### CASCADE NATURAL GAS CORPORATION

**Docket No. UG-951415** 

### **1995 WASHINGTON GENERAL RATE CASE**

**Public Counsel Request #56** 

Date prepared: 3-26-96

Preparer: Lamar Maxwell Dickey

Telephone: (206) 624-3900

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Provide a classification matrix similar to that contained in the exhibit of Kimberly Herbig (Exhibit KH-1, Schedule 1) in Docket U-86-100 showing how each FERC account for plant and expense was classified and allocated in the Company cost of service study. For each account (or group of accounts classified and allocated in a common manner) which is classified or allocated in a manner different than the Commission approved in Docket U-86-100, provide one of the following:

- a. A citation of the section of the Commission's decision in Docket No. UG-901459 (WWP) supporting the change in methodology;
- b. A citation to the section of the Commission's decision in Docket No. UG-9740814 (WNG) supporting the change in methodology;
- c. A citation to another Commission decision supporting the change in methodology;
- d. A reference to the testimony in this docket in which the change in methodology is explained and supported.

### Response:

The enclosed pages 1 through 12 contain the matrix similar to that contained in the exhibit of Kimberly Herbig (Exhibit KH-1) in Docket No. U-86-100 showing how each FERC account for plant and expense was classified and allocated in the Company cost of service study. For those accounts that are classified or allocated in a manner different than the Commission approved in that Docket, the reference to the page number where the change is ordered in Docket No. UG-940814 (WNG) is shown.

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			CASCADE NATURAL GAS CO Docket No. UG-9514 1995 WASHINGTON GENERAL		
Line	Account			Allocation	Reference for
No.	Number	Account Title	Method of Allocation (1), (2)	Factor	Change in Method
	(a)	(b)	(c)	(d)	(e)
1 2 3	301	Intangible Plant Organization	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
5 4 5 6	302	Franch & Consents	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
7 8 9	304	Production Plant Land & Land Rights	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
10 11 12 13	305	Struct & Imprv	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
13 14 15 16	311	LP Gas Equip	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
17 18	320	Other Equip	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
19 20		Transmission Plant			
20 21 22	365	Land & Land Rights	100% Demand (P&A)	D7	b. Page 11
23 24	367	Mains	100% Demand (P&A)	D7	b. Page 11
25 26	369	M&R Sta Equip	100% Demand (P&A)	D7	b. Page 11
27 28	370	Commun Equip	100% Demand (P&A)	D7	b. Page 11
29 30 31 32	374	Distribution Plant Land & Land Rights	Internally Generated Based on Accounts 376-386	RB_PLT_D_O_A	
33 34 35	375	Struct & Imprv	Internally Generated Based on Accounts 376-386	RB_PLT_D_O_A	

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			CASCADE NATURAL GAS CO	RPORATION	
			Docket No. UG-9514	115	
			1995 WASHINGTON GENERAL	RATE CASE	
Line	Account			Allocation	Reference for
No.	Number	Account Title	Method of Allocation (1), (2)	Factor	Change in Method
	(a)	(b)	(C)	(d)	(e)
	376	Mains	100% Demand (P&A)	D7	b. Page 11
37					
	378	M&R Sta Equip - Gen	100% Demand (P&A)	D7	b. Page 11
39					
	380	Serv	100% Customer	C2	b. Page 15
41					
	381	Meter	100% Customer	C2	b. Page 15
43			1000( Oustania	00	h Dece 45
	382	Meter Inst	100% Customer	C2	b. Page 15
45	383		100% Customer	C1	b. Page 15
46 47	303	House Reg	100% Customer	CI	D. Fage 15
47 48	384	House Reg Inst	100% Customer	C1	b. Page 15
40 49	304		100 % Customer	01	D. Fuge 10
	385	Ind M&R Sta Equip	100% Demand (P&A)	D6	b. Page 15
51	500			20	
52	386	Other Prop	100% Customer	C1	b. Page 15
53	000				
54		General Plant			
55	389	Land & Land Rights	Internally Generated Based on	PTD	
56		<b>.</b>	Total Prod, Trans and Dist Plant		
57					
58	390	Struct & Imprv	Internally Generated Based on	PTD	
59			Total Prod, Trans and Dist Plant		
60					
61	391	Office Furn & Equip	Internally Generated Based on	PTD	
62			Total Prod, Trans and Dist Plant		
63					
64	392	Trans Equip	Internally Generated Based on	PTD	
65			Total Prod, Trans and Dist Plant		
66				DTD	
67	393	Stores Equip	Internally Generated Based on	PTD	
68			Total Prod, Trans and Dist Plant		
69 70	204	Toolo Chan & Car En	Internally Constant Decad on	PTD	
70	394	Tools Shop & Gar Eq	Internally Generated Based on Total Prod, Trans and Dist Plant	PID	
71		I	1 TOTAL FTOU, TTAILS AND DIST FIAIL	L	

