, and calculations showing, the derivation of each input number used in the detailed portrayal, as well as the derivation of all interstate and multiservice allocation factors.	<p>Maryalice Peters' exhibit, Exh MCP-5 "Summary of Adj" contains Restating and Pro Forma adjustment summaries in columnar format.</p> <p>Restating adjustments R-1, R-3 & R-4 are described in Isaac Myhrum's exhibit, Exh IDM-3 and in direct testimony Exh IDM-1T in the "Revenue Adjustments" section.</p> <p>Restating adjustments R-2, R-5 & R-6 and Pro Forma Adjustments, P-1, P-2, P-3 and P-4 are presented in Exh MCP-5 "Summary of Adj" with narrative descriptions in Exh MCP-1T in the "Revenue Requirement and Rate Request Proposal" section.</p> <p>Company exhibits and workpapers show support and derivation of input numbers. Workpaper MCP WP 1.6 shows derivation of allocation factors.</p>
	(i) Restating adjustments adjust the booked operating results for any defects or infirmities in actual recorded results of operations that can distort test period earnings. Restating adjustments are also used to adjust from an as-recorded basis to a basis that the commission accepts for determining rates. Restating adjustments must be calculated based on the unadjusted test year operating results, not on another party's adjustments. The commission may refuse to consider any adjustment that is not calculated consistent with this requirement.	The Company's restating adjustments are calculated based on the unadjusted test year operating results and adjust to a modified historical test year basis that the commission accepts for determining rates.

**Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix**

Citation	Requirement	Compliance
	<p>Nonexclusive examples of restating adjustments are adjustments that: (A) Remove prior period amounts; (B) Eliminate below-the-line items that were recorded as operating expenses in error; (C) Adjust from book estimates to actual amounts; (D) Annualize ongoing costs that the company began to incur part way through the test year; (E) Normalize weather or hydro conditions; or (F) Eliminate or normalize extraordinary items recorded during the test period.</p>	
	<p>(ii) Pro forma adjustments give effect for the test period to all known and measurable changes that are not offset by other factors. The company and any other party filing testimony and exhibits proposing pro forma adjustments must identify dollar values and underlying reasons for each proposed pro forma adjustment. Pro forma adjustments must be calculated based on the restated operating results. Pro forma fixed and variable power costs, net of power sales, may be calculated directly based either on test year normalized demand and energy load, or on the future rate year demand and energy load factored back to test year loads.</p>	<p>The Company's proforma adjustments identify dollar values and underlying reasons for each proposed pro forma adjustments. The pro forma adjustments are calculated based on the restated operating results.</p>
	<p>(iii) If a party proposes to calculate an adjustment in a manner different than the method the commission most recently accepted or authorized for the company, the party must also include in testimony and exhibits the rationale for, and documents that demonstrate, how that adjustment would be calculated under the methodology previously accepted by the commission and must explain the reason for the proposed change. Commission approval of a settlement does not constitute commission acceptance of any underlying methodology unless the commission so states in the order approving the settlement.</p>	<p>The Company does not propose to calculate an adjustment in a manner different than the method the Commission most recently accepted or authorized for the Company.</p>

**Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix**

Citation	Requirement	Compliance
	(d) Revenue sources. The company must include in testimony and exhibits a detailed portrayal of revenue from regulated sources, by source, during the test year and the changes that would result in those revenues if the commission approves the company's request, including an explanation of how the resulting changes were derived.	A detailed portrayal of Company revenues and revenue changes that would result from Commission's approval of the Company's request is presented in Exh IDM-2 "Summary of Revenues by Rate Schedule".
	(e) Achievement of rate of return. The company must demonstrate in testimony and exhibits why the company has not achieved its authorized rate of return and what actions the company has taken prior to and during the test year to improve its earnings in addition to its request for increased rates. If the company has not taken any such actions, the company must explain why it has not.	The Company demonstrates and explains why it has not achieved its authorized rate of return in Maryalice C. Peters' Direct Testimony, MCP-1T. Supporting evidence is presented in Exhibit No. __ (MCP-2).
	(f) Rate base and results of operations. The company's testimony and exhibits must include a representation of the company's actual rate base and results of operations during the test period, calculated in the same manner the commission used to calculate the revenue requirement in the final order in the company's most recent general rate proceeding.	<p>A summary representation of the Company's actual rate base during the test period is presented in Maryalice Peters' exhibit, Exh No. __ (MCP-2). Additional rate base detail is provide in workpapers MCP WP-1.2, "Rate Base"and MCP WP-1.3, "Plant in Service & Accumulated Depreciation".</p> <p>A representation of the Company's results of operations during the test period is also presented in summary form in Exh No. __ (MCP-2). Additional results of operations detail is provide in workpapers MCP WP-1.1, "Operating Report".</p>
	(g) Affiliate and subsidiary transactions. The company's testimony and exhibits must supplement, as necessary, the annual affiliate and subsidiary transaction reports required in rules governing reporting for the applicable industry to include all such transactions during the test period. The company must identify all affiliate and subsidiary transactions that materially affect the proposed rates. The company must support the	<p>The Company's attachment to this filing, "Attachment I – Affiliated Interest" contains an updated annual affiliate and subsidiary transaction report as well as related transactions.</p> <p>The Company supports the allocation method used to allocate common costs between regulated and nonregulated affiliated entities and the dollar amount of those costs in "Attachment I</p>

