

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

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

**Request No. 50**

Date prepared: 12/6/2017

Preparer: Michael Parvinen

Contact: Michael Parvinen

Telephone: 509-734-4593

**PC- 50 Re: Pro Forma Plant Additions.**

Refer to Michael Parvinen, Exhibit MPP-6, page 7. Notes 45 and 46 both state:  
“This project was in service in 2016. 2017 costs were lingering costs not posted until after project went into service.”

- a. Indicate the date each of the projects were placed in service.
- b. Explain why a portion of the project costs were not booked until 2017.
- c. Provide a copy of the journal entries booking the “lingering costs” in 2017.
- d. Provide a copy of the invoices for the “lingering costs” booked in 2017.
- e. Describe the circumstances that lead to a portion of the project costs not being booked until 2017.

**Response:**

Notes 45 and 46 were mislabeled originally. However, neither project will be in-service by the end of 2017 and will be eliminated from the adjustment when Cascade files an update to the numbers shortly after the accounting close of the 2017 books.