

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

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

Request No. 91

Date prepared: 12/20/2017

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PC-91 Re: Labor Costs.

Please provide a breakdown of each of the amounts identified in response to PC-34 by each of the individual plans identified in response to PC-35. Additionally, please separate the amounts being provided on a per-plan basis in this response between costs charged to expense accounts during the test year and costs that were capitalized during the test year. As part of this response, a total amount included in test year expense on a Washington jurisdictional basis should be provided on a plan by plan basis separated between amounts directly applicable to Cascade Natural Gas Corp. and amounts charged to Cascade Natural Gas Corp. by affiliates.

Response:

The amounts are not separated by the individual plans identified in response to PC-35.

The amount capitalized during the year was \$378,540; this amount was all directly applicable to Cascade Natural Gas Corp.

On a Washington jurisdictional basis directly applicable to Cascade Natural Gas Corp, direct and allocated costs are shown on the table below (CNG). Amounts charged to Cascade Natural Gas Corp. by affiliates are also shown on the table below (IGC, MDU, and MDUR).

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Row Labels ▼	Sum of WA Direct	Sum of WA Allocated	Sum of Amount
[-] Bonus Costs	196,586.87	1,569,343.66	2,359,078.53
CNG	196,586.87	432,548.96	848,789.30
IGC		46,716.09	62,064.69
MDU		512,889.40	681,399.50
MDUR		577,189.21	766,825.04
Grand Total	196,586.87	1,569,343.66	2,359,078.53