ORDER NO. 24-365

ENTERED Oct 30 2024

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UG 491, UG 494

In the Matters of CASCADE NATURAL GAS CORPORATION, Advice No. O24-07-02, Reflects changes to the Purchased Gas Adjustment (PGA) Tariff, Schedule 177 and Schedule 191 Temporary Gas Cost Rate Adjustment (UG 491), and Advice No. O24-07-05, Revises Multiple Schedules Reflecting Changes Resulting from Purchased Gas Adjustments and Non-Gas Cost Adjustments. (UG 494)	ORDER

DISPOSITION: STAFF'S RECOMMENDATION ADOPTED WITH MODIFICATIONS

This order memorializes our decision, made and effective at our October 29, 2024 Special Public Meeting, to adopt Staff's recommendation in this matter, modified to implement the adjustments directed in docket UG 502. We open an investigation for the purpose of directing Cascade to file revised tariffs in compliance with this order. Updated rates and complete rate impacts will be provided in the company's compliance filing. The Staff Report with the recommendation is attached as Appendix A.

Made, entered, and effective Oct 30 2024.

Megan W. Decker
Chair

Letha Tawney
Commissioner

Les Perkins
Commissioner

A party may request rehearing or reconsideration of this order under ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-001-0720. A copy of the request must also be served on each party to the proceedings as provided in OAR 860-001-0180(2). A party may appeal this order by filing a petition for review with the Circuit Court for Marion County in compliance with ORS 183.484.

ITEM NO. RA4

PUBLIC UTILITY COMMISSION OF OREGON
STAFF REPORT
SPECIAL PUBLIC MEETING DATE: October 29, 2024

REGULAR __X__ **CONSENT** ____ **EFFECTIVE DATE** __November 1, 2024__

DATE: October 22, 2024

TO: Public Utility Commission

FROM: Anna Kim

THROUGH: Caroline Moore and Scott Gibbens **SIGNED**

SUBJECT: CASCADE NATURAL GAS:
(Docket No. UG 491/Advice No. O24-07-02)
Reflects changes in the cost of purchased gas and the amortization rate for the Purchased Gas Adjustment (PGA) balancing account.

CASCADE NATURAL GAS:
(Docket No. UG 494/Advice No. O24-07-05)
Revises multiple schedules to reflect the changes resulting from the annual PGA filing.

STAFF RECOMMENDATION:

Staff recommends that Cascade Natural Gas Corporation's (Cascade, CNG, or Company) Advice No. O24-07-02, which is the Company's 2024 Purchased Gas Adjustment (PGA), and Advice No. O24-07-05, which updates Company tariff sheets to reflect changes resulting from the annual PGA filing, be approved for service rendered on and after November 1, 2024. Approve Cascade's request to amortize costs beyond the three percent cap.

DISCUSSION:

Issue

Whether the Public Utility Commission of Oregon (Commission) should approve Cascade's 2024 annual PGA as reflected in its Advice No. O24-07-02, and revisions to multiple rate schedules to reflect changes resulting from the annual PGA filing, as reflected in its Advice No. O24-07-04.

Applicable Rule or Law

ORS 757.205 requires public utilities to file all rates, tolls, and charges with the Commission. ORS 757.210 provides that the Commission may approve tariff changes if they are fair, just, and reasonable. ORS 757.220 provides that filings that make any change in rates, tolls, charges, rules, or regulations must be filed with the Commission at least 30 days before the effective date of the changes. The Commission may, for good cause shown, allow changes without requiring 30 days' notice.

ORS 757.259(5) states that unless subject to an automatic adjustment clause, amounts deferred under ORS 757.259 shall be allowed in rates only to the extent authorized by the Commission in a proceeding under ORS 757.210 to change rates and upon review of the utility's earnings at the time of application to amortize the deferral. The Commission may require that amortization of deferred amounts be subject to refund. The Commission's final determination on the amount of deferrals allowable in the rates of the utility is subject to a finding by the Commission that the amount was prudently incurred by the utility.

