

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION)	DOCKET UG-170929
)	
Complainant,)	
)	
v.)	
)	
CASCADE NATURAL GAS)	
CORPORATION)	
)	
Respondent.)	
_____)	

**EXH. BGM-4
RESPONSES TO DATA REQUESTS**

February 15, 2018

Request No. 64

Date prepared: December 4, 2017

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**UTC STAFF DATA REQUEST NO. 64:
RE: PLANT ADDITIONS**

In addition to the information already provided in “CNG Exh MPP 2-6 and WP-1 8-31-17,” tab “MP-6 - Supporting Explanations,” for each project in service prior to December 31, 2117, please explain why each project was undertaken, identify the corporate level that made the decision to undertake the project, and document each project’s approval.

Response:

The requested information for projects in service prior to December 31, 2017, is provided in the attached file, WUTC-64.xlsx.

For those items with an approval process identified as “Approved Capital Budget”, please see response to WUTC-63 for the capital budget approval process.

NUMBER	FUNDING PROJECT - DESCRIPTION	PROJECT JUSTIFICATION
1	FP-101472 - UG-PIM Installation	Reference MPP-6 Supporting Explanation Note #7
2	FP-101481 - UG-GPS Based Leak Survey - Replacement	Replacement of current vendor supplied GPS based leak survey system - Verotrack. The vendor no longer fully supports this current product. "MyWorld" is the replacement product.
3	FP-101510 - UG GMS PURCHASE SOFTWARE	Justification: Reference MPP-6 Supporting Explanation Note #9
4	FP-200028 - UG AUTO TEST CNG DIRECT	This project has been cancelled and removed.
5 & 6		estimated in service dates are after 12-31-2017
8	FP-302571 - UG-CC&B Upgrade to v2.4	Reference MPP-6 Supporting Explanation Note #41
9		estimated in service date is after 12-31-2017
10	FP-302616 - UG-Taleo-Human Capital Management	MPP-6 Supporting Explanation Note #43. This project has been delayed and will be re-evaluated for implementation in 2018/2019.
11	FP-302621 - LV Customer Webs	Current Large Volume site is vendor supplied and no longer supported by the vendor. Effort is to re-develop site with updated features, functionality and improved navigation.
12	FP-311939 - UG-PCAD Upgrade to v6.5	Reference MPP-6 Supporting Explanation Note #44
13	FP-315501 - UG-JDE Corporate Consolidatio	• Consolidate corporate business units onto one common JDE application base platform and under one common chart-of-accounts. This project has been delayed and will be re-evaluated for implementation in 2018/2019.
14	FP-315524 - UG-PowerPlan Lease Module	This project has been delayed and will be re-evaluated for implementation in 2018/2019. Implement the PowerPlan Lessee Accounting Module. It provides complete lifecycle accounting for all capital and operating leases including equipment, real
15	FP-315723 - UG PS&I Enterprise Asset Mgmt CNG	Project Justification: Conduct research on an Enterprise/Utility wide work asset management software solution. The tool could be used to track crew management, labor skills and certifications, fixed asset accounting integration, mobile workforce
16 & 17		These lines do not correspond to projects.
18-28	FP-101170 - MAIN-GROWTH-OREGON; FP-101171 - MAIN-REINFORCE-OREGON; FP-101172 - MAIN-RELO-REPL-OREGON; FP-101173 - R STA-GROWTH-OREGON; FP-101175 - R STA-RELO-REPL-OREGON; FP-101176 - SERV-GROWTH-OREGON; FP-101177 - SERV-RELO-REPL-OREGON; FP-101178 - STD M&R-GROWTH-OREGON; FP-101179 - STD M&R-RELO-REPL-OREGON; FP-101180 - IND M&R-GROWTH-OREGON; FP-101181 - IND M&R-REMOVE&REPLACE-OREGON	These are Oregon projects

29-41	FP-101190 - MAIN-GROWTH-WASHINGTON; FP-101191 - MAIN-REINFORCE-WASHINGTON; FP-101192 - MAIN-RELO-REPL-WASHINGTON; FP-101194 - R STA-GROWTH-WASHINGTON; FP-101196 - R STA-RELO-REPL-WASHINGTON; FP-101197 - SERV-GROWTH-WASHINGTON; FP-101198 - STD M&R-GROWTH-WASHINGTON; FP-101199 - STD M&R-RELO-REPL-WASHINGTON; FP-101200 - IND M&R-GROWTH-WASHINGTON; FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON; FP-101210 - PRE-CAP MTR-GROWTH-INTERSTAT; FP-101259 - PRE-CAP REG-GROWTH-INTERSTAT; FP-101275 - SERV-RELO-REPL-WASHINGTON	These are open work orders in Washington that are used to respond to growth and requests from cities.
42	FP-200080 - RF; 12" STEEL HP SHELTON	PROJECT WILL REINFORCE AND LOOP EXISTING HP PIPELINE ON KITSAP PENINSULA, WHICH PROVIDES SERVICE FROM SHELTON TO BREMERTON AREA. LOOPED SYSTEM INCREASES CAPACITY AND PROVIDES RELIABILITY
43	FP-200122 - RP; R-58, ABERDEEN	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #19. INSTALLATION OF R-58 WAS DUE TO CORROSION AND BEING IN THE FLOODPLAIN. RETIREMENT OF R-1 (WHICH R-58 REPLACED) IS DUE TO CITY PROJECT REFERENCED IN NOTE #19.
44	FP-200162 - RPL; 4" STEEL HP MAIN, PASCO	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #n.
45	FP-200282 - R STA - SUN RIVER GATE UPGRADE	This is an Oregon project.
46	FP-200686 - CRM LONGVIEW PIPE REPLACEMENT	Reference MPP-6 Supporting Explanation Note #c. BARE STEEL/PRE-CNG PIPE - IDENTIFIED HIGH (RED) RISK IN DIMP.
47	FP-200687 - CRM ANACORTES PIPE REPLACEMENT	Reference MPP-6 Supporting Explanation Note #c. BARE STEEL/PRE-CNG PIPE - IDENTIFIED HIGH (RED) RISK IN DIMP.
48	FP-200688 - BEND PIPE REPL	This is an Oregon project.
49	FP-200689 - MAOP RPL BEND HP LINE #1	This is an Oregon project.
50	FP-200691 - CRM REL ZILLAH @ MEYERS BRIDGE RD	Reference MPP-6 Supporting Explanation Note #c. HIGH (RED) RISK IN DIMP. Forced relocation by Yakima County. County demolished existing bridge and installed a new bridge due to deterioration and washout of the existing bridge, putting the
51	FP-300346 - CRM/MAOP RPL; 12" STEEL HP, KELSO	Reference MPP-6 Supporting Explanation Note #c
52	FP-300363 - CRM SHELTON PIPE REPLACEMENT	Reference MPP-6 Supporting Explanation Note #c
53	FP-302369 - GB - GROUNDBED WASHINGTON	Reference MPP-6 Supporting Explanation Note #24
54	FP-302369 - GB - GROUNDBED WASHINGTON	This is an Oregon project.
55	FP-302588 - HILDEBRAND BLVD 6" HP MAIN	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #20. PROJECT WILL REINFORCE AND LOOP EXISTING KENNEWICK/RICHLAND DISTRIBUTION SYSTEM AND PROVIDE GAS FOR DEVELOPING AREA OF KENNEWICK.
56 & 57	FP-302640 - 6" PILOT ROCK HP REPLACEMENT; FP-302641 - 4" PILOT ROCK IP REINFORCEMENT	These are Oregon projects.
58	FP-302648 - SOUTHRIDGE GATE STATION	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #8.
59	FP-302650 - O-4 UMATILLA	This is an Oregon project.
60	FP-302653 - BREMERTON R-64 REPLACE/RELOCATE	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #52.
61	FP-302663 - CRM/MAOP BELLINGHAM RMV BRG XINGS	Reference MPP-6 Supporting Explanation Note #c. PRE-CNG PIPE - IDENTIFIED HIGH (RED) & MODERATE (ORANGE) RISK IN DIMP, Retire 8" FISH HP steel main suspended from bridge on Marine Drive Squaticum Way in Bellingham, WA. Bridge

