

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

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DOCKET UG-210755

**ON BEHALF OF THE  
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL  
PUBLIC COUNSEL UNIT**

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**EXHIBIT MAC-\_\_X**

CNGC Response to Public Counsel Data Request No. 67

**May 25, 2022**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket UG-210755  
Cascade Natural Gas Corporation  
2021 General Rate Case**

**PUBLIC COUNSEL DATA REQUEST NO. 067:**

**Re: Revenue Requirement, Rebuttal Testimony Mark A. Chiles, Exh. MAC-4T at 29:1-3.**

Mark A. Chiles states, "Second, there are significant issues with Public Counsel's adjustments to restate revenues, including an error within Public Counsel's formulas to calculate the customer growth and CRM revenue impacts."

- A. Please answer yes or no: does the Public Counsel adjustment to restate the January through June 2021 revenue for the 2021 rate change include a customer growth or Cost Recovery Mechanism (CRM) error?
- B. If yes, please identify the specific formula by Excel spreadsheet, tab, and cell reference, provide the formula that Mark Chiles believes is correct, and explain the difference between the formula used by Mr. Garrett and the formula used by Cascade to adjust the 2020 revenue for the 2021 rate change.

**Response:**

Below please find Cascade Natural Gas Corporation's ("Cascade") Response to Public Counsel Data Request No. 067 relating to the Rebuttal Testimony of Mark A. Chiles in Support of Multiparty Settlement Stipulation, Exh. MAC-4T at 29:1-3:

- A. Yes, Public Counsel had an error in the formula related to Cost Recovery Mechanism ("CRM").
- B. The error is on Mark Garrett's workpaper "210755 PC WP MEG 5.1-12.1\_4.29.22\_Confidential", tab "WP MEG-10.1 2021 Customer Growth"; Excel cells "I47" and "J47". Please see Attachment A to Cascade's Response to Public Counsel Data Request No. 070, tab "WP MEG-10.1 2021 Customer Growth", row 27 for the corrected formula. The formula used by Mr. Garrett incorrectly omits the values on Row 27, applying the value for an empty cell, I45, rather than the correct cell, I44.

Please note that Cascade did not check all of Public Counsel's formulas, so other errors could exist regarding Public Counsel's formulas to calculate customer growth and CRM revenue impacts. Similarly, Cascade did not review Public

Counsel's revenue requirement model for general errors. Instead, Cascade's responses to Public Counsel Data Request Nos. 67 through 71 address only the questions raised in such data requests. Accordingly, Public Counsel's revenue requirement model could contain additional errors not addressed in Cascade's data request responses.