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		CASCADE NATURAL GAS CORPORATION Docket No. UG-951415 1995 WASHINGTON GENERAL RATE CASE			
Line	Account		Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
No.	Number (a)	Account Title(b)	(c)	(d)	(e)
72	(a)	(6)	<u>(y)</u>	<u>(</u> u)	
	395	Lab Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
76 77	396	Power Oper Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
78 79 80	397	Commum Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
81 82 83 84	398	Misc Equip	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
85 86 87	154	Other Rate Base Items Working Capital	Internally Generated Based on Oper & Maint Expenses	EXP_O&M	
88 89 90	253	Contrib in Aid of Cons	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
91 92 93	252	Cust Adv for Const	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
94 95 96	282-3&186	Defer Income Taxes	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
97 98 99 100	ADJRB	Res & Prof Rate Base Adj	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
100 101 102 103		Accumulated Reserve for Depreciation			
103 104 105 106 107	302D	Intangible Plant Franch & Consents	Internally Generated Based on Intangible Plant	RB_PLT_I_O	

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Docket No. UG-951415 1995 WASHINGTON GENERAL RATE CASE Allocation Reference for Line Account Method of Allocation (1), (2) Change in Method Number Account Title Factor No. (d) (e) (b) (c) (a) 108 **Production Plant** RB\_PLT\_P\_O Internally Generated 109 305D Struct & Imprv Based on Production Plant 110 111 RB\_PLT\_P\_O LP Gas Equip 311D Internally Generated 112 Based on Production Plant 113 114 RB\_PLT\_P\_O 320D Other Equip Internally Generated 115 Based on Production Plant 116 117 **Transmission Plant** 118 RB\_PLT\_T\_O\_65 Internally Generated 119 365D Land & Land Rights Based on Transmission Plant 120 Account Number 365 121 122 RB\_PLT\_T\_O\_67 123 367D Mains Internally Generated Based on Transmission Plant 124 Account Number 367 125 126 RB\_PLT\_T\_O\_69 Internally Generated 127 369D M&R Sta Equip Based on Transmission Plant 128 Account Number 369 129 130 RB\_PLT\_T\_O\_70 370D Commun Equip Internally Generated 131 Based on Transmission Plant 132 Account Number 370 133 134 **Distribution Plant** 135 Internally Generated RB\_PLT\_D\_O\_A 136 375D Struct & Imprv Based on Accounts 376-386 137 138 RB\_PLT\_D\_O\_AXX 376D Mains Internally Generated 139 Based on Account Number 376 140 141 RB\_PLT\_D\_O\_AK Internally Generated 142 378D M&R Sta Equip - Gen Based on Account Number 378 143

CASCADE NATURAL GAS CORPORATION

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			CASCADE NATURAL GAS CO Docket No. UG-951 1995 WASHINGTON GENERA		
Line	Account		Mathe d of Allocation $(A)$ (2)	Allocation Factor	Reference for
No.	Number (a)	Account Title (b)	Method of Allocation (1), (2) (c)	(d)	Change in Method (e)
144	(a)	(b)	(6)	(d)	(6)
	380D	Serv	Internally Generated Based on Account Number 380	RB_PLT_D_O_AXY	
148 149 150	381D	Meter	Internally Generated Based on Account Number 381	RB_PLT_D_O_AYX	
150 151 152 153	382D	Meter Inst	Internally Generated Based on Account Number 382	RB_PLT_D_O_AZX	
154 155	383D	House Reg	Internally Generated Based on Account Number 383	RB_PLT_D_O_AYY	
156 157 158	384D	House Reg Inst	Internally Generated Based on Account Number 384	RB_PLT_D_O_AZY	
159 160 161	385D	Ind M&R Sta Equip	Internally Generated Based on Account Number 385	RB_PLT_D_O_AIN	
162 163 164	386D	Other Prop	Internally Generated Based on Account Number 386	RB_PLT_D_O_AOT	
165 166		General Plant			
167 168	390D	Struct & Imprv	Internally Generated Based on Account Number 390	RB_PLT_G_O_0	
169 170 171	391D	Office Furn & Equip	Internally Generated Based on Account Number 391	RB_PLT_G_O_1	
172 173 174	392D	Trans Equip	Internally Generated Based on Account Number 392	RB_PLT_G_O_2	
175 176 177	393D	Stores Equip	Internally Generated Based on Account Number 393	RB_PLT_G_O_3	
178 179	394D	Tools Shop & Gar Eq	Internally Generated	RB_PLT_G_O_4	