62	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSSING	Reference MPP-6 Supporting Explanation Note #24.
63	FP-302714 - PENDLETON V-23 REPLACEMENT	This is an Oregon project.
64	FP-303081 - LAND & LAND RIGHTS - WASHINGTON	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
65	FP-303142 - PENDLETON PIPE REPLACEMENT	This is an Oregon project.
66	FP-304020 - BELLINGHAM GATE UPGRADE	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #n.
67	FP-305740 - CRM College Place CARS Project	Reference MPP-6 Supporting Explanation Note #c. MODERATE (ORANGE) RISK IN DIMP. Forced relocation by the City of College Place roadway project, called CARS. City project conflicted with the location of existing 3" intermediate pressure main.
68	FP-306100 - R-98, STANFIELD	This is an Oregon project.
69	FP-306563 - REL/RE N RIM REPLACEMENT REDMOND	This is an Oregon project.
70	FP-306982 - CRM VANCE CREEK EXPOSURE REPLACE	Reference MPP-6 Supporting Explanation Note #c. EXPOSED PIPE (CORROSION) IN ADDITION TO MODERATE (ORANGE) RISK IN DIMP.
71	FP-306983 - CRM CAMP CREEK EXPOSURE REPLACEMENT	Reference MPP-6 Supporting Explanation Note #c. EXPOSED PIPE (CORROSION) IN ADDITION TO MODERATE (ORANGE) RISK IN DIMP.
72	FP-306984 - STANWOOD REINFORCEMENT	PROJECT WILL REINFORCE AND LOOP EXISTING IP DISTRIBUTION SYSTEM, WHICH WILL INCREASE CAPACITY AND IMPROVE RELIABILITY TO RESIDENTIAL NEIGHBORHOOD.
73	FP-306986 - CRM/MAOP 3" BURLINGTON HP LINE RPL	Reference MPP-6 Supporting Explanation Note #c. PRE-CNG PIPE - IDENTIFIED HIGH (RED) RISK IN DIMP. Line had a history of leaks and integrity concerns. Replacement of 3" HP line in Burlington with 4" HP main and replacement of two regulator
74	FP-306993 - PORT ORCHARD 4" PE REINFORCEMENT	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #o.
75	FP-306995 - OHELLO REYNOLDS RD REINFORCEMENT	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #15.
76	FP-306997 - MAOP 4" MADRAS HP LINE REPLACEMENT	This is an Oregon project.
77	FP-306999 - V-13 BREMERTON REPLACEMENT	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #53.
78	FP-307002 - V-9 ABERDEEN REPLACEMENT	Reference MPP-6 Supporting Explanation Note #16.
79	FP-307212 - CRM KELSO GRADE ST BRIDGE RELOCATE	PROJECT WONT BE IN-SERVICE UNTIL 2018
80	FP-307221 - 8" YAKIMA HP PIPELINE	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE g.
81	FP-309000 - 4 in Steel IP Bore Columbia Park	Reference MPP-6 Supporting Explanation Note #40.
82	FP-309001 - CRM 2 IN STEEL IP BORE BELFAIR PL	Reference MPP-6 Supporting Explanation Note #c. MODERATE (ORANGE) RISK IN DIMP, remove exposed pipe and metal to metal contact on existing bridge crossing due to the hangers being hung upside down.
83	FP-309380 - MN; 6" PE Burlington to Bow	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #n.
84	FP-311354 - DEEP WELL GB - YAKIMA	Reference MPP-6 Supporting Explanation Note #25
85	FP-311357 - DEEP WELL GB - ANACORTES	Reference MPP-6 Supporting Explanation Note #26
86	FP-311358 - DEEP WELL GB - WALLA WALLA	Reference MPP-6 Supporting Explanation Note #27
87 & 88	FP-311997 - 0-1 Ontario; FP-311999 - 0-1 Mission	These are Oregon projects.

89	FP-312000 - 0-2 TERRACE HEIGHTS	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #37.
90	FP-312005 - R-29 Nooksack	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #38.
91	FP-312007 - R-19 Kennewick	APPROVED CAPITAL BUDGET
92 - 94	FP-312013 - R-9 Weston; FP-312014 - R-13 Umatilla; FP-312036 - R-51 Pendleton	These are Oregon projects.
95	FP-312041 - CRM 6" Nob Hill Replacement	Reference MPP-6 Supporting Explanation Note #c. IDENTIFIED HIGH (RED) RISK IN DIMP, Retire and replace 6" steel main on W. Nob Hill Blvd. at alley between 5th Ave. and 6th Ave. During maintenance, pipe was found bare with no pipe coating. External corrosion was also discovered and a bolt on repair sleeve was used to temporarily remediate corrosion until a
96	FP-312043 - CRM Kenn RR Cross Near Kamiakin	Reference MPP-6 Supporting Explanation Note #c. MODERATE (ORANGE) RISK IN DIMP, Retire 400' of 2" steel main at W. Metaline Ave. and N. Arthur St under railroad tracks along with shorted casing. To retire main 610' of 2 steel main needs to be installed on the south side of W. Quinalt Ave. tying in at 6009 W. Quinalt Ave and tying in at the intersection of N. Jefferson
97	FP-312044 - V-12 PORT ORCHARD	PROJECT REPLACED AN AGING VALVE THAT WAS DIFFICULT TO TURN AND HAD CORROSION.
98	FP-312076 - 0-2 FINLEY	UNDERSIZED TANK, INOPERABLE VALVE, BROKEN/OUTDATED GAUGES
99	FP-313143 - V-89; WENATCHEE 8" ISOLATION VALVE	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #17.
100	FP-313429 - 6" MN FORCED RELOCATE-HWY 372 CASCA	This is an Oregon project.
101	FP-313621 - FAMILY METER REPLACEMENT	Growth. This project is for the growth of the system and would have associated offsetting revenue with the investment.
102	FP-314402 - FREESTONE BAYSIDE PHASE II	Growth. This project is for the growth of the system and would have associated offsetting revenue with the investment.
103	FP-314501 - Replace 844' of steel main	Reference MPP-6 Supporting Explanation Note #32.
104	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BELL	For safety and reliability. Se Note #33.
105	FP-314963 - MAOP RPL 8" ANACORTES - SEG. 18191	PROJECT CANCELLED
106	FP-314964 - MAOP RPL 8" MARCH POINT - 11C1144-1	PROJECT WONT BE IN-SERVICE UNTIL 2018
107	FP-315022 - R-64 SUNNYSIDE	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE g. ALLOWS CNGC TO MEET INCREASED LOAD DEMAND FROM DARIGOLD.
108	FP-315122 - 6" 4" & 2" MAIN FOR WEST VILLAGE	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
109	FP-315143 - 2000' 6" SOUTHRIDGE BLVD KENNEWICK	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #2.
110	FP-315144 - AUTOZONE CLS 349	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
111	FP-315222 - DEEP WELL GB – WENATCHEE	Reference MPP-6 Supporting Explanation Note #28
112	FP-315223 - DEEP WELL GB - PILOT ROCK	This is an Oregon project.
113	FP-315224 - DEEP WELL GB – SHELTON	Reference MPP-6 Supporting Explanation Note #29
114	FP-315226 - DEEP WELL GB - BAKER CITY	This is an Oregon project.

