

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

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

**Request No. 109**

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**PC-109 Re: Labor Costs.**

Refer to the response to PC-91.

- a. Is it the Company's position that it does not know and is unable to determine the amount in test year expenses on a Washington jurisdictional basis for each of the separate incentive plans? Is the Company only able to determine the amount of incentive plan expense included in the test year on a Washington jurisdictional basis for all plans combined and not the amount on a plan-by-plan basis?
- b. Please explain why the Company is unable to determine the amount included in test year expense on a plan-by-plan basis. In the alternative, please provide the amount included in the adjusted test year expenses on a Washington jurisdictional basis for each of the separate incentive plans on a plan by plan basis.

**Response:**

- a.b.) The company can pull the data by incentive plan, but the exercise would take additional time to complete due to the plans, participants and the allocation of the expenses. The company has included in this response the amount for officer/executive incentive amounts included in the test year summarized at a different level than by plan. The total amount of \$407,001 in the table below is part of the \$1,765,931 provided in the response to PC-110.

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B	C	D	E	F	G
	CNG Allocation (2016)	Stock/W-2 Earnings	2017 Bonus pmt (earned 2016)	Total Allocated to CNG	WA 3 Factor (2016)
VP-Operations	100.0%	\$ 47,377	\$ 71,606	\$ 118,983	\$ 89,559
Assistant Treasurer & Secretary	39.3%	\$ 38,148	\$ 71,724	\$ 43,147	\$ 32,477
EVP & General Manager	35.3%	\$ 70,209	\$ 104,418	\$ 61,678	\$ 46,425
President & CEO	25.0%	\$ 26,536	\$ 247,312	\$ 68,462	\$ 51,531
VP-Human Resources	13.5%	\$ -	\$ 56,531	\$ 7,632	\$ 5,744
EVP-Utiltiy Operations Support	33.0%		\$ 58,547	\$ 19,321	\$ 14,543
General Counsel & Secretary	13.5%	\$ 14,777	\$ 195,663	\$ 28,409	\$ 21,384
Treasurer	13.5%	\$ -	\$ 107,740	\$ 14,545	\$ 10,948
Assistant Secretary	13.5%	\$ 5,578	\$ 27,749	\$ 4,499	\$ 3,387
Chairman of the Board	13.5%	\$ 216,336	\$ 1,055,490	\$ 171,696	\$ 129,236
Assistant Secretary	13.5%	\$ -	\$ 17,400	\$ 2,348.95	\$ 1,768
		\$ 418,961	\$ 2,014,180	\$ 540,721	\$ 407,001