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PAGE.07

Reference for

Change in Method

(e)

PAGE.08

	Based on Account Number 394		
Lab Equip	Internally Generated Based on Account Number 395	RB_PLT_G_O_5	
Power Oper Equip	Internally Generated Based on Account Number 396	RB_PLT_G_O_6	
Commum Equip	Internally Generated Based on Account Number 397	RB_PLT_G_O_7	
Misc Equip	Internally Generated Based on Account Number 398	RB_PLT_G_O_8	
Other Accum Deprec	Internally Generated Based on Total Prod, Trans and Dist Plant	PTD	
Operating & Maintenance Expenses			
Production Operating Expense Other Power Exp	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
HP Gas Exp	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8
Fuel for LP Gas Proc	100% Demand (P&A) Allocated to Firm Customers Only	D5	b. Page 8

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Method of Allocation (1), (2)

(c)

100% Demand (P&A) Allocated to

100% Demand (P&A) Allocated to

Firm Customers Only

Firm Customers Only

Line

No.

180 181 182

183 184 185

186 187

192 193

194 195 196

197 198 199

204 205 206

207 208

209

210 211 212

213

214 215 Account

Number

(a)

Misc Prod Expenses

Maint of Prod Equip

**Production Maintenance Expenses** 

395D

396D

397D

398D

WK03

712

717

723

735

742

Account Title

(b)

Allocation

Factor

(d)

D5

D5

b. Page 8

b. Page 8

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CASCADE NATURAL GAS CORPORATION Docket No. UG-951415 1995 WASHINGTON GENERAL RATE CASE Reference for Line Account Allocation Change in Method No. Number Account Title Method of Allocation (1), (2) Factor (a) (b) (c) (d) (e) 216 **Distribution Operating Expenses** EXP\_O&M\_D\_O\_X 217 870 Oper Super & Eng Internally Generated 218 Based on Account Numbers 871-879 219 220 871 Load Dispatching 100% Demand (P&A) D7 221 222 223 874 Mains & Serv Exp Internally Generated RB PLT D O AX 224 Based on Account Numbers 376 & 380 225 226 875 M&R Sta Exp - Gen Internally Generated RB PLT D O AK 227 Based on Account Number 378 228 229 876 M&R Sta Exp - Ind Internally Generated RB\_PLT\_D\_O\_AIN 230 Based on Account Number 385 231 878 232 Meter & House Reg Exp Internally Generated RB\_PLT\_D\_O\_AY 233 Based on Account Numbers 381 & 383 234 235 879 Cust Inst Exp Internally Generated RB\_PLT\_D\_O\_AZ 236 Based on Account Number 384 237 EXP\_O&M\_D\_O\_X 238 880 Other Expenses Internally Generated 239 Based on Account Numbers 871-879 240 881 Rents Internally Generated EXP\_O&M\_D\_O\_X 241 242 Based on Account Numbers 871-879 243 244 882 Trans Exp Internally Generated EXP O&M D O X 245 Based on Account Numbers 871-879 246 247 **Distribution Maintenance Expenses** RB\_PLT\_D\_O\_A 248 886 Maint of Struct & Imprv Internally Generated Based on Account Numbers 376-386 249 250 251 887 Maint of Mains Internally Generated RB\_PLT\_D\_O\_AXX