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Citation	Requirement	Compliance
	allocation method the company used to distribute common costs between regulated and nonregulated affiliated entities and the dollar amount of those costs.	– Affiliated Interest” in the file “ CNG Cost Allocation Manual 2017.pdf”
	(h) Electronic documents and confidentiality. Electronic files must be fully functional and include all formulas and linked spreadsheet files. Electronic files that support exhibits must use logical file paths, as necessary, by witness and must use identifying file names consistent with the naming requirements in WAC 480-07-140. A party may file a document with locked, hidden, or password protected cells only if such restricted access is necessary to protect the information within the cells that is not subject to public disclosure. The party must identify each locked, hidden, or password protected cell and must designate such cells, as well as any other information the party contends is confidential under RCW 80.04.095 or otherwise protected from public disclosure, in compliance with the requirements in WAC 480-07-160 and any applicable protective order. The party must make such information accessible to all persons who have signed the protective order or are otherwise entitled to access the information including, but not necessarily limited to, commission staff and public counsel. Redacted versions of models or spreadsheets that contain information that is designated as confidential or highly confidential or otherwise protected from public disclosure must be in .pdf format (using Adobe Acrobat or comparable software) and must mask the information protected from public disclosure as required in WAC 480-07-160.	The Company’s March 29, 2019 filing contains electronic files that comply with this rule, including the rules regarding accessibility and confidentiality.
	(i) Referenced documents. If a party’s testimony or exhibits refer to a document including, but not limited to, a report, study, analysis, survey, article, or court or	See below.

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	agency decision, the party's testimony and exhibits must include that document except as provided below:	
	(i) A party may include an official citation or internet Uniform Resource Locator (URL) to a commission order or to a court opinion or other state or federal agency decision, rather than the document itself, if that decision is reported in a generally accepted publication (e.g., Washington Reports Second (Wn.2d), Public Utility Reports (P.U.R.), etc.) or if the document is readily available on the web site of the agency that entered that decision;	The Company's March 29, 2019 filing contains documents with official citations to a commission order or to a court opinion or other state or federal agency decision in a generally accepted publication, as necessary.
	(ii) A party may include only the relevant excerpts of a voluminous document if the party also provides a publicly accessible internet URL to the entire document or describes the omitted portions of the document and their content and makes those portions available to the other parties and the commission upon request; and	The Company's testimony and exhibits comply with the rule in which relevant excerpts of voluminous documents are present.
	(iii) A party is not required to file or distribute materials subject to third-party copyright protection but must describe those materials and their content and make them available for inspection upon request by the parties and the commission.	The Company's testimony and exhibits comply with the rule in which materials subject to third-party copyright protection are present.
(4) Work papers	(a) General. Work papers are documents that support the technical aspects of a party's testimony and exhibits. Work papers may include, but are not limited to, calculations, data analysis and raw data. Work papers are not a part of a party's direct case. Within five business days after each party files and serves its testimony and exhibits, the party also must provide to all other parties the work papers on which each of its witnesses relied when preparing testimony and exhibits. All work papers must comply with the requirements of this subsection.	The Company's March 29, 2019 filing contains work papers that support the technical aspects of a party's testimony and exhibits. Within five business days after The Company serves its testimony and exhibits, it shall provide to all other parties the work papers on which each of its witnesses relied when preparing testimony and exhibits. All of the Company's work papers comply with the requirements of this subsection.