ORS 757.259(6) states that the overall average rate impact of the amortizations authorized under this section in any one year may not exceed three percent of the utility's gross revenues for the preceding calendar year. ORS 757.259(7) allows the Commission to consider an overall average rate impact greater than that specified in subsection (6) for natural gas commodity and pipeline transportation costs incurred by a natural gas utility, if the Commission finds that allowing a higher amortization rate is reasonable under the circumstances.

OAR 860-022-0025 requires that revised tariff filings include statements showing the change in rates, the number of customers affected and resulting change in annual revenue, and the reasons for the tariff revision.

OAR 860-022-0030 requires that tariff filings which result in increased rates include statements showing the number of customers affected, the annual revenue under existing schedules, the annual revenue under proposed schedules, the average monthly bills under existing and proposed schedules, and the reasons supporting the proposed tariff.

The PGA mechanism was originally established by Order No. 89-1046 to minimize the frequency of gas cost-related rate changes and the fluctuation of rate levels pursuant to ORS 757.259(2)(e). Since the mechanism's creation in 1989, the Commission has issued a series of orders concerning PGA filings through open-docket UM 1286.[1] Order No. 18-144 is the most recent of these orders and revises the Commission's procedures and requirements of the Natural Gas Portfolio Development Guidelines in Docket No. UM 1286 by adding language concerning review and approval of long-term hedging instruments in a local distribution company's (LDC) natural gas portfolio. No changes were made to the PGA Filing Guidelines previously established in Order No. 14-238.

On December 16, 2021, the Department of Environmental Quality (DEQ) adopted the Oregon Climate Protection Program (CPP) rules, which set a cap on greenhouse gas emissions from transportation fuels and natural gas. These rules were invalidated in December 2023 by the Oregon Court of Appeals following challenges by multiple parties.

Analysis

On July 31, 2024, Cascade submitted Advice No. O24-07-02, which constitutes its annual PGA filing (Initial 2024 PGA Filing). On September 13, 2024, Cascade filed a supplement to its initial filing with updated gas costs and updated tariff sheets. Cascade also submitted revised tariff sheets with Advice No. O24-07-04 (Supplemental 2024 PGA Filing). In aggregate, these filings are commonly referred to as the 2024 PGA filing. The 2024 PGA Filing is comprised of two parts: a forward-looking part for the 2024–2025 Gas Year (Projected Purchased Gas Cost) and a backward-looking part for the 2023–2024 Gas Year (True-Up).

In 2023–2024, prices came in lower than expected: Henry Hub prices were at $2.50 in 2023 and $2.30 in 2024 to date—much lower than the forecasted $3.24/MMBtu from the 2023 PGA. This time last year, the EIA forecasted a Henry Hub price of $2.58/MMBtu for 2023 and $3.24/MMBtu for 2024.

Several factors led to decreased natural gas prices:

- Winters were mild, reducing demand. A milder winter 2023 and fall 2024 resulted in slightly decreased demand and lower prices. However, in general, the EIA expects relatively little change in energy bills from last winter to this winter as lower prices will mostly offset colder weather for winter 2024.

[1] Order No. 08-504 established the form of the PGA Mechanism. PGA Guidelines were acknowledged by the Commission in Docket No. UM 1286, Order No. 09-248, on June 23, 2009. The Guidelines in Docket No. UM 1286 have been modified four different times since they were first acknowledged by the Commission, in Order No. 10-197, in Order No. 11-196, in Order No. 14-238, and in Order No. 18-144.

- Production is high and increasing. For 2024 as a whole, production is expected to average 103 Bcf/d (similar to 2023), and then rise to a new record of 105 Bcf/d in 2025.
- Storage is full. Storage inventories were built up above the five-year average which resulted in less gas injected this past injection season (April–October); forecasted working inventories by the end of October are expected to be the most in U.S. storage since November 2016.
- A healthy GDP growth and inflation rate have increased demand for production inputs.

In 2025 prices are expected to increase from 2024 actuals. The EIA forecasts an average $3.10 in 2025, which is higher than the current average for 2024, but lower than last year's forecast for 2024.

- The EIA forecasts Henry Hub to average $3.10 in 2025. This is compared to the lower historic averages of $2.50 in 2023 and $2.30 in 2024 to date.
- Power production, industrial processes, and LNG exports are key drivers of increased demand and price expected in 2025.
- LNG exports are expected to hit new records in 2025, which will increase total demand as new export terminals crank up operations and tap into the growing global use of natural gas. In contrast, demand was driven by domestic consumption in 2024.
- Prices along the west coast remain relatively high in contrast to gas purchased at AECO. Utilities who rely in part on west coast pipelines may see higher prices than others.