115	FP-315574 - REINFORCEMENT 4" NE BRINSON BLVD	This is an Oregon project.
116	FP-315575 - 2" STEEL MAIN - BELLINGHAM	For safety and reliability. Se Note #6
117	FP-315582 - Legends Casino MN & Reinforcement	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
118	FP-315607 - RF; 6" STEEL HP MAIN, KENNWICK/RICH	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #14.
119	FP-315610 - MN 4" PE JOHN STEVENS WAY HOQUIAM	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
120	FP-315622 - Redmond R-30 Replacement	This is an Oregon project.
121	FP-315634 - 2" PE MN - FERNDALE	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
122 & 123	FP-315637 - 6" 4" 2" 1" PE MN EXT TRIPLE RIDGE; FP-315638 - IN MN @ BARKLEY DR VALE	
124	FP-315639 - Main 4", 2" & 1" PE Port Orchard	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
125	FP-315641 - CRM Vance Creek Replacement (#2)	Reference MPP-6 Supporting Explanation Note #c. EXPOSED PIPE (CORROSION) IN ADDITION TO MODERATE (ORANGE) RISK IN DIMP.
126	FP-315655 - MN 2" PE-32SL Burlington	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
127	FP-315668 - 4323' of 2" & 1" pe main Pasco	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
128	FP-315671 - INSTALL MAIN WALLA WALLA	For safety and reliability. See Note # 54
129	FP-315678 - RE/REL 4" Main IN SUNNYSIDE	For safety and reliability. See Note # 33
130	FP-315693 - REL MN@NE PURCELL BLVD&NEFF BEND	This is an Oregon project.
131	FP-315695 - INSTALL 4" MN COLLEGE PLACE	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
132	FP-315709 - RP; ZILLAH 6" TRAN	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #18.
133	FP-315710 - YEW ST, PIPE REPLACEMENT	These are specifically identified forced relocate projects where the city or municipality has required Cascade to move its facilities for various reasons. Cascade must honor the request to relocate as part of the franchise agreement
134	FP-315712 - DEEP WELL GB 1 – BELLINGHAM	Reference MPP-6 Supporting Explanation Note #30
135	FP-315713 - DEEP WELL GB 5 – BELLINGHAM	Reference MPP-6 Supporting Explanation Note #31
136	FP-315714 - INSTALL 2" ST ARO BORE SHELTON	Reference MPP-6 Supporting Explanation Note #36.
137	FP-315731 - CRM RPL 2" STL MN – BELLINGHAM	Reference MPP-6 Supporting Explanation Note #c. IDENTIFIED MODERATE (ORANGE) RISK IN DIMP, Replace 2" steel main at W. Holly, Commercial, & Cornwall.
138	FP-315733 - 3175' pf 2" & 1" PE main Kennewick	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
139	FP-315735 - Future Dev. Broadmoor & Burns Pasco	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
140	FP-315741 - MN RPL; 8" Kitsap HP Line	RELOCATION OF 8" KITSAP LINE TO ACCOMMODATE DEVELOPMENT BY SHELTON HILLS INVESTORS. REIMBURSABLE PROJECT.
141	FP-315776 - 2988' of 4" & 1" pe main Sunrise Ke	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
142	FP-315802 - WHITE BLUFFS PHASE 4	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.

143	FP-315827 - 3195' of main into PH-3 Madison Pa	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
144	FP-315835 - INSTALL 4" PE MN MOXEE	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
145	FP-315843 - McCormick Woods Parcel D Phase II	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
146	FP-315850 - Forced MN Reloc@Nels Anderson Bend	Forced relocation.
147	FP-315852 - 5969' & 900' of Main Aple Valley Ke	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
148	FP-315854 - CLEARWATER CREEK PHASE 4	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
149	FP-315859 - SUNDANCE ESTATES PHASE 1	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
150	FP-315861 - 5780' of 2" 640' 1" pe Linda Lov. P	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
151	FP-315894 - 10,700 OF 6" & 800' 4" REINFORCE PASCO	REFERENCE MPP-6 SUPPORTING EXPLANATION NOTE #23.
152	FP-315895 - GRAYHAWK PHASE 2	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
153	FP-315901 - 3639' & 180' of main Volterra Dev P	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
154	FP-315903 - 4725' & 170' into cherry creek Kenn	Growth. These projects are primarily for growth of the system and would have associated offsetting revenue with the investment. These projects are not included in the request for recovery.
155	FP-315935 - WESTCLIFFE PHASE 15	There is not request for recovery associated with this line item.
156	FP-200076 - MN - HANFORD DOE PRELIMINARY	Outside the test year. These projects have an in-service date beyond the end of 2017 and are not included in the request.
157	FP-309960 - RP 20" HP Anacortes Lateral	Outside the test year. These projects have an in-service date beyond the end of 2017 and are not included in the request.
158		the line does not contain a project
159 - 172	FP-101163 - GP POWER EQUIP - INTERSTATE; FP-101164 - General Purpose Communication Equip; FP-101184 - GP TRAN. VEHICLE - OREGON; FP-101186 - GP POWER EQUIP - OREGON; FP-101204 - GP TRAN. VEHICLE - WASHINGTON; FP-101206 - GP POWER EQUIP - WASHINGTON; FP-101207 - GP COMM EQUIP - WASHINGTON; FP-101213 - GP BUILDINGS - INTERSTATE; FP-101216 - GP TOOLS - INTERSTATE	Blanket work orders. These projects are routine in nature and typically have offsetting benefits. They are not included for recovering except for FP101191, FP-101192, and FP-101201. These three Blanket Funding projects are for forced relocates. A forced relocate is where the city or municipality requires Cascade to move facilities under the franchise agreement.
173	FP-101285 - GP BUILDINGS - BELLINGHAM	Yard improvements required by City of Bellingham due to environmental concerns.
174	FP-101288 - GP TOOLS - BELLINGHAM	Miscellaneous tool replacements for broken units allowing employees to perform tasks using proper equipment and in a safe manner.
175	FP-101344 - GP TOOLS - LONGVIEW	Blanket work orders. These projects are routine in nature and typically have offsetting benefits. They are not included for recovering except for FP101191, FP-101192, and FP-101201. These three Blanket Funding projects are for forced relocates. A forced relocate is where the city or municipality requires Cascade to move facilities under the franchise agreement.

