

Public Counsel Workpaper Index
WUTC v. Cascade Natural Gas Corp.
General Rate Case 2021
Docket UG-210755

Mark E. Garrett on behalf of Public Counsel			
Workpaper No.	Folder / File Name	Contents/Description	Cross-Reference
WP MEG-5.1C (2021 AMA)	210755 PC WP MEG-5.1C_Plant in Service_Redacted.pdf	This workpaper provides detailed support for rate base and operating income for the 2021 AMA update.	Exhibit MEG-5 (2021 AMA)
WP MEG-5.2	210755 PC WP MEG- 5.2_JOINT Exh-JT-2-3-22- 22.pdf	In native format see tab “Exh MCG-2 ROO Summary”	Exhibit MEG-5 (2021 AMA)
WP MEG-5.3	210755 PC WP MEG- 5.3_CNGC-Resp-Public Counsel-DR 059-2-22- 2022.pdf	Working Capital from CNGC Response to Public Counsel Data Request No. 59, Attachment A.	Exhibit MEG-5 (2021 AMA)
WP MEG-6.1	210755 PC WP MEG 5.1- 12.1_4.29.22_Redacted.xlsx	This workpaper provides detailed support for revenue adjustments (1) for the July 2021 rate change and (2) for the rate refund.	Exhibit MEG-6 (Revenue)
WP MEG-6.2	210755 PC WP MEG- 6.2_Cascade-Resp-PC DR 49.pdf	See CNGC's Response to Public Counsel's Data Request No. 49, Attachment A	Exhibit MEG-6 (Revenue)
WP MEG-6.3	210755 PC WP MEG- 6.3_CNGC-Resp-Public Counsel-DR 052-2-22- 2022.pdf	See CNGC's Response to Public Counsel's Data Request No. 52, Attachment A	Exhibit MEG-6 (Revenue)
WP MEG-7.1	210755 PC WP MEG 5.1- 12.1_4.29.22_Redacted.xlsx	This workpaper provides detailed support for (1) payroll adjustments and (2) payroll tax expense.	Exhibit MEG-7 (Payroll)

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WP MEG-7.2	210755 PC WP MEG-7.2_CNGC-Resp-Public Counsel DR 064-3-2-2022.pdf	January through March bargaining payroll from CNGC Response to Public Counsel Data Request No. 64, Attachment A	Exhibit MEG-7 (Payroll)
WP MEG-7.3	210755 PC WP MEG-7.3_CNGC-Resp-Public Counsel-DR 019-11-23-21.pdf	Based on an analysis of CNGC Response to Public Counsel Data Request No. 19, Attachment A	Exhibit MEG-7 (Payroll)
WP MEG-8.1	210755 PC WP MEG-8.1_CNGC-Resp-PC-DR-057 (2-25-22).pdf	Information retrieved from CNGC Response to Public Counsel Data Request No. 57	Exhibit MEG-8 (Executive Incentive Expense)
WP MEG-9.1	210755 PC WP MEG-9.1_CNGC-Resp-Public Counsel-DR 053-2-22-2022.pdf	See CNGC Response to Public Counsel Data Request No. 53	Exhibit MEG-9 (Board of Directors Cost)
WP MEG-9.2C	210755 PC WP MEG-9.2C_CNGC-Resp-Public Counsel-DR 054-2-22-2022_Redacted.pdf	See CNGC Response to Public Counsel Data Request No. 54	Exhibit MEG-9 (Board of Directors Cost)
WP MEG-10.1 (2021 Customer Growth)	210755 PC WP MEG 5.1-12.1_4.29.22_Redacted.xlsx	This workpaper provides details of the customer annualization adjustment for (1) customer growth and (2) CRM revenue.	Exhibit MEG-10 (2021 EOP Revenue Adjust) Exhibit MEG-6 (Revenue)

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WP MEG-11.1 (2021 EOP Rate Base)	210755 PC WP MEG 5.1- 12.1_4.29.22_Redacted.xlsx	This workpaper provides detailed support for rate base for the 2021 EOP adjustment.	Exhibit MEG-11 (EOP Rate Base)
WP MEG-12.1 (2021 EOP Depr)	210755 PC WP MEG 5.1- 12.1_4.29.22_Redacted.xlsx	This workpaper provides detailed support for the 2021 EOP depreciation expense adjustment.	Exhibit MEG-12 (2021 Deprec Exp)

In most cases, these workpapers were developed using the Cascade Natural Gas Corp. (the “Company”) exhibits, attachments, or models provided in discovery. Mark Garrett modified only those portions of each Company attachments or exhibits or models that were necessary to quantify the recommended adjustments. Therefore, these workpapers may contain additional information that is not being sponsored or supported by Mark Garrett.