For more information, please see RA1 - 2024 PGA Overview.

The Projected Purchased Natural Gas Costs for the upcoming gas year (i.e., November 1, 2024 to October 31, 2025) and results in the new rates is set forth in Schedule 177.[2] The True-Up of the 2023–2024 Gas Year trues up the costs of natural gas from the previous gas year (November 1, 2023 to October 31, 2024) by comparing the amount collected from customers in that year with the actual costs incurred by the Company in the same year.[3] Any over- or under-collection from customers in the 2023–

[2] Schedule 177 is titled "Purchased Gas Adjustment."

[3] The 2023–2024 Gas Year covers the period beginning on November 1, 2023, and ending on October 31, 2024. However, per page ten of Appendix A to Order No. 14-238 in Docket No. UM 1286 (See: http://apps.puc.state.or.us/orders/2014ords/14-238.pdf), all deferrals to be amortized into rates will be based on June deferral balances plus interest for July–October, and the deferrals that occur after June will be carried forward to the next PGA period.

2024 Gas Year, together with any over- or under-collection from previous years,[4] is either given back (in the case of over-collection) or surcharged (in the case of under-collection) to customers in the upcoming gas year. The True-Up results in the new rates set forth in Schedule 191.[5]

Projected Purchased Natural Gas Cost for the 2024–2025 Gas Year (Rate Schedule 177)

The Projected Purchased Natural Gas Cost comprises two rate components: 1) the commodity component rate and 2) the capacity or demand component rate. The rates for these components are represented in Table 1 in dollar per therm.

Table 1: Projected Purchased Gas Cost for 2024–2025[6]
($/Therm or as otherwise noted)

Item	Current Rate	Proposed Rate	Change
Commodity	0.30114	0.33117	0.03003
Demand	0.17462	0.18476	0.01014
Total Gas Cost	0.47576	0.51593	0.04017

The commodity component of the weighted average cost of gas (WACOG) proposed for the 2024–2025 Gas Year increases by $0.03003 per therm, an increase of ten percent from the previous PGA gas year, as shown in Table 1. As noted in its initial filing, while gas prices are predicted to continue to decline from last year's prediction, Cascade purchases gas from the Rockies and Sumas pipelines which have lately been more expensive than national averages. Cascade also lacks its own storage and is renting storage, which is factored into the price forecast.

The proposed demand component reflects an increase of approximately $0.0101 per therm and is an increase of 5.8 percent from the previous PGA gas year.[7]

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[4] Any over-collection or under-collection from previous years is because actual volumetric sales of natural gas will always be different from forecasted volumetric sales. Since amortizations are intended to be recovered in volumetric forecasted sales, a remaining balance will always be present.

[5] Schedule 191 is titled "Temporary Gas Cost Rate Addition."

[6] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: Summary Rate-Rev Impact.

[7] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: Summary Rate-Rev Impact, filed as part of the Company's September 13, 2024, September Gas Update under Docket No. UG 491.

Sharing Election
Cascade again elects 90/10 sharing.[8]

Filing and Portfolio Guidelines
Cascade's 2024 PGA Filing meets the PGA Filing Guidelines and the Natural Gas Portfolio Guidelines (Portfolio Guidelines). Cascade has demonstrated its adherence to these Guidelines with regard to natural gas supplies and financial hedges.[9] Staff's conclusions are supported by the Company's comprehensive work papers and by review and discussion as part of the quarterly PGA meetings.

Staff reviewed Cascade's forecasted commodity and demand costs to determine whether the Company complied with the Commission's Portfolio Guidelines. Accepted "best practices" for the purchase of natural gas supply by a local distribution company (LDC) result in a portfolio that balances the objectives of reliability, cost control, and managing price volatility using diversity, flexibility, and balance in a LDC's gas portfolio. The Portfolio Guidelines implement these "best practices" for Oregon LDCs. The Portfolio Guidelines also require each gas utility to include certain information related to its gas supply portfolio with its annual PGA filing. This information assists the Commission in determining the prudence of the LDC's costs.