176	FP-101359 - GP BUILDINGS - ABERDEEN	Cameras for office security thus providing a safe and secure work environment.
177	FP-101362 - GP TOOLS - ABERDEEN	3 new CGIs to replace broken units.
178 - 183	FP-101395 - GP BUILDINGS - TRI - CITIES; FP-101396 - GP OFFICE EQUIP - TRI - CITIES; FP-101398 - GP TOOLS - TRI - CITIES; FP-101413 - GP BUILDINGS - WALLAWALLA; FP-101432 - GP BUILDINGS - WENATCHEE;	Blanket work orders. These projects are routine in nature and typically have offsetting benefits. They are not included for recovering except for FP101191, FP-101192, and FP-101201. These three Blanket Funding projects are for forced relocations. A forced relocate is where the city or municipality requires Cascade to move facilities under the franchise agreement.
184 - 185	FP-200268 - CNGC Engineering & Supervision, FP-200269 - CNGC General & Administrative	These line items have not associated rate case request.
186	FP-200661 - Data Center & Network Equipment	Blanket work orders. This funding project and associated work orders are used to replace aging and obsolete computer servers and network communication equipment that is located in the Cascade Natural Gas General Office data center room.
187	FP-200662 - Personal Computers & Peripherals	Blanket work orders . This is for the replacement of aging and obsolete computing devices and peripherals supporting the general office and Toughbook laptops for the field.
188	FP-307020 - Longview - New Operations Bldg 2018	Outside the test year. These projects have an in-service date beyond the end of 2017 and are not included in the request.
189	FP-311969 - Sensit Portable Methane Detectors	Bulk Purchase of Sensit Portable Methane Detectors for all Service Mechanics. Approx. 87 Units to perform leak investigation with survey function.
190	FP-313181 - CNGC Payroll Accrual	This line item has not associated rate case request
191	FP-315865 - UG - ThoughtSpot Implementation Prj	ThoughtSpot is a business-intelligence search-driven analytics software application. It presents a search-based interface for users to explore and visualize data. The application is hosted on a dedicated appliance that uses an in-memory engine that indexes all of the searchable data with machine-learning algorithms that increase performance and ease-of-use. ThoughtSpot provides the ability for non-technical employees to conduct self-service relational type data analysis searches and reporting.

NUMBER	FUNDING PROJECT - DESCRIPTION	PROJECT RECOMMENDATION	PROJECT APPROVAL (W.R.T. 2017 APPROVED CAPITAL BUDGET)
1	FP-101472 - UG-PIM Installation	Operations Best Practices Steering Committee. The Operations Best Practices Steering Committee is comprised of the senior managers from the four Utility Brands representing Field	1. Director - Enterprise Operations Support; 2. Chief Information Officer; 3. President & CEO -
2	FP-101481 - UG-GPS Based Leak Survey - Replacement	Operations Best Practices Steering Committee	1. Director – Enterprise Operations Support; 2. Chief Information Officer; 3. President & CEO -
3	FP-101510 - UG GMS PURCHASE SOFTWARE	Manager - Supply Resource Planning	1. Director – Enterprise Operations Support; 2. Chief Information Officer; 3. President & CEO -
4	FP-200028 - UG AUTO TEST CNG DIRECT	N/A	N/A
5 & 6			
8	FP-302571 - UG-CC&B Upgrade to v2.4	CC&B Due Diligence Committee	1. Manager – Management Information Systems; 2. Director – Information Technology &
9			
10	FP-302616 - UG-Taleo-Human Capital Management	VP - Human Resources	1. Manager – Management Information Systems; 2. Director – Information Technology &
11	FP-302621 - LV Customer Webs	Operations Best Practices Steering Committee	1. Manager – Management Information Systems; 2. Director – Information Technology &
12	FP-311939 - UG-PCAD Upgrade to v6.5	Operations Best Practices Steering Committee	1. Director – Enterprise Operations Support; 2. Chief Information Officer; 3. President & CEO -
13	FP-315501 - UG-JDE Corporate Consolidatio	VP - Human Resources / Chief Financial Officer	1. Director – Enterprise Operations Support; 2. Chief Information Officer; 3. Chief Financial
14	FP-315524 - UG-PowerPlan Lease Module	Accounting / Controller	1. Manager – Management Information Systems; 2. Director – Information Technology &
15	FP-315723 - UG PS&I Enterprise Asset Mgmt CNG	Operations Best Practices Steering Committee	1. Director – Enterprise Operations Support; 2. Chief Information Officer
16 & 17			
18-28	FP-101170 - MAIN-GROWTH-OREGON; FP-101171 - MAIN-REINFORCE-OREGON; FP-101172 - MAIN-RELO-REPL-OREGON; FP-101173 - R STA-GROWTH-OREGON; FP-101175 - R STA-RELO-REPL-OREGON; FP-101176 - SERV-GROWTH-OREGON; FP-101177 - SERV-RELO-REPL-OREGON; FP-101178 - STD M&R-GROWTH-OREGON; FP-101179 - STD M&R-RELO-REPL-OREGON; FP-101180 - IND M&R-GROWTH-OREGON; FP-101181 - IND M&R-REMOVE&REPLACE-OREGON		

29-41	FP-101190 - MAIN-GROWTH-WASHINGTON; FP-101191 - MAIN-REINFORCE-WASHINGTON; FP-101192 - MAIN-RELO-REPL-WASHINGTON; FP-101194 - R STA-GROWTH-WASHINGTON; FP-101196 - R STA-RELO-REPL-WASHINGTON; FP-101197 - SERV-GROWTH-WASHINGTON; FP-101198 - STD M&R-GROWTH-WASHINGTON; FP-101199 - STD M&R-RELO-REPL-WASHINGTON; FP-101200 - IND M&R-GROWTH-WASHINGTON; FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON; FP-101210 - PRE-CAP MTR-GROWTH-INTERSTAT; FP-101259 - PRE-CAP REG-GROWTH-INTERSTAT; FP-101275 - SERV-RELO-REPL-WASHINGTON		
42	FP-200080 - RF; 12" STEEL HP SHELTON	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
43	FP-200122 - RP; R-58, ABERDEEN	ENGINEERING SERVICES/SYSTEM INTEGRITY - 625 INTEGRITY MANAGEMENT DIG REPORT FORMS	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
44	FP-200162 - RPL; 4" STEEL HP MAIN, PASCO		NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
45	FP-200282 - R STA - SUN RIVER GATE UPGRADE		
46	FP-200686 - CRM LONGVIEW PIPE REPLACEMENT	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
47	FP-200687 - CRM ANACORTES PIPE REPLACEMENT	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
48	FP-200688 - BEND PIPE REPL		
49	FP-200689 - MAOP RPL BEND HP LINE #1		
50	FP-200691 - CRM REL ZILLAH @ MEYERS BRIDGE RD	Yakima County, Integrity Management Program, Pipeline Replacement Program Plan	Non-Budgeted Project, Approved per the Approval Authorization Policy
51	FP-300346 - CRM/MAOP RPL; 12" STEEL HP, KELSO	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
52	FP-300363 - CRM SHELTON PIPE REPLACEMENT	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
53	FP-302369 - GB - GROUNDBED WASHINGTON	Corrosion Control Department	Approved Capital Budget
54	FP-302369 - GB - GROUNDBED WASHINGTON		
55	FP-302588 - HILDEBRAND BLVD 6" HP MAIN	ENGINEERING SERVICES - SYNERGI FLOW MODELING	APPROVED CAPITAL BUDGET
56 & 57	FP-302640 - 6" PILOT ROCK HP REPLACEMENT; FP-302641 - 4" PILOT ROCK IP REINFORCEMENT		
58	FP-302648 - SOUTHRIDGE GATE STATION	ENGINEERING SERVICES - SYNERGI FLOW MODELING, ENGINEERING CALCULATIONS, AND DISCUSSIONS WITH SUBJECT MATTER EXPERTS (SMEs)	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
59	FP-302650 - O-4 UMATILLA		
60	FP-302653 - BREMERTON R-64 REPLACE/RELOCATE	ENGINEERING SERVICES - REVIEW OF REGULATOR MAINTENANCE FORMS, COMMUNICATION WITH SMEs IN DISTRICT, AND OVERPRESSURIZATION EVENTS	APPROVED CAPITAL BUDGET
61	FP-302663 - CRM/MAOP BELLINGHAM RMV BRG XINGS	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget

