

**Cascade Natural Gas**  
**UG-200568 - Attachment 1 to Motion for Reconsideration**  
**Updated Exhibit MPP-5 --- Removal and Retirement Adjustment**

Line No.	Description	Cascade Rebuttal Case	Commission Order 05	R&R Adjustment with 2020 Cost	R&R Adjustment with 2019 Cost
	A	B	C	D	E
1	<u>Removal</u>				
2	2020 - Matching Principle / Cascade Used	\$ 2,268,559			
3	2019 - Already in Test Year / AWEC Used	\$ 3,554,683			
4	2018	\$ 1,772,195			
5	2017	\$ 2,149,454			
6	2016	\$ 1,272,647			
7	2015	\$ 1,318,758			
8					
9	Removal Amount	\$ 2,268,559	\$ 3,554,683	\$ 2,268,559	\$ 3,554,683
10	Average Depreciation Rate (UG-200278)	3.06%	3.06%	3.06%	3.06%
11	<u>Offset of Removal on Expense</u>	\$ 69,418	\$ 108,773	\$ 69,418	\$ 108,773
12					
13	<u>Retirement</u>				
14	2020 - Matching Principle / Cascade Used	\$ 6,341,244			
15	2019 - Already in Test Year / AWEC Used	\$ 11,449,588			
16	2018	\$ 13,110,951			
17	2017	\$ 2,932,218			
18	2016	\$ 4,074,762			
19	2015	\$ 4,304,992			
20					
21	Retirement Amount	\$ 6,341,244	\$ 11,449,588	\$ 6,341,244	\$ 11,449,588
22	Average Depreciation Rate (UG-200278)	3.06%	3.06%	3.06%	3.06%
23	<u>Offset of Retirement on Expense</u>	\$ 194,042	\$ 350,357	\$ 194,042	\$ 350,357
24					
25	<u>Full Offset of Removal &amp; Retirements to All Plant Additions on Expenses*</u>	\$ 263,460	\$ 459,131	\$ 263,460	\$ 459,131
26					
27					
28	<u>2020 Plant Figures</u>				
29	2020 Plant Additions Seeking Recovery	\$ 57,253,743		\$ 13,586,827	\$ 13,586,827
30	2020 Total Plant Additions	\$ 96,234,059		\$ 96,234,059	\$ 96,234,059
31	2020 Plant Ratio - Pro Forma Plant % Allowed out of 2020 Total Plant Additions	59.49%		14.12%	14.12%
32					
33	<b>Removal &amp; Retirements Expense Offset Adjustment to Pro Forma Plant**</b>	<b>\$ 156,744</b>		<b>\$ 37,197</b>	<b>\$ 64,822</b>

34

35 Notes

36 \* Commission Order 05 adjustment, recognizing full R&R offset with no adjustment for 2020 Plant Ratio.

37 \*\* Cascade rebuttal proposal and proposals on reconsideration, recognizing R&R offset adjusted for 2020 Plant Ratio.