Cascade's portfolio preparation and planning process meets the standards in Section III of the Portfolio Guidelines related to portfolio planning, as do Cascade's physical gas contracts and financial transactions related to natural gas pricing. Cascade has also demonstrated its adherence to the Portfolio Guidelines with regards to natural gas supplies and financial hedges. In addition, the Company has provided all the information called for in Section IV (Information and Work Papers), and Section V (Supporting Data and Analysis) of the Portfolio Guidelines.

True-Up of the 2023–2024 Gas Year (Schedule 191)[10]

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[8] For more detail, see Schedule 177.3, Section: Calculation of Monthly Gas Cost for Deferrals Purposes. For the true-up of the 2023-2024 Gas Year, see Schedule 191.1
[9] Accepted "best practices" for the purchase of natural gas supply by local distribution companies (LDCs) is portfolio construction that balances the objectives of reliability, cost, and price volatility using the tools of diversity, flexibility, and balance. The "Natural Gas Portfolio Development Guidelines" (Portfolio Guidelines) implement these "best practices" for Oregon LDCs. The Portfolio Guidelines require gas utilities to include certain information related to their gas supply portfolio with their annual PGA filing. This information allows the Commission to determine the prudence of the utility's costs. Staff's analysis of and conclusions regarding the Company's natural gas supply portfolio and related purchasing strategies and actions are based on the Portfolio Guidelines in Docket No. UM 1286.
[10] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: "Gas Cost Rate Increments (Tempo".

The True-Up of the 2023–2024 gas year results in the new rates set forth in Schedule 191.

Table 2: True-Up of the 2023–2024 Gas Year[11, 12]
($/Therm or as noted otherwise)

Item	Current Rate	Proposed Rate	Change
Commodity Amortization[13]	$0.32413	$0.05386	($0.27027)
Demand Amortization[14]	($0.02146)	($0.02802)	($0.00656)
Total Amortization	**$0.30267**	**$0.02584**	**($0.27683)**

Commodity and amortization of residual gas costs from the current and previous PGA periods results in a ratepayer surcharge of approximately $4.8 million due to under-collections in the period from November 2023 to June 2024.[15] Because this surcharge is less than was calculated last year, the surcharge will decrease the gas commodity amortization price by $0.27027 per therm after accounting for the commodity cost variance sharing between the Company and customers.

The Company's current demand amortization is a credit of $0.02146 per therm to customers (except Interruptible customers). In order to return over-collections from the prior PGA gas year, the Company proposes increasing the credit rate to $0.02802 per therm. This new rate will return approximately $2.5 million in total during the November 2024 to October 2025 period.[16]

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[11] Positive numbers represent surcharges; negative numbers represent refunds.
[12] The Company's revenue sensitive calculation used an aggregate total of the commodity and demand deferral balances. Staff calculated the commodity and demand amortization dollar amounts separately using the revenue sensitive factor of 3.01 percent provided by Cascade in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: Gas Cost Rate Increments (Tempo.
[13] These figures are for Weighted Average Cost of Gas (WACOG) Deferral only.
[14] These figures are for Firm Demand Deferral only.
[15] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: "Gas Cost Rate Increments (Tempo". The dollar amount is not adjusted for revenue sensitive costs.
[16] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: "Gas Cost Rate Increments (Tempo". The dollar amount is not adjusted for revenue sensitive costs.

The percentage changes in Table 3 on the following page reflect the change in revenues related to the gas commodity and temporary rates portion of the Company's gross revenues for the 2024–2025 gas year, based on projected customer usage.

Table 3: Overall Commodity and Related Schedule Revenue and Rate Impact[17]
($ or as noted otherwise)

Schedule	Description	Total PGA and Temporary Revenues at Current Rates	Revenue Increase / (Decrease)	Change (%)[18]
101	Residential	$57,203,721	($9,840,409)	-17.20%
104	Commercial	$32,841,857	($6,856,414)	-20.88%
105	Industrial	$3,281,905	($759,151)	-23.13%
111	Large Volume - General Service	$2,946,109	($740,321)	-25.13%
170	Interruptible - Service	$2,329,085	($609,513)	-26.17%
163	Interruptible - Transport	$2,672,172	$27,368	1.02%
Total		**$101,274,848**	**($18,778,441)**	**-18.54%**

Please note that Table 3 looks at the impacts for both PGA and associated dockets. In contrast, Table 4 on the following page looks at just the impact of the PGA.