62	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSSING	Kennewick District Operations	Approved Capital Budget
63	FP-302714 - PENDLETON V-23 REPLACEMENT		
64	FP-303081 - LAND & LAND RIGHTS - WASHINGTON		
65	FP-303142 - PENDLETON PIPE REPLACEMENT		
66	FP-304020 - BELLINGHAM GATE UPGRADE	ENGINEERING SERVICES AND WILLIAMS NORTHWEST PIPELINE FLOW DATA	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
67	FP-305740 - CRM College Place CARS Project	City of College Place, Integrity Management Program, Pipeline Replacement Program Plan	Project Approval: Approved Capital Budget
68	FP-306100 - R-98, STANFIELD		
69	FP-306563 - REL/RE N RIM REPLACEMENT REDMOND		
70	FP-306982 - CRM VANCE CREEK EXPOSURE REPLACE	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
71	FP-306983 - CRM CAMP CREEK EXPOSURE REPLACEMENT	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
72	FP-306984 - STANWOOD REINFORCEMENT	ENGINEERING SERVICES - SYNERGI FLOW MODELING	APPROVED CAPITAL BUDGET
73	FP-306986 - CRM/MAOP 3" BURLINGTON HP LINE RPL	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
74	FP-306993 - PORT ORCHARD 4" PE REINFORCEMENT	ENGINEERING SERVICES - SYNERGI FLOW MODELING	APPROVED CAPITAL BUDGET
75	FP-306995 - OHELLO REYNOLDS RD REINFORCEMENT	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
76	FP-306997 - MAOP 4" MADRAS HP LINE REPLACEMENT		
77	FP-306999 - V-13 BREMERTON REPLACEMENT	ENGINEERING SERVICES - VALVE MAINTENANCE FORMS	APPROVED CAPITAL BUDGET
78	FP-307002 - V-9 ABERDEEN REPLACEMENT	Aberdeen District Operations	Project Approval: Approved Capital Budget
79	FP-307212 - CRM KELSO GRADE ST BRIDGE RELOCATE		
80	FP-307221 - 8" YAKIMA HP PIPELINE	ENGINEERING SERVICES - SYNERGI FLOW MODELING	APPROVED CAPITAL BUDGET
81	FP-309000 - 4 in Steel IP Bore Columbia Park	Kennewick District Operations	Non-Budgeted Project, Approved per the Approval Authorization Policy
82	FP-309001 - CRM 2 IN STEEL IP BORE BELFAIR PL	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
83	FP-309380 - MN; 6" PE Burlington to Bow	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
84	FP-311354 - DEEP WELL GB - YAKIMA	Corrosion Control Department	Approved Capital Budget
85	FP-311357 - DEEP WELL GB - ANACORTES	Corrosion Control Department	Approved Capital Budget
86	FP-311358 - DEEP WELL GB - WALLA WALLA	Corrosion Control Department	Approved Capital Budget
87 & 88	FP-311997 - 0-1 Ontario; FP-311999 - 0-1 Mission		

89	FP-312000 - 0-2 TERRACE HEIGHTS	ENGINEERING SERVICES - DISCUSSIONS WITH SMES	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
90	FP-312005 - R-29 Nooksack	ENGINEERING SERVICES - REVIEW OF REGULATOR MAINTENANCE FORMS	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
91	FP-312007 - R-19 Kennewick	ENGINEERING SERVICES - REVIEW OF REGULATOR MAINTENANCE FORMS	APPROVED CAPITAL BUDGET
92 - 94	FP-312013 - R-9 Weston; FP-312014 - R-13 Umatilla; FP-312036 - R-51 Pendleton		
95	FP-312041 - CRM 6" Nob Hill Replacement	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
96	FP-312043 - CRM Kenn RR Cross Near Kamiakin	Integrity Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
97	FP-312044 - V-12 PORT ORCHARD	ENGINEERING SERVICES - REVIEW OF VALVE MAINTENANCE FORMS AND 625 INTEGRITY MANAGEMENT DIG REPORT FORMS	APPROVED CAPITAL BUDGET
98	FP-312076 - 0-2 FINLEY	ENGINEERING SERVICES - REVIEW OF ODORIZER MAINTENANCE FORMS	APPROVED CAPITAL BUDGET
99	FP-313143 - V-89; WENATCHEE 8" ISOLATION VALVE	ENGINEERING SERVICES - EMERGENCY SHUTDOWN PLANS	NON-BUDGETED PROJECT; APPROVED PER
100	FP-313429 - 6" MN FORCED RELOCATE-HWY 372 CASCA		
101	FP-313621 - FAMILY METER REPLACEMENT	Distict Manager	Regional Director
102	FP-314402 - FREESTONE BAYSIDE PHASE II	Distict Manager	Regional Director
103	FP-314501 - Replace 844' of steel main	Bremerton District Operations	Non-Budgeted Project, Approved per the Approval Authorization Policy
104	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BELL	Distict Manager	Regional Director
105	FP-314963 - MAOP RPL 8" ANACORTES - SEG. 18191		
106	FP-314964 - MAOP RPL 8" MARCH POINT - 11C1144-1		
107	FP-315022 - R-64 SUNNYSIDE	ENGINEERING SERVICES - SYNERGI FLOW MODELING AND CALCULATIONS	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
108	FP-315122 - 6" 4" & 2" MAIN FOR WEST VILLAGE		
109	FP-315143 - 2000' 6" SOUTHRIDGE BLVD KENNEWICK	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
110	FP-315144 - AUTOZONE CLS 349		
111	FP-315222 - DEEP WELL GB – WENATCHEE	Corrosion Control Department	Approved Capital Budget
112	FP-315223 - DEEP WELL GB - PILOT ROCK		
113	FP-315224 - DEEP WELL GB – SHELTON	Corrosion Control Department	Approved Capital Budget
114	FP-315226 - DEEP WELL GB - BAKER CITY		

