**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket UG-240008**

**Cascade Natural Gas Corporation**

**2024 General Rate Case**

**PUBLIC COUNSEL DATA REQUEST NO. 105:**

**Re: Cascade’s Response to PC-1, Attachments A and C**

Please provide new versions of Attachment A and Attachment C, expanding the scope to provide similar data for all years from 2014 through 2023. Provide these new versions in the same electronic spreadsheet format as Attachments A and C.

**Response:**

Attached as Attachments A and B “240008-CNGC-Resp-PC DR-105-Attach A.xlsx” and “240008-CNGC-Resp-PC DR-105-Attach B.xlsx” to Cascade Natural Gas Corporation’s (“Cascade”) Response to Public Counsel Data Request No. 105, please find 2014-2023 data similar to that which was provided in Attachments A and C to Cascade’s Response to Public Counsel Data Request No. 01.

Please note, in Attachment B “240008-CNGC-Resp-PC DR-105-Attach B.xlsx” to Cascade’s Response to Public Counsel Data Request No. 105, the contributions in aid of construction (“CIAC”) amounts presented for 2015 are not representative of a typical year or a trend. In 2015, it was discovered that the income tax gross-ups on the CIACs had historically been recorded as a reduction to plant, rather than recording the gross-up as income. Therefore, a reclassification was made in December 2015 to correct the presentation of the historical recording of the income tax gross-ups.

**ATTACHMENT A to Cascade’s Response to PUBLIC COUNSEL Data Request**

**No. 105**

**ATTACHMENT B to Cascade’s Response to PUBLIC COUNSEL Data Request**

**No. 105**