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	(b) Organization. Work papers must be plainly identified and well organized, with different documents or sections separated by or into tabs, and must include an index. All work papers must be cross-referenced and include a description of the cross-referencing methodology.	The Company’s March 29, 2019 filing contains work papers that comply with the rule. Workpapers are well organized and indexed and include descriptions of workpaper tiles with cross referencing methodology listed in index tables.
	(c) Any work papers provided to other parties must comply with requirements governing electronic documents and confidentiality in subsection (3)(h) and referenced documents in subsection (3)(i) of this section.	The Company’s March 29, 2019 filing contains work papers that comply with the rule.
	(d) Filing designated work papers with the commission. If the commission determines that it needs information in addition to a party's testimony and exhibits, the commission may issue a bench request for designated portions of that party's work papers. The commission will receive into evidence the work papers a party provides in response to a bench request unless the commission rejects that response, either in response to an objection or on the commission's own motion, as provided in WAC 480-07-405 (7)(b). The commission will not rely on any other work papers as the basis for any finding of fact or conclusion of law in the proceeding unless the commission formally admits such work papers into the evidentiary record.	The Company’s acknowledges the rule regarding work papers and bench requests.
(5) Summary document	(a) Contents. The company must include in its initial filing a document that summarizes the information in this subsection (5)(a) on an annualized basis, if applicable, and must itemize revenues from any temporary, interim, periodic, or other noncontinuing tariffs. The company must include in its rate change percentage and revenue change calculations any revenues from proposed general rate change tariffs that	Please see Attachment C, “CNGC Atch C GRC Summary 3.29.19”.

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Citation	Requirement	Compliance
	would supersede revenue from noncontinuing tariffs. The summary document must include:	
	(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., kilowatt hours, therms, etc.);	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(ii) Total revenues the company is realizing at its present rates and the total revenues the company would realize at the requested rates;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(iii) Requested revenue change in percentage, in total and by major customer class;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(iv) Requested revenue change in dollars, in total and by major customer class;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(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;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(vi) Most current customer count, by major customer class;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(vii) Current authorized overall rate of return and authorized rate of return on common equity;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(viii) Actual rate of return and actual rate of return on common equity for the test period;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(ix) Requested overall rate of return and requested rate of return on common equity, and the method or methods used to calculate the requested rates of return;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(x) Requested capital structure;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".

**Cascade Natural Gas
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	(xi) Requested net operating income;	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(xii) Requested rate base and method of calculation, or equivalent; and	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(xiii) Revenue effect of any requested attrition allowance.	Please see Attachment C, "CNGC Attch C GRC Summary 3.29.19".
	(b) <i>Required service.</i>	
	(i) Persons to receive service. The company must serve the summary document on the persons designated below on the same date it files the summary document with the commission:	See below
	(A) The public counsel unit of the Washington state attorney general's office;	On March 29, 2019, the Company emailed the Company's Attachment C "Summary of Request Natural Gas Rate Increase" to the public counsel unit of the Washington state attorney general's office.
	(B) All intervenors on the commission's master service list for the company's most recent general rate proceeding;	On March 29, 2019, the Company emailed the Company's Attachment C "Summary of Request Natural Gas Rate Increase" to all intervenors on the commission's master service list for the company's most recent general rate proceeding.
	(C) All intervenors on the master service list for any other rate proceeding involving the company during the five years prior to the company's filing, if the company's rate change request may affect the rates established or considered in that prior proceeding; and	On March 29, 2019, the Company emailed the Company's Attachment C "Summary of Request Natural Gas Rate Increase" to all intervenors on the master service list for any other rate proceeding involving the company during the five years prior to the company's filing.
	(D) All persons who have informed the company in writing that they wish to be provided with the summary document required under this section.	On March 29, 2019, the Company emailed the Company's Attachment C "Summary of Request Natural Gas Rate Increase" to all other persons who have informed the company in writing that they wish to be provided with the summary document required under this section. Which was none.
	(ii) Cover letter. The company must enclose a cover letter with the summary document stating that the company's prefiled testimony and exhibits, and the	On March 29, 2019, the Company enclosed in the filing a cover letter stating that the company's prefiled testimony and exhibits, and the accompanying work papers, were available

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	<p>accompanying work papers, are available from the company on request, subject to any restrictions on information that is protected from public disclosure, if the company is not serving them along with the summary document.</p>	<p>from the company on request, subject to any restrictions on information that is protected from public disclosure.</p>
	<p>(iii) Limitation. This service requirement does not create a right to service or notice of future filings in the proceeding to the persons named to receive the summary. Any person other than commission staff and public counsel who wishes to be served documents subsequently filed in the general rate proceeding must petition to intervene in that proceeding.</p>	<p>The Company acknowledges the service requirement limitations listed in (iii).</p>
<p>(6) Cost studies</p>	<p>The company's initial filing must: (a) Include any cost studies the company performed or relied on to prepare its proposals;</p>	<p>No cost studies have been prepared by the Company for this proceeding. As ordered in Order 06 of UG-170929, Cascade agrees to a rate spread design based on an equal percent of margin increase (decrease) and will not use a cost study to support its proposed changes to rate.</p>
	<p>(b) identify all cost studies conducted in the last five years for any of the company's services; and</p>	<p>Cost of Service Studies were presented in the Company's last two general rate case proceedings: UG-170929 and UG-152286.</p>
	<p>and (c) describe the methodology the company used in all such cost studies. If the cost studies are in the form of a model, the company must provide a copy of, or reasonable access to, the model that will enable the commission to verify and modify the model's inputs and assumptions.</p>	<p>No cost studies have been prepared by the Company for this proceeding.</p>