[17] Addressed in work paper: paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24"
[18] Here, the percentage change denotes the percentage change in revenues by Rate Schedule.

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Table 4: PGA ONLY Commodity Revenue and Bill Impact[19]
($ or as noted otherwise)

Schedule	Description	PGA Revenues at Current Rates	Revenue Increase / (Decrease)	Change (%)[20]
101	Residential	$38,905,328	($11,828,084)	-30.40%
104	Commercial	$25,119,961	($7,637,025)	-30.40%
105	Industrial	$2,502,948	($760,953)	-30.40%
111	Large Volume	$2,440,865	($742,076)	-30.40%
170	Interruptible	$2,009,587	($610,959)	-30.40%
Overall PGA Only		**$70,978,689**	**($21,579,097)**	**-30.40%**

Table 5 below shows residential bill impacts assuming the PGA and other rate changes.

Table 5: 2024–2025 **PGA**
Proposed Rate & Bill Increases
Residential Bill Impacts

	Residential Bill Impacts					
Rate Schedule	**Average Therms**	**Customer Charge**	**Current Monthly Bill**	**Proposed Monthly Bill**	**Change Monthly Bill**	**% Change Monthly Bill**
January						
101	111	$6.81	$133.89	$112.03	($21.85)	-16.32%
Annual / Monthly						
101	57	$6.81	$72.07	$60.84	($11.23)	-15.58%

Three Percent Test
Pursuant to ORS 757.259(6), ORS 757.259(7), and OAR 860-027-0300, the annual average rate impact of the amortizations authorized under the statutes may not exceed three percent of the natural gas utility's gross revenues for the preceding calendar year

[19] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: B – Detail by Adjustment Schedule.
[20] Here, the percentage change denotes the percentage change in revenues by Rate Schedule.

unless the Commission finds that allowing a higher amortization rate is reasonable under the circumstances.

As shown in Attachment C of this public meeting memo, the resulting annual average rate impact from the PGA amortization and three other filings[21] represents 7.44 percent of the Company's 2023 total gross revenues, which exceeds the three percent amortization limitation specified in ORS 757.259(6).[22] This overage is primarily due to the Company's initial investments in the Climate Protection Program. Please see UG 502, discussed in Consent Agenda item No. 11 for more information. Additionally, about a quarter of this amortization request is due to under-forecasting the cost of gas for the 2023–2024 gas year.

Pursuant to ORS 757.259(7):

> The Commission may allow an overall average rate impact greater than that specified in subsection (6) of this section for natural gas commodity and pipeline transportation costs incurred by a natural gas utility if the Commission finds that allowing a higher amortization rate is reasonable under the circumstances.

Staff recommends the Commission approve the 7.44 percent amortization requested by Cascade because the overall impact of PGA filings will result in a rate decrease. Staff also notes that the amortization percent has decreased from 26.5 percent of revenues authorized in the previous 2023 PGA which was compensating for a severe under-forecast in the 2022 PGA.

Conclusion

Cascade's requested natural gas total rate decrease of $21.6 million in revenues is due to gas costs (Purchased Gas Cost Adjustment Provision; Schedule 177) and amortization of previous deferrals (Temporary Gas Cost Rate Adjustment; Schedule 191). Cascade's 2024 PGA filings including other associated dockets, reflect a combined revenue decrease of $18,778,441 or approximately 18.54 percent, effective November 1, 2024.

With all PGA and non-PGA changes, effective November 1, 2024, the monthly bill of a residential customer using an average of 57 therms per month will decrease by $11.23, or 15.58 percent, from $72.07 to $60.84.

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[21] The three other filings are: UG 492, UG 501, and UG 502.
[22] Addressed in work paper "UG 491 UG 492 UG 493 UG 494 Supplemental CNGC Gas & Non Gas Cost Model WP 9.13.24", sheet: C-3% Test.

