

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WUTC v. Cascade Natural Gas Corp.
Docket UG-170929
Public Counsel
UG-170929**

Request No. 110

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PC-110 Re: Labor Costs.

Refer to the responses to PC-34 and PC-91. The response to PC-34 identifies the total "Bonus Costs" as \$2,359,079 and the "WA Allocated" amount as \$1,761,071. The response to PC-91 indicates that the amount capitalized during the test year was \$378,540. Is the amount included in the adjusted test year expenses on a Washington jurisdictional basis for the bonus and incentive plans \$1,761,071? If no, please specifically provide the amount included in adjusted test year expenses.

Response:

The amounts included in PC-91 of \$196,587 WA Direct and \$1,569,344 WA Allocated, for a total of \$1,765,931 was expensed during the test year.

PC-34 had an incorrect amount of \$1,761,071 for WA.