

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WUTC v. Cascade Natural Gas Corp.
Docket UG-170929
Public Counsel
UG-170929**

Request No. 52

Date prepared: 12-05-17

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PC- 52 Re: Pro Forma Plant Additions.

For each of the plant additions shown on Exhibit MPP-6 that are replacing assets (such as relocations and replacements), please provide all amounts included in the test year for the asset(s) replaced by the project on a Washington jurisdictional basis. This should include, but not be limited to, the plant in service, accumulated depreciation/amortization, and depreciation/amortization expense. The rate base amounts should be provided on an AMA basis in this response, consistent with how the amounts are included in the filing.

Response:

See spreadsheet PC-52.xlsx.

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Item	Function	Funding Project - Description	(a) Actual In-Service Date (If Applicable)	Asset	Retirement Unit of Measure	Quantity	Cost Retired	Cost per Unit	Depreciation Rate	Depreciation
31	Gas Distribution	FP-101192 - MAIN-RELO-REPL-WASHINGTON	N/A	Regulator Station R-1	Each	1	8,857.85	8,857.85	2.92%	258.65
33	Gas Distribution	FP-101196 - R STA-RELO-REPL-WASHINGTON	N/A	Regulator Station	Each	1	45,295.65	45,295.65	2.92%	1,322.63
36	Gas Distribution	FP-101199 - STD M&R-RELO-REPL-WASHINGTON	N/A	4" PWX High Pressure Main	1 Foot	33	7,209.12	218.46	1.81%	130.49
38	Gas Distribution	FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON	N/A	4" PWX Main	1 Foot	11	130.30	11.85	2.58%	3.36
41	Gas Distribution	FP-101273 - SERV-RELO-REPL-WASHINGTON	N/A	4" PWX Main	1 Foot	665	10,042.50	15.10	2.58%	259.10
43	Gas Distribution	FP-200122 - RP; R-38, ABERDEEN [WO 186761]	8/28/2017	4" PWX Main	1 Foot	15	25.46	1.70	2.58%	0.66
60	Gas Distribution	FP-302653 - BREMERKTON R-64 REPLACE/RELOCATE [WO 240957]	8/11/2017	4" PWX High Pressure Main	1 Foot	29	127.31	4.39	1.81%	2.30
62	Gas Distribution	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSSING [WO 217905]	12/31/2016	8" PWX High Pressure Main	1 Foot	86	65,614.27	762.96	1.81%	1,187.62
77	Gas Distribution	FP-306999 - V-13 BREMERKTON REPLACEMENT [WO 246015]	9/19/2017	4" PWX Main	1 Foot	219	4,898.54	22.37	2.58%	126.38
78	Gas Distribution	FP-307002 - V-9 ABERDEEN REPLACEMENT [WO 229157]	11/15/2016	4" PWX High Pressure Main	1 Foot	1	24,556.49	24,556.49	2.92%	717.05
81	Gas Distribution	FP-309000 - 4 in Steel IP Bore Columbia Park [WO 217904]	2/3/2017	Odorizer Storage Tank	Each	1	394.84	394.84	1.99%	7.86
89	Gas Distribution	FP-312000 - 0-2 Terrace Heights [WO 235065]	3/14/2017	2" PE Main	1 Foot	38	676.39	10.39	2.92%	19.75
103	Gas Distribution	FP-314501 - Replace 844" of steel main [WO 236984]	12/27/2016	Regulator Station R-49	Each	1	759.72	759.72	2.92%	22.18
104	Gas Distribution	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BELL [WO 234242]	2/13/2017	Regulator Station R-62	Each	1	415.18	415.18	2.58%	10.71
129	Gas Distribution	FP-315678 - RE/REL 4" Main IN SUNNYSIDE [WO 239752]	10/19/2017	4" PWX Main	1 Foot	167	255,360.91	588.39	1.92%	4,902.93
132	Gas Distribution	FP-315709 - RP; ZILLAH 6" TRAN [WO 240748]	5/11/2017	434" of 6" Transmission Main	1 Foot	434	2,928.54	14.01	2.58%	75.56
133	Gas Distribution	FP-315710 - YEW ST, PIPE REPLACEMENT [WO 240514]	3/8/2017	4" PWX Main	1 Foot	209	306.59	14.01	2.58%	75.56
				2" PWX Main	1 Foot	28		10.95	2.58%	7.91

Blanket funding projects are "bucket" projects used on an ongoing basis for "small dollar" work, with a short construction time frame, and from various locations state-wide within our service territories. Because there is a constant population of work orders being created, in progress, and closed out, establishing an asset cost retired and associated depreciation is problematic due to the size and variety of the population of work orders involved.