

CASCADE NATURAL GAS CORPORATION

Docket No. UG-951415

1995 WASHINGTON GENERAL RATE CASE

NWIGU Request #9

Date prepared: 2-28-96

Preparer: Lamar Maxwell Dickey

Telephone: (206) 624-3900

WUTC	<u>UG-950326,</u>	
DOCKET NO.	<u>-951415</u>	
EXHIBIT #	<u>30</u>	
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

RE: Exhibit (LMD-1)

With regard to the prefiled testimony to Mr. Lamar Maxwell Dickey, page 18, lines 5-11, please provide a complete explanation to support the proposed allocation of A&G costs.

Response:

The A&G costs were classified and allocated per the Order in the Washington Natural Gas Company Case, pages 14 and 15, with the exception of Property Insurance & Maintenance being allocated on plant investment instead of plant expenses. Specifically, Accounts 920-931 were classified and allocated 50% on Annual Energy Usage and 50% on the pattern group of accounts 712-894 excluding 804.1 with the following exceptions. Account 926.1 was classified and allocated based upon the labor ratios developed for the Expense Accounts. Accounts 924 & 932 were classified and allocated based upon the Rate Base Plant Accounts 301-398. The Restatement and Proforma Adjustments were classified and allocated the same as Accounts 920-932.