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D. Scott Johnson
Attorney

July 19, 1993

Mr. Paul Curl
Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Re: Washington Natural Gas Company
Docket No. UG-920840

Dear Mr. Curl:

Enclosed please find an original and nineteen copies of the Company's responses to "subject-to-check" questions, which were asked during cross-examination of the Company's rebuttal testimony in Docket No. UG-920840. For this testimony, the Company accepts all "subject-to-check" questions other than as stated in the enclosures.

On March 16, 1993, the Company submitted responses to "subject-to-check" questions which were asked during cross-examination of the Company's direct testimony. Consistent with the procedure followed in other filings in this docket (without objection), the Company believed that, from the nineteen copies of those responses, a copy would be circulated to the Attorney General's Office on behalf of Staff. Apparently, however, the Attorney General may not have received one of the submitted copies. At the risk of redundancy, therefore, the Company is copying a separate copy of the enclosed responses directly to the Attorney General.

Very truly yours,

D. Scott Johnson

Enclosures

cc w/enc.: Chuck Adams
Paula Pyron
Carol Arnold
Robert Cedarbaum
Fred Frederickson
Mick Larson/Harry Grant, Jr.

RESPONSES TO "SUBJECT-TO-CHECK" QUESTIONS
(CROSS-EXAMINATION OF COMPANY REBUTTAL TESTIMONY
IN DOCKET NO. UG-920840)

Tr. 2865 (l. 21-23)	No.
Tr. 2866 (l. 2-4)	No.
Tr. 2984 (l. 16-17)	Arthur Andersen staff do not recall whether Commission Staff used the term "synergies" during their discussions. Arthur Andersen agrees that its allocation study can be used by the Company to assist in future cost allocation procedures.
Tr. 2989 (l. 25); Tr. 2990 (l. 1)	No.
Tr. 2997 (l. 4-9)	No.
Tr. 3004 (l. 13-15)	Exhibit 328 accurately states Arthur Andersen's cost allocation results. Following review, the Company has been unable to determine whether Exhibit 328 accurately states Commission Staff's cost allocation results.
Tr. 3063 (l. 11-15)	No.
Tr. 3298 (l. 7-12)	No.
Tr. 3334 (l. 12-15)	Yes (S&P); No (Moody's).
Tr. 3346 (l. 10-12)	No.
Tr. 3359 (l. 24-25); Tr. 3360 (l. 1)	No.
Tr. 3360 (l. 22)	Yes (Baa through 1982; Baa3 from 1982 through 1984; Baa1 from 1985 through 1987).
Tr. 3376 (l. 8-10)	No (for 1979); Yes (for 1978).

Tr. 3377 (l. 14-16)	Yes (exact average is 10.93%).
Tr. 3377 (l. 18-20)	Yes (exact yield is 7.95%).
Tr. 3378 (l. 1-2)	No.
Tr. 3378 (l. 22-24)	No.
Tr. 3539 (l. 4-7)	No.
Tr. 3639 (l. 11-12)	No.