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LineAccountMethod of Allocation (1), (2)Reference for AllocationNumberAccount TitleMethod of Allocation (1), (2)FactorChange in Method(a)(b)(c)(d)(e)252253(d)(e)254889Maint of M&R Sta EqInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY256257800Maint of M&R Sta EqInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AIN2582591nternally Generated Based on Account Numbers 380RB_PLT_D_O_AIN258260892Maint of ServInternally Generated Based on Account Numbers 380RB_PLT_D_O_AXY261263893Maint of Meter & RegInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY264264265100% CustomerC1C1276277901Supervision100% CustomerC4277902Meter Reading Expense100% CustomerC3276904Uncoll Accounts100% CustomerC3277905Misc Exp100% CustomerC3278905Misc Exp100% CustomerC3279283907-910Cust Ser & Info100% CustomerC3284911-916Sales Expense33% Customer, 33% EnergyC1, E1, D1285911-916Sales Expense33% DemandC1, E1, D1				CASCADE NATURAL GAS CO Docket No. UG-9514		
No.NumberAccount TitleMethod of Allocation (1), (2)FactorChange in Method(a)(b)(c)(d)(e)252(d)(e)253253(f)(f)254889Maint of M&R Sta EqInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY255890Maint of M&R Sta EqInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY2592591nternally Generated Based on Account Numbers 380RB_PLT_D_O_AXY261262Maint of ServInternally Generated 	Line	Assount	1	1995 WASHINGTON GENERAL		Deference for
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252 Based on Account Number 376 RB_PLT_D_O_AY   253 254 889 Maint of M&R Sta Eq Internally Generated RB_PLT_D_O_AY   255 890 Maint of M&R Sta Eq Internally Generated RB_PLT_D_O_AY   258 257 890 Maint of Serv Internally Generated RB_PLT_D_O_AY   259 892 Maint of Serv Internally Generated RB_PLT_D_O_AY   261 Based on Account Number 385 RB_PLT_D_O_AY   262 893 Maint of Meter & Reg Internally Generated RB_PLT_D_O_AY   264 Based on Account Numbers 381 & 383 RB_PLT_D_O_AY   265 893 Maint of Other Equip 100% Customer C1   266 894 Maint of Other Equip 100% Customer C1   276 901 Supervision Internally Generated EXP_CUST_ACCT_X   271 902 Meter Reading Expense 100% Customer C4   275 904 Uncoll Accounts 100% Customer C3   276 904 Uncoll Accounts 100% Customer C3   277 905 Misc Exp 100% Customer C3   277 905 Misc Exp 100% Customer C3 <t< td=""><td></td><td>(a)</td><td>(b)</td><td></td><td>(d)</td><td></td></t<>		(a)	(b)		(d)	
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254889Maint of M&R Sta EqInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY256890Maint of M&R Sta EqInternally Generated Based on Account Number 385RB_PLT_D_O_AIN258892Maint of ServInternally Generated Based on Account Numbers 380RB_PLT_D_O_AXY261263893Maint of Meter & RegInternally Generated Based on Account Numbers 380RB_PLT_D_O_AY264264265894Maint of Other Equip100% CustomerC1266894Maint of Other Equip100% CustomerC1276277901SupervisionInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X276904Uncoll Accounts100% CustomerC3277905Misc Exp100% CustomerC3278905Misc Exp100% CustomerC3279200ADJCARest & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X278905Misc Exp100% CustomerC3279905Misc Exp100% CustomerC3281282907-910Cust Ser & Info100% CustomerC3282907-910Cust Ser & Info100% Customer, 33% EnergyC1, E1, D1282911-916Sales Expense33% Customer, 33% EnergyC1, E1, D1	253					
255 256 257Based on Account Numbers 381 & 383RB_PLT_D_O_AIN257 259890Maint of M&R Sta EqInternally Generated Based on Account Number 385RB_PLT_D_O_AIN258 259920Maint of ServInternally Generated Based on Account Numbers 380RB_PLT_D_O_AXY261 262 263893Maint of Meter & RegInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY264 265 266894Maint of Other Equip100% CustomerC1267 268 269901SupervisionInternally Generated Based on Account Numbers 381 & 383EXP_CUST_ACCT_X270 271 272 272 272 273902Meter Reading Expense100% CustomerC4273 274 275903Cust Rec & Collect Exp100% CustomerC3274 275 276 276904Uncoll Accounts100% CustomerC3277 278 280 280ADJCARestat & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X 23283 283 284905Misc Exp100% CustomerC3274 283 284 284901-910Cust Ser & Info100% CustomerC3284 285 284911-916Sales Expense33% Customer, 33% EnergyC1, E1, D1286911-916Sales Expense33% Customer, 33% DemandC1		889	Maint of M&R Sta Eq	Internally Generated	RB PLT D O AY	
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259 260 261 261 262 263 264 264 265Maint of ServInternally Generated Based on Account Numbers 380RB_PLT_D_O_AXY RB_PLT_D_O_AY264 265 266 266 266 266 266894Maint of Other Equip100% CustomerC1267 268 269 269 269001 201 201 201Customer Related Expenses Based on Account Numbers 902-905EXP_CUST_ACCT_X Based on Account Numbers 902-905270 271 272 272 272 274 273 274002 904Meter Reading Expense100% CustomerC4275 276 276 276 277 277 278 280 280 280D03 PO4Cust Rec & Collect Exp100% CustomerC3275 276 276 276 277 277 278 280 280Misc Exp100% CustomerC3276 277 278 280 280 280Misc Exp100% CustomerC3277 280 280 280ADJCA 284 281 281Restat & Prof & Inc CA Based on Account Numbers 902-905EXP_CUST_ACCT_X C3277 278 279 280 280ADJCA 281 281 281Restat & Prof & Inc CA Based on Account Numbers 902-905EXP_CUST_ACCT_X C3281 282 283 284907-910 211-916Cust Ser & Info100% CustomerC3284 285 286911-916 281 286Sales Expense33% Customer, 33% Energy 33% DemandC1, E1, D1						
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261Based on Account Numbers 380Control Control262893Maint of Meter & RegInternally Generated Based on Account Numbers 381 & 383RB_PLT_D_O_AY264265894Maint of Other Equip100% CustomerC1266266894Maint of Other Equip100% CustomerC1267268Customer Related ExpensesInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X270271902Meter Reading Expense100% CustomerC4273903Cust Rec & Collect Exp100% CustomerC3276904Uncoll Accounts100% CustomerC3277905Misc Exp100% CustomerC3278905Misc Exp100% CustomerC3279280ADJCARestat & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X283907-910Cust Ser & Info100% CustomerC3284285911-916Sales Expense33% Customer, 33% EnergyC1, E1, D1286284911-916Sales Expense33% Customer, 33% EnergyC1, E1, D1	1	892	Maint of Serv	Internally Generated		
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267 268 269Customer Related Expenses SupervisionInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X271 272 272 273 274 273 274 903Meter Reading Expense100% CustomerC4273 274 275 276 904Cust Rec & Collect Exp100% CustomerC3275 276 904Uncoll Accounts100% CustomerR1277 278 279 280Misc Exp100% CustomerC3279 280 281ADJCARestat & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X281 282 283 283 286907-910Cust Ser & Info100% CustomerC3284 285 286911-916 281eSales Expense33% Customer, 33% Energy & 33% DemandC1, E1, D1		804	Maint of Other Equip	100% Customer	C1	
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277 278 279905Misc Exp100% CustomerC3279 280 280 281 281 282 283 283 283 283 284 285Restat & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X281 282 283 283 284 285Cust Ser & Info100% CustomerC3284 285 286911-916Sales Expense33% Customer, 33% Energy & 33% DemandC1, E1, D1						
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279 280 281 281 282 283 283 282 283 284 285Restat & Prof & Inc CAInternally Generated Based on Account Numbers 902-905EXP_CUST_ACCT_X281 282 283 284 285Cust Ser & Info100% CustomerC3284 285911-916Sales Expense33% Customer, 33% Energy & 33% DemandC1, E1, D1						
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281   Based on Account Numbers 902-905     282   100% Customer     283   907-910     284   100% Customer     285   911-916     286   33% Customer, 33% Energy     286   C1, E1, D1						
282   283   907-910   Cust Ser & Info   100% Customer   C3     284   285   911-916   Sales Expense   33% Customer, 33% Energy   C1, E1, D1     286   4   4   4   4   4   4   4     285   911-916   Sales Expense   33% Customer, 33% Energy   C1, E1, D1     286   4   4   4   4   4     286   4   4   4   4     286   4   4   4   4     286   4   4   4   4		ADJCA	Restat & Prof & Inc CA		EXP_CUST_ACCT_X	
283     907-910     Cust Ser & Info     100% Customer     C3       284				Based on Account Numbers 902-905		
284     285     911-916     Sales Expense     33% Customer, 33% Energy     C1, E1, D1       286     X33% Demand     X33% Demand     C1, E1, D1						
285     911-916     Sales Expense     33% Customer, 33% Energy     C1, E1, D1       286     & 33% Demand     C1, E1, D1     C1, E1, D1	(	907-910	Cust Ser & Info	100% Customer	C3	
286 & 33% Demand						
	285	911-916	Sales Expense		C1, E1, D1	
				& 33% Demand		
	287					