115	FP-315574 - REINFORCEMENT 4" NE BRINSON BLVD		
116	FP-315575 - 2" STEEL MAIN - BELLINGHAM	Distict Manager	Regional Director
117	FP-315582 - Legends Casino MN & Reinforcement		
118	FP-315607 - RF; 6" STEEL HP MAIN, KENNWICK/RICH	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
119	FP-315610 - MN 4" PE JOHN STEVENS WAY HOQUIAM		
120	FP-315622 - Redmond R-30 Replacement		
121	FP-315634 - 2" PE MN - FERNDAL		
122 & 123	FP-315637 - 6" 4" 2" 1" PE MN EXT TRIPLE RIDGE; FP-315638 - IN MN @ BARKLEY DR VALE		
124	FP-315639 - Main 4", 2" & 1" PE Port Orchard		
125	FP-315641 - CRM Vance Creek Replacement (#2)	Integrity Management Program, Pipeline Replacement Program Plan	Project Approval: Non-Budgeted Project, Approved per the Approval Authorization Policy
126	FP-315655 - MN 2" PE-32SL Burlington		
127	FP-315668 - 4323' of 2" & 1" pe main Pasco		
128	FP-315671 - INSTALL MAIN WALLA WALLA	Distict Manager	Regional Director
129	FP-315678 - RE/REL 4" Main IN SUNNYSIDE	Distict Manager	Regional Director
130	FP-315693 - REL MN@NE PURCELL BLVD&NEFF BEND		
131	FP-315695 - INSTALL 4" MN COLLEGE PLACE		
132	FP-315709 - RP; ZILLAH 6" TRAN	ENGINEERING SERVICES AND YAKIMA DISTRICT	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
133	FP-315710 - YEW ST, PIPE REPLACEMENT		
134	FP-315712 - DEEP WELL GB 1 – BELLINGHAM	Corrosion Control Department	Project Approval: Project Approval: Non-Budgeted Project, Approved per the Approval
135	FP-315713 - DEEP WELL GB 5 – BELLINGHAM	Corrosion Control Department	Project Approval: Non-Budgeted Project, Approved per the Approval Authorization Policy
136	FP-315714 - INSTALL 2" ST ARO BORE SHELTON	Aberdeen District Operations	Project Approval: Project Approval: Non-Budgeted Project, Approved per the Approval
137	FP-315731 - CRM RPL 2" STL MN – BELLINGHAM	ty Management Program, Pipeline Replacement Program Plan	Approved Capital Budget
138	FP-315733 - 3175' pf 2" & 1" PE main Kennewick		
139	FP-315735 - Future Dev. Broadmoor & Burns Pasco		
140	FP-315741 - MN RPL; 8" Kitsap HP Line	ENGINEERING SERVICES AND ABERDEEN DISTRICT	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
141	FP-315776 - 2988' of 4" & 1" pe main Sunrise Ke		
142	FP-315802 - WHITE BLUFFS PHASE 4		

143	FP-315827 - 3195' of main into PH-3 Madidson Pa		
144	FP-315835 - INSTALL 4" PE MN MOXEE		
145	FP-315843 - McCormick Woods Parcel D Phase II		
146	FP-315850 - Forced MN Reloc@Nels Anderson Bend	Distict Manager	Regional Director
147	FP-315852 - 5969' & 900' of Main Aple Valley Ke		
148	FP-315854 - CLEARWATER CREEK PHASE 4		
149	FP-315859 - SUNDANCE ESTATES PHASE 1		
150	FP-315861 - 5780' of 2" 640' 1" pe Linda Lov. P		
151	FP-315894 - 10,700 OF 6" & 800' 4" REINFORCE PASCO	ENGINEERING SERVICES - SYNERGI FLOW MODELING	NON-BUDGETED PROJECT; APPROVED PER APPROVAL AUTHORIZATION POLICY
152	FP-315895 - GRAYHAWK PHASE 2		
153	FP-315901 - 3639' & 180' of main Volterra Dev P		
154	FP-315903 - 4725' & 170' into cherry creek Kenn		
155	FP-315935 - WESTCLIFFE PHASE 15		
156	FP-200076 - MN - HANFORD DOE PRELIMINARY		
157	FP-309960 - RP 20" HP Anacortes Lateral		
158			
159 - 172	FP-101163 - GP POWER EQUIP - INTERSTATE; FP-101164 - General Purpose Communication Equip; FP-101184 - GP TRAN. VEHICLE - OREGON; FP-101186 - GP POWER EQUIP - OREGON; FP-101204 - GP TRAN. VEHICLE - WASHINGTON; FP-101206 - GP POWER EQUIP - WASHINGTON; FP-101207 - GP COMM EQUIP - WASHINGTON; FP-101213 - GP BUILDINGS - INTERSTATE; FP-101216 - GP TOOLS - INTERSTATE		
173	FP-101285 - GP BUILDINGS - BELLINGHAM	Distict Manager	Regional Director
174	FP-101288 - GP TOOLS - BELLINGHAM		
175	FP-101344 - GP TOOLS - LONGVIEW		

176	FP-101359 - GP BUILDINGS - ABERDEEN	Distict Manager	Regional Director
177	FP-101362 - GP TOOLS - ABERDEEN	Distict Manager	Regional Director
178 - 183	FP-101395 - GP BUILDINGS - TRI - CITIES; FP-101396 - GP OFFICE EQUIP - TRI - CITIES; FP-101398 - GP TOOLS - TRI - CITIES; FP-101413 - GP BUILDINGS - WALLAWALLA; FP-101432 - GP BUILDINGS - WENATCHEE;		
184 - 185	FP-200268 - CNGC Engineering & Supervision, FP-200269 - CNGC General & Administrative		
186	FP-200661 - Data Center & Network Equipment		
187	FP-200662 - Personal Computers & Peripherals		
188	FP-307020 - Longview - New Operations Bldg 2018		
189	FP-311969 - Sensit Portable Methane Detectors	Distict Manager	Regional Director
190	FP-313181 - CNGC Payroll Accrual		
191	FP-315865 - UG - ThoughtSpot Implementation Prj		

Request No. 45

Date prepared: November 30, 2017

Preparer: Scott Wanner

Contact: Michael Parvinen

Telephone: 509-734-4593

PC- 45 Re: Pro Forma Plant Additions.

Refer to Michael Parvinen, Exhibit MPP-6. Please provide, in excel format, a columnar exhibit in similar format to Exhibit MPP-6 showing for each project in which the Company has a proposed adjustment (i.e., exclude the multiple projects on the exhibit that are not included in the Company's request), the following:

- a. Indicate if the project has been placed into service, and if so, identify the date the project was placed into service;
- b. For projects placed into service, provide the actual dollar amount placed into service and the account number the costs were recorded in;
- c. For projects not yet placed into service, provide the current estimate of the date the project will be placed into service;
- d. For projects not yet placed into service, provide the actual costs incurred to date and, separately, the projected remaining project costs based on the most recent estimate available.