Cascade Natural Gas
Attachment F: Rate Case Compliance Matrix

Citation	Requirement	Compliance
(7) Additional documents	<p>The company's initial filing must include the following documents or an internet URL for each of these documents:</p> <p>(a) The company's most recent annual report to shareholders, if any, and any subsequent quarterly reports to shareholders;</p>	<p>Please see Attachment G, "CNGC Attch G, Additional Documents, 3.29.19.docx" for URL links to: The company's most recent annual report to shareholders, if any, and any subsequent quarterly reports to shareholders.</p>
	<p>(b) The company's most recent FERC Form 1 and FERC Form 2 for electric and natural gas companies; and</p>	<p>Please see Attachment G, "CNGC Attch G, Additional Documents, 3.29.19.docx" for URL links.</p>
	<p>(c) The company's Form 10K's, Form 10Q's, any prospectuses for any issuances of securities, and quarterly reports to stockholders, if any, for the most recent two years prior to the rate change request.</p>	<p>Please see Attachment G, "CNGC Attch G, Additional Documents, 3.29.19.docx" for URL links.</p>

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket No. UG-19_____

ATTACHMENT G: ADDITIONAL DOCUMENTS REQUIRED
BY WAC 480-07-510(7)

March 29, 2019

Per WAC 480-07-540(7). Additional documents. The company's initial filing must include the following documents or an internet URL for each of these documents:

- (a) The company's most recent annual report to shareholders, if any, and any subsequent quarterly reports to shareholders:

<https://www.mdu.com/Cache/1001241526.PDF?O=PDF&T=&Y=&D=&FID=1001241526&iid=4010692>

- (b) The company's most recent FERC Form 1 and FERC Form 2 for electric and natural gas companies:

Cascade Natural Gas Corporation does not file a FERC Form 1

Cascade Natural Gas Corporation's 2017 FERC Form 2:

<https://www.utc.wa.gov/regulatedIndustries/utilities/Documents/150%20-%20Cascade%20Natural%20Gas%20Corporation%20-%202017%20-%20FERC%202.pdf>

Supplemental Filing:

<https://www.utc.wa.gov/regulatedIndustries/utilities/Documents/150%20-%20Cascade%20Natural%20Gas%20Corporation%20-%202017%20-%20WA%20Supplement.pdf>

- (c) The company's Form 10K's, Form 10Q's, any prospectuses for any issuances of securities, and quarterly reports to stockholders, if any, for the most recent two years prior to the rate change request:

Cascade Natural Gas Corporation's 2017 Form 10-K:

<https://www.sec.gov/ix?doc=/Archives/edgar/data/67716/000006771618000013/a2017form10-k.htm>

Cascade Natural Gas Corporation's 2016 Form 10-K:

<https://www.sec.gov/Archives/edgar/data/67716/000006771617000017/a2016form10-k.htm>

Cascade Natural Gas Corporation's Form 10Q's:

2018 Q3 Form 10-Q:

<https://www.sec.gov/ix?doc=/Archives/edgar/data/67716/000006771618000070/a2018q3form10-q.htm>

2018 Q2 Form 10-Q:

<https://www.sec.gov/ix?doc=/Archives/edgar/data/67716/000006771618000052/a2018q2form10-q.htm>

2018 Q1 Form10-Q:

<https://www.sec.gov/ix?doc=/Archives/edgar/data/67716/000006771618000034/a2018q1form10-q.htm>

2017 Q3 Form 10-Q

<https://www.sec.gov/ix?doc=/Archives/edgar/data/67716/000006771617000087/a2017q3form10-q.htm>

2017 Q2 Form 10-Q

<https://www.sec.gov/Archives/edgar/data/67716/000006771617000063/a2017q2form10-q.htm>

2017 Q1 Form 10-Q

<https://www.sec.gov/Archives/edgar/data/67716/000006771617000042/a2017q1form10-q.htm>

Cascade Natural Gas Corporation's Prospectuses for any Issuances of Securities:

<https://www.mdu.com/Doc/Index?did=50148375>

CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
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ATTACHMENT H: CERTIFICATE OF SERVICE

March 29, 2019

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served Cascade Natural Gas Corporation's Summary Document in its Washington General Rate Case Filing upon the below parties of record in WUTC Docket Nos. UG-170929 & UG-152286, by electronic or by mailing a copy thereof, postage prepaid to the following:

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Public Counsel WA pccseaef@atg.wa.gov	

I declare under penalty of perjury that the foregoing is true and correct.
Dated at Kennewick, Washington this 29th day of March 2019.

/s/ Maryalice Peters
Maryalice Rosales
Regulatory Analyst III
Cascade Natural Gas Corporation