

**Exh. JH-11
Docket UG-240008
Witness: Joanna Huang**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**CASCADE NATURAL GAS
CORPORATION,**

Respondent

DOCKET UG-240008

EXHIBIT TO RESPONSE TESTIMONY OF

JOANNA HUANG

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Pro Forma Rate Case Expense Adjustment

September 25, 2024

Cascade Natural Gas Corp.
Washington Jurisdiction
Twelve-Months ended December 31, 2023
UG-240008
Pro Forma Rate Case Expense Adjustment

Line No.	Description	Cascade		Staff
		Amount		Amount
	A	B	C	
		2024 Estimate	2024 Year-to-Date Expense	
1	Guidehouse	\$ 400,000	\$55,707	
2	Brattle	\$ 40,000	\$68,888	
3	Attrium	\$ 225,250	\$177,798	
4	Perkins Coie	\$ 2,084,750	\$416,132	
5	H Gil Peach & Associates LLC	\$ 150,000	\$112,500	
6	Estimated Rate Case Costs	\$ 2,900,000	\$	831,025
7	Normalized over 2 years	\$ 1,450,000	\$	415,513
8	Less 2023 Test Year Rate Case Expense	\$ (128,189)	\$	-
9	Pro Forma Rate Case Expense Adjustment	\$ 1,321,811	\$	415,513

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-240008
Cascade Natural Gas Corporation
2024 General Rate Case**

WUTC STAFF DATA REQUEST NO. 07

“CONFIDENTIAL” Table of Contents

DR NO.	“CONFIDENTIAL” Material
07	Shaded information is designated as CONFIDENTIAL per Protective Order in Docket UG-240008 as marked in Attachment B to Cascade Natural Gas Corporation’s Response to WUTC Staff Data Request No. 07.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-240008
Cascade Natural Gas Corporation
2024 General Rate Case**

WUTC STAFF DATA REQUEST NO. 07:

Re: Pro Forma Rate Case Expense Adjustment

Referring to Mr. Darrington’s workpaper file entitled “240008-CNGC-Exh-JAD-2-through-JAD-8-3-29-24, worksheet “Pro Forma Rate Case Expense Adjustment”, please provide updated information and supporting documents for the following estimated Rate Case Expenses:

Line No.	Description	Amount
	A	B
	2024 Estimate:	
1	Guidehouse	\$ 400,000
2	Brattle	\$ 40,000
3	Attrium	\$ 225,250
4	Perkins Coie	\$ 2,084,750
5	H Gil Peach & Associates LLC	\$ 150,000
6	Estimated Rate Case Costs	\$ 2,900,000

Response:

Cascade Natural Gas Corporation’s (“Cascade”) objects to WUTC Staff Data Request No. 007 to the extent it seeks materials protected by the attorney-client privilege, work-product doctrine, or any other privilege recognized by law. Notwithstanding such objections, and subject thereto, Cascade responds as follows:

Please see Attachment A “240008-CNGC-Resp-WUTC Staff DR-07-Attach A.xlsx” to Cascade’s Response to WUTC Staff Data Request No. 07 for an update of the life-to-date rate case expenses incurred by Cascade related to Docket UG-240008. Additionally, please see confidential Attachment B “240008-CNGC-Resp-WUTC Staff DR-07-Attach B (C).pdf” for copies of all rate case expense invoices received to date related to Docket UG-240008.

**ATTACHMENT A to Cascade's Response
to WUTC Staff Data Request
No. 07**

**ATTACHMENT B to Cascade's Response
to WUTC Staff Data Request
No. 07**

Cascade Natural Gas Corporation
Docket UG-240008
Rate Case Expenses

Cascade

Line No.	Description	Estimate	2023 Expense	2024 Year-to-Date	Life-to-Date
				Expense	Expense
	A	B	C	D	E
1	Guidehouse	\$ 400,000	\$ 58,550	\$ 55,707	\$ 114,257
2	Brattle	\$ 40,000	\$ -	\$ 68,888	\$ 68,888
3	Atrium	\$ 225,250	\$ 7,811	\$ 177,798	\$ 185,609
4	Perkins Coie *	\$ 2,084,750	\$ 24,327	\$ 416,132	\$ 440,459
5	H Gil Peach & Associates LLC	\$ 150,000	\$ 37,500	\$ 112,500	\$ 150,000
6	Estimated Rate Case Costs	\$ 2,900,000	\$ 128,189	\$ 831,024	\$ 959,212

Note: This is the "Summary" worksheet of Cascade's Response (Attachment A) to Staff Data Request 07.

** The original Perkins Coie estimate was adjusted to arrive at a round number for total estimated rate case costs*