Response:

See attached spreadsheet PC-45.xlsx.

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

Request No. 45

Item	(a)	(b.1)	(b.2)	(c)		
MPP-6 Line No.	Function	Funding Project - Description	(a) Actual In-Service Date (If Applicable)	Total Actual Cost Placed Into Service	Account No.	Estimated In-Service Date (If Applicable)
1	Gas Intangible	FP-101472 - UG-PIM Installation [WO 184928]	9/30/2016	1,230,710.83	303.00	
		FP-101472 - UG-PIM Installation Phase 2 [WO 240286]	9/30/2017		303.00	
3	Gas Intangible	FP-101510 - UG GMS PURCHASE SOFTWARE	8/1/2015	1,811,291.09	303.00	
6	Gas Intangible	FP-200663 - UG-GIS Enhancements [WO 193912]	12/29/2014	182,264.72	303.00	
		FP-200663 - UG-GIS Enhancements Phase 2 [WO 219443]	12/31/2015	153,866.46		
		FP-200663 - UG-GIS Enhancements Phase 3 [WO230865]	9/30/2016	100,771.91		
		FP-200663 - UG-GIS Enhancements Phase 4 [WO 240788]	9/30/2017			
8	Gas Intangible	FP-302571 - UG-CC&B Upgrade to v2.4 [WO 226343]	7/31/2017		303.00	
9	Gas Intangible	FP-302579 - Upgrade CyberSecurity Environment [WO 220001]	12/31/2015	86,446.06	303.00	
10	Gas Intangible	FP-302616 - UG-Taleo-Human Capital Management [WO 215308]	1/9/2015	59,108.33	303.00	
		FP-302616 - UG-Taleo-Human Capital Management Phase 2 [WO 21912]	12/31/2015	53,466.87		
12	Gas Intangible	FP-311939 - UG-PCAD Upgrade to v6.5 [WO 235887]	5/13/2017	249,173.22	303.00	
13	Gas Intangible	FP-315501 - UG-JDE Corporate Consolidation [No WO created yet]				12/31/2018
14	Gas Intangible	FP-315524 - UG-PowerPlan Lease Module [No WO created yet]				12/31/2017
16		Total Intangible Plant		3,927,099.49		
30	Gas Distribution	FP-101191 - MAIN-REINFORCE-WASHINGTON	N/A	171,683.68	376.00	N/A
31	Gas Distribution	FP-101192 - MAIN-RELO-REPL-WASHINGTON	N/A	881,946.39	376.00	N/A
33	Gas Distribution	FP-101196 - R STA-RELO-REPL-WASHINGTON	N/A	136,374.79	378.00	N/A
36	Gas Distribution	FP-101199 - STD M&R-RELO-REPL-WASHINGTON	N/A	566,711.52	385.00	N/A
38	Gas Distribution	FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON	N/A	135,572.07	385.00	N/A
41	Gas Distribution	FP-101275 - SERV-RELO-REPL-WASHINGTON	N/A	710,319.16	380.00	N/A
43	Gas Distribution	FP-200122 - RP; R-58, ABERDEEN [WO 186757]	8/17/2016	441,031.30	378.00	
		FP-200122 - RP; R-58, ABERDEEN [WO 186761]	8/28/2017	200,309.41	378.00	
53	Gas Distribution	FP-302369 - GB - GROUNDBED WASHINGTON	N/A	90,949.56	376.00	N/A
55	Gas Distribution	FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 211999]	4/3/2015	359,692.66	376.00	12/31/2017
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 212372]	7/30/2014	31,417.77	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 218037]	4/3/2015	21,309.94	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 219464]	9/28/2016	1,436,854.10	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 228843]	2/5/2016	253,280.64	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 229467]				12/31/2017
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 241577]	3/29/2017	150,358.07	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 243931]	8/31/2017	439,249.21	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 245161]				Unknown
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 245219]	8/31/2017	436,056.20	376.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 246199]	8/31/2017	560,781.41	376.00	
58	Gas Distribution	FP-302648 - SOUTHRIDGE GATE STATION [WO 213270]	8/31/2017	1,562,843.61	303.00	
		FP-302648 - SOUTHRIDGE GATE STATION [WO 214539]	4/28/2016	917,571.70	378.00	
		FP-302648 - SOUTHRIDGE GATE STATION [WO 242221]	8/31/2017	131,123.84	303.00	
60	Gas Distribution	FP-302653 - BREMERTON R-64 REPLACE/RELOCATE [WO 240957]	8/11/2017	87,168.33	376.00	
				80,463.07	378.00	
62	Gas Distribution	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSSING [WO 217905]	12/31/2016	430,905.85	376.00	
75	Gas Distribution	FP-306995 - OHELLO REYNOLDS RD REINFORCEMENT [WO 233]	12/17/2016	244,166.40	376.00	
				18,378.12	378.00	
77	Gas Distribution	FP-306999 - V-13 BREMERTON REPLACEMENT [WO 246015]	9/19/2017	15,214.60	376.00	
78	Gas Distribution	FP-307002 - V-9 ABERDEEN REPLACEMENT [WO 229157]	11/15/2016	187,933.92	376.00	
81	Gas Distribution	FP-309000 - 4 in Steel IP Bore Columbia Park [WO 217904]	2/3/2017	171,701.04	376.00	
84	Gas Distribution	FP-311354 - DEEP WELL GB - YAKIMA [WO 237061]	11/30/2016	92,075.03	376.00	
85	Gas Distribution	FP-311357 - DEEP WELL GB - ANACORTES [WO 237062]	12/20/2016	122,490.13	376.00	
86	Gas Distribution	FP-311358 - DEEP WELL GB - WALLA WALLA [WO 237063]	11/29/2016	93,065.38	376.00	
89	Gas Distribution	FP-312000 - 0-2 Terrace Heights [WO 235065]	3/14/2017	57,435.70	378.00	
90	Gas Distribution	FP-312005 - R-29 Nooksack [WO 233264]	9/28/2016	78,898.58	378.00	
91	Gas Distribution	FP-312007 - R-19 Kennewick [WO 240144]				
99	Gas Distribution	FP-313143 - V-89; Wenatchee 8" isolation valve [WO 228931]	5/4/2017	56,821.87	376.00	
101	Gas Distribution	FP-313621 - FAMILY METER REPLACEMENT [WO 230725]	N/A	516,457.77	381.00	N/A
103	Gas Distribution	FP-314501 - Replace 84" of steel main [WO 236984]	12/27/2016	131,484.98	376.00	
104	Gas Distribution	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BELL [WO 234242]	2/13/2017	117,194.78	376.00	
105	Gas Distribution	FP-314963 - MAOP RPL 8" ANACORTES - SEG. 18191 [NO WO]				Cancelled 9/30/2018
106	Gas Distribution	FP-314964 - MAOP RPL 8" MARCH POINT - 11C1144-1 [WO 240631]				
109	Gas Distribution	FP-315143 - 2000' 6" Southridge Blvd Kennewick [WO 235114]	3/21/2017	261,246.26	376.00	
111	Gas Distribution	FP-315222 - DEEP WELL GB - WENATCHEE [WO 247544]				12/15/2017
113	Gas Distribution	FP-315224 - DEEP WELL GB - SHELTON [WO 247543]				12/15/2017
116	Gas Distribution	FP-315575 - 2" STEEL MAIN - BELLINGHAM [WO 235847]	8/25/2016	56,596.03	376.00	
118	Gas Distribution	FP-315607 - RF; 6" STEEL HP MAIN, KENNEWICK/RICH [WO 236820]	10/5/2017	4,427,214.50	376.00	
		FP-315607 - RF; 6" STEEL HP MAIN, KENNEWICK/RICH [WO 241318]	6/21/2017	368,404.44	378.00	
128	Gas Distribution	FP-315671 - INSTALL MAIN WALLA WALLA [WO 239516]	12/28/2016	115,425.69	376.00	
129	Gas Distribution	FP-315678 - RE/REL 4" Main IN SUNNYSIDE [WO 239752]	10/19/2017	19,730.52	376.00	
132	Gas Distribution	FP-315709 - RP; ZILLAH 6" TRAN [WO 240748]	5/11/2017	386,079.56	367.00	
133	Gas Distribution	FP-315710 - YEW ST, PIPE REPLACEMENT [WO 240514]	3/8/2017	317,237.01	376.00	
134	Gas Distribution	FP-315712 - DEEP WELL GB 1 - BELLINGHAM [WO 240628]	11/13/2017	117,427.20		
135	Gas Distribution	FP-315713 - DEEP WELL GB 5 - BELLINGHAM [WO 240629]	6/5/2017	113,421.44	376.00	
136	Gas Distribution	FP-315714 - INSTALL 2" ST ARO BORE SHELTON [WO 240691]	3/23/2017	170,964.13	376.00	
140	Gas Distribution	FP-315741 - MN RPL; 8" Kitsap HP Line [WO 241345]	8/12/2017	(106,127.01)	376.00	
151	Gas Distribution	FP-315894 - 10,700 of 6" & 800' 4" Reinforce Pasco [WO 244825]				11/30/2017
		FP-315894 - 10,700 of 6" & 800' 4" Reinforce Pasco [WO 245092]				11/30/2017
158		Total Distribution Plant		18,384,912.35		
173	Gas General	FP-101285 - GP BUILDINGS - BELLINGHAM	N/A	76,458.68	390.00	N/A
174	Gas General	FP-101288 - GP TOOLS - BELLINGHAM	N/A	9,461.78	394.00	N/A
176	Gas General	FP-101359 - GP BUILDINGS - ABERDEEN	N/A	2,201.10	392.00	N/A
177	Gas General	FP-101362 - GP TOOLS - ABERDEEN	N/A	5,780.39	394.00	N/A
186	Gas General	FP-200661 - Data Center & Network Equipment	N/A	62,472.17	391.00	N/A
187	Gas General	FP-200662 - Personal Computers & Peripherals	N/A	143,095.96	391.00	N/A
189	Gas General	FP-311969 - Sensit Portable Methane Detectors [WO 233311]	6/22/2016	70,485.66	394.00	
		FP-311969 - Sensit Portable Methane Detectors [WO 240254]				11/30/2017
191	Gas General	FP-315865 - UG - ThoughtSpot Implementation Prj [WO 244841]				11/1/2018
		Total Distribution Plant		369,955.74		