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			CASCADE NATURAL GAS CO Docket No. UG-9514 1995 WASHINGTON GENERAL		
Line	Account			Allocation	Reference for
No.	Number	Account Title	Method of Allocation (1), (2)	Factor	Change in Method
	(a)	(b)	(C)	(d)	(e)
288		Admin & Gen Expenses			
	920-931A	Gen & Admin Exp	Internally Generated	EXP_O&M	b. Page 14
290			Based on Account Numbers 812-894		
291				<b>—</b> .	
	920-931B	Gen & Admin Exp	100% Energy	E1	b. Page 14
293	000.4				
294 295	926.1	Employee Pensions	Internally Generated Based on Labor Accounts 712-916	LAB	b. Page 14
295 296			Based on Labor Accounts 712-916		
	924&932	Property Ins & Maint	Internally Generated	RB_PLT	b. Page 14
298	9240332		Based on Account Numbers 301-398	KD_FLI	D. Fage 14
299			Dased on Account Numbers 501-550		
300	ADJAG	Restat & Prof A&G Adj	Internally Generated	EXP_A&G_1	b. Page 14
301			Based on Account Numbers 920-932		S. r ugo r i
302					
303		Labor Related Accounts			
304	L712	Labor in Man Prod Gas	Internally Generated	EXP_O&M_P	
305			Based on Account Numbers 712-742		
306					
307	L870	Labor in Dist	Internally Generated	EXP_O&M_D	
308			Based on Account Numbers 870-894		
309					
310	L901	Labor in Cust Accts	Internally Generated	EXP_CUST_ACCT	
311			Based on Account Numbers 901-905		
312					
313	L907	Labor in Cust Ser & Info	Internally Generated	EXP_CUST_SVIF	
314			Based on Account Numbers 907-910		
315					
316	L911	Labor in Sales	Internally Generated	EXP_CUST_SALE	
317			Based on Account Numbers 911-916		
318	L920	Labor in A&G	Internally Constant		
319 320	L920		Internally Generated Based on Account Numbers L712-L911	LAB_@	
320 321			based on Account Numbers L7 12-L911		
321		Depreciation Expense Accounts			
322					
525	L	I	L	L	L