Cascade has reviewed this memo and agrees with its contents.

PROPOSED COMMISSION MOTION:

Approve Cascade's Advice No. O24-07-02, which is the Company's 2024 annual PGA filing, and Advice No. O24-07-05, which updates Company tariff sheets to reflect changes resulting from the annual PGA filing, for services rendered on and after November 1, 2024. Approve Cascade's request to amortize costs beyond the three percent cap.

Attachment A: Cascade Natural Gas 2024 **PGA and Related Dockets**
Incremental Revenue Change by Customer Rate Schedule
(Red) indicates negative numbers

Customer Rate Schedule	Description	Gas Costs and Adjustment Schedule Revenues $ at Current Rates	Gas Costs and Adjustment Revenues $ at Proposed Rates	Incremental Change in $ Revenue	% Change by Rate Schedule	% Contribution to Total Incremental Change
101	Residential	$57,203,721	$47,363,311	($9,840,409)	-17%	52%
104	Commercial	$32,841,857	$25,985,443	($6,856,414)	-21%	37%
105	Industrial	$3,281,905	$2,522,754	($759,151)	-23%	4%
111	Large Volume	$2,946,109	$2,205,787	($740,321)	-25%	4%
170	Interruptible	$2,329,085	$1,719,571	($609,513)	-26%	3%
163	Transportation	$2,672,172	$2,699,540	$27,368	1.0%	-0.1%
	Overall	**$101,274,848**	**$82,496,407**	**($18,778,441)**	**-19%**	**100%**

Attachment B: Cascade Natural Gas 2024 **PGA and Related Dockets**
Incremental Revenue Change by Adjustment Schedule
(Red) indicates negative numbers

Adjustment Schedule	Description	Gas Cost & Adjustment Schedule Total Revenue at Current Rates	Gas Cost & Adjustment Schedule Total Revenue at Proposed Rates	Total Incremental Change in Revenue	% Change by Rate Schedule	% Contribution to Total Incremental Change
177-A	PGA	$43,380,677	$47,043,453	$3,662,776	8%	-20%
191	Temporary Gas Cost Adj	$27,598,012	$2,356,139	($25,241,873)	-91%	134%
192	Intervenor Funding	$49,479	$92,344	$42,865	87%	-0.2%
193	CAP	($2,558,400)	$199,390	$2,757,790	NA	-15%
	Overall	**$68,469,768**	**$49,691,326**	**($18,778,442)**	**-27%**	**100%**

Attachment C: Cascade Natural Gas 2024-2025 **PGA Three Percent Test**
(Red) indicates negative numbers

	Surcharge	**Rebate**
Prior Period Gas Cost Deferral True-Up	$2,356,588	
Non-Gas Cost Amortization	$92,222	
Intervenor Funding	$92,222	
Other Residuals		
Decoupling	$199,548	
Climate Protection Program	$6,003,223	
Subtotal	$6,294,993	$0
Total	$8,651,581	$0

Total Proposed Amortization (Surcharge Less Credits)	$8,651,581
Less intervenor Funding	($92,222)
Net Proposed Amortization (subject to the 3% test)	$8,559,359
Utility Gross Revenue 20222	$115,075,536
3% of Utility Gross Revenue	$3,452,266
Requested Amortization	$8,559,359
Requested Amortization as % of Gross Revenues	**7.44%**

Attachment D: 2024–2025 **PGA**
Proposed Rate & Bill Increases by Class of Service
(Red) indicates negative numbers

		Rate Impacts[23]			
Class of Service	**Rate Schedule**	**Current Rate per Therm**	**Proposed Rate per Therm**	**Change Rate per Therm**	**% Change Rate per Therm**
Residential					
Cascade	101	1.14485	0.94796	(0.19689)	-17.20%
Commercial					
Cascade	104	1.02691	0.81444	(0.21247)	-20.69%
Industrial					
Cascade	105	1.02826	0.79216	(0.23610)	-22.96%
Interruptible					
Cascade	170	0.90613	0.67003	(0.23610)	-26.06%

[23] The residential rates illustrated above do not include pass-through charges included on customer bills that utilities are required to collect and distribute to the appropriate third parties, such as for franchise fees or the Public Purposes Charge.