

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

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

**Request No. 99**

Date prepared: 12/22/2017

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**PC-99 Re: Plant Additions.**

Refer to the response to PC-45, specifically for Project FP-314501 – Replace 814’ of steel mains. The response shows the project was placed into service on the Company’s books on December 27, 2016. Since the project was placed into service in 2016, please explain why it is included in Exhibit MPP-6 as a proposed adjustment for post-test year plant additions.

**Response:**

The project was placed into service but costs had not been booked until later (primarily 2017). The attached schedule shows when costs were booked to account 106.2 Completed Construction Not Classified.

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Work Order				Date Range			
Order Number *	<input type="text" value="236984"/>	<i>REPL,W/2*PE@5960 SR-303,BREMER</i>		From	<input type="text"/>		
Ledger Type	<input type="text" value="AA"/>	<i>General Ledger</i>		Thru	<input type="text"/>		
Records 1 - 9							
	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>	*0999*
Description	Document Number	Do Ty	Units	Rate	Amount	G/L Date	Account Number
<input checked="" type="radio"/> <b>Power Plan Journal Interface</b>							
<input type="radio"/> Non-unitization	1234001	CR			8,300.14-	12/31/2016	47.0999
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