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			CASCADE NATURAL GAS CO Docket No. UG-951 1995 WASHINGTON GENERA		
Line	Account	1		Allocation	Reference for
No.	Number	Account Title	Method of Allocation (1), (2)	Factor	Change in Method
	(a)	(b)	(c)	(d)	(e)
324		Intangible Plant			
325	302DE	Franch & Consents	Internally Generated	RB_PLT_I_O	
326			Based on Intangible Plant		
327				)	
328	20505	Production Plant	laterally Concreted		
329	305DE	Struct & Imprv	Internally Generated Based on Production Plant	RB_PLT_P_O	
330 331			Based on Production Plant		
	311DE	LP Gas Equip	Internally Generated	RB_PLT_P_O	
333	STIDE		Based on Production Plant		
334					
335	320DE	Other Equip	Internally Generated	RB_PLT_P_O	
336			Based on Production Plant		
337					
338		Transmission Plant			
339	365DE	Land & Land Rights	Internally Generated	RB_PLT_T_O_65	
340			Based on Trans Plant Acct 365		
341					
342	367DE	Mains	Internally Generated	RB_PLT_T_O_67	
343			Based on Trans Plant Acct 367		
344 345	369DE	M&R Sta Equip	Internally Generated	RB_PLT_T_O_69	
345	1209DE	Mar Sia Equip	Based on Trans Plant Acct 369	RB_PLI_I_0_09	
340			Based off Trails Flant Acct 505		
348	370DE	Commun Equip	Internally Generated	RB_PLT_T_O_70	
349		Commun Equip	Based on Trans Plant Acct 370		
350					
351		Distribution Plant			
352	375DE	Struct & Imprv	Internally Generated	RB_PLT_D_O_A	
353			Based on Dist Plant Accts 376-386		
354					
355	376DE	Mains	Internally Generated	RB_PLT_D_O_AXX	
356	1		Based on Dist Plant Acct 376		
357					
358	378DE	M&R Sta Equip - Gen	Internally Generated	RB_PLT_D_O_AK	
359		<u> </u>	Based on Dist Plant Acct 378		

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			CASCADE NATURAL GAS CORPORATION Docket No. UG-951415 1995 WASHINGTON GENERAL RATE CASE		
Line No.	Account Number	Account Title	Method of Allocation (1), (2)	Allocation Factor	Reference for Change in Method
110.	(a)	(b)		(d)	(e)
360	(a)	(0)		(u)	(e)
361 362 363	380DE	Serv	Internally Generated Based on Dist Plant Acct 380	RB_PLT_D_O_AXY	
364 365 366	381DE	Meter	Internally Generated Based on Dist Plant Acct 381	RB_PLT_D_O_AYX	
367 368 369	382DE	Meter Inst	Internally Generated Based on Dist Plant Acct 382	RB_PLT_D_O_AZX	
370 371 372	383DE	House Reg	Internally Generated Based on Dist Plant Acct 383	RB_PLT_D_O_AYY	
373 374 375	384DE	House Reg Inst	Internally Generated Based on Dist Plant Acct 384	RB_PLT_D_O_AZY	
376 377 378	385DE	Ind M&R Sta Equip	Internally Generated Based on Dist Plant Acct 385	RB_PLT_D_O_AIN	
379 380 381	386DE	Other Prop	Internally Generated Based on Dist Plant Acct 386	RB_PLT_D_O_AOT	
382	1	General Plant			
	390DE	Struct & Imprv	Internally Generated Based on Plt Acct 390	RB_PLT_G_0_0	
1	391DE	Office Furn & Equip	Internally Generated Based on Plt Acct 391	RB_PLT_G_O_1	
389 390	394DE	Tools Shop & Gar Eq	Internally Generated Based on Plt Acct 394	RB_PLT_G_O_4	
393	397DE	Commum Equip	Internally Generated Based on Pit Acct 397	RB_PLT_G_O_7	
394 395	398DE	Misc Equip	Internally Generated	RB_PLT_G_0_8	

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		CASCADE NATURAL GAS CORPORATION Docket No. UG-951415 1995 WASHINGTON GENERAL RATE CASE			
Line	Account			Allocation	Reference for
No.	Number	Account Title	Method of Allocation (1), (2)	Factor	Change in Method
	(a)	(b)	(c) Based on Plt Acct 398	(d)	(e)
396			Based on Pil Acci 398		
397		Taxes Other Than Income Expenses			
398	408.1		Internally Generated	PTD	
399 400	408.1	Prop Payroll & Misc Taxes	Total Prod, Trans and Dist Plant		
400			Total Flou, Trails and Dist Flant		
401	408.51	Misc B&O	100% Customer	C5	
402	400.51	MISC BaO			
403	408.5	Revenue Taxes	100% Customer	R1	
405	400.5				1
405	408.A	TOTI Res & Prof Adj	100% Customer	R1	
407	100.71				
408		Income Tax Expenses			
409	942	Interest Exp	Internally Generated	RB	
410			Based on Acct Numbers 301-398,		
411			154-ADJRB		
412					
413	FIT	Federal Income Taxes	Internally Generated	NTI	
414			Based on Net Taxable Income		
415					
416	ADJFIT	Restat & Prof FIT Adj	Internally Generated	NTI	
417			Based on Net Taxable Income		
418					
419		Revenues			
420	481	Rate Schedule Revenues	100% Revenue	RO	
421					
422	408.65	B&O Tax	100% Customer	B&O	
423					
424	488-495	Other Oper Revenues	100% Customer	C1	
425					
426			were allocated to Non-Core Rate Schedules	, Only those	b. Pages 5, 10 & 16
427		accounts used to serve those So	hedules were Directly Assigned to them.		
428					
429			s the Peak and Average. The Peak is the av	erage of the	b. Page 8
430		five highest days in the three year	ar period '92-94.	· · · · ·	

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