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

Request No. 45

MPP-6 Line No.	Function	Funding Project - Description	Account No.	(d.1)		Comments
				Actual Costs Incurred to Date	(d.2) Estimated Remaining Costs	
1	Gas Intangible	FP-101472 - UG-PIM Installation [WO 184928]				
		FP-101472 - UG-PIM Installation Phase 2 [WO 240286]		91,507.81		As-Built not created yet, costs not yet capitalized
3	Gas Intangible	FP-101510 - UG GMS PURCHASE SOFTWARE				
6	Gas Intangible	FP-200663 - UG-GIS Enhancements [WO 193912]	303.00	287,058.23		
		FP-200663 - UG-GIS Enhancements Phase 2 [WO 219443]				
		FP-200663 - UG-GIS Enhancements Phase 3 [WO230865]				
		FP-200663 - UG-GIS Enhancements Phase 4 [WO 240788]		95,184.92		As-Built not created yet, costs not yet capitalized
8	Gas Intangible	FP-302571 - UG-CC&B Upgrade to v2.4 [WO 226343]		240,437.91		As-Built not created yet, costs not yet capitalized
9	Gas Intangible	FP-302579 - Upgrade CyberSecurity Environment [WO 220001]				
10	Gas Intangible	FP-302616 - UG-Taleo-Human Capital Management [WO 215308]				
		FP-302616 - UG-Taleo-Human Capital Management Phase 2 [WO 21912]				
12	Gas Intangible	FP-311939 - UG-PCAD Upgrade to v6.5 [WO 235887]				
13	Gas Intangible	FP-315501 - UG-JDE Corporate Consolidation [No WO created yet]	303.00			No dollars in "Working" version of budget
14	Gas Intangible	FP-315524 - UG-PowerPlan Lease Module [No WO created yet]	303.00	8,638.70		
16		Total Intangible Plant		722,827.57	-	
30	Gas Distribution	FP-101191 - MAIN-REINFORCE-WASHINGTON	376.00	244,517.88	25,886.00	Blanket funding projects are used for the numerous small work
31	Gas Distribution	FP-101192 - MAIN-RELO-REPL-WASHINGTON	376.00	1,144,545.65	255,042.00	orders that arise on a day to day basis. As such they are
33	Gas Distribution	FP-101196 - R STA-RELO-REPL-WASHINGTON	378.00	158,998.25	85,480.00	ongoing and do not have an in service date. Likewise costs are
36	Gas Distribution	FP-101199 - STD M&R-RELO-REPL-WASHINGTON	385.00	672,425.80	178,722.00	accumulated and capitalized on an ongoing basis to Completed
38	Gas Distribution	FP-101201 - IND M&R-REMOVE&REPL-WASHINGTON	385.00	153,059.83	20,030.00	Construction Not Classified, then to Plant In Service at Year
41	Gas Distribution	FP-101275 - SERV-RELO-REPL-WASHINGTON	380.00	1,160,368.84	47,208.00	end. Cost figures listed year are current year only.
43	Gas Distribution	FP-200122 - RP; R-58, ABERDEEN [WO 186757]				
		FP-200122 - RP; R-58, ABERDEEN [WO 186761]				
53	Gas Distribution	FP-302369 - GB - GROUNDBED WASHINGTON	376.00	120,703.49	68,868.00	See blanket explanation above.
55	Gas Distribution	FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 211999]	376.00	1,524,374.00		
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 212372]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 218037]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 219464]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 228843]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 229467]	376.00	13,896.12	7,678.88	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 241577]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 243931]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 245161]	378.00	22,035.15	110,000.00	
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 245219]				
		FP-302588 - HILDEBRAND BLVD 6" HP MAIN [WO 246199]				
58	Gas Distribution	FP-302648 - SOUTHRIDGE GATE STATION [WO 213270]				
		FP-302648 - SOUTHRIDGE GATE STATION [WO 214539]				
		FP-302648 - SOUTHRIDGE GATE STATION [WO 242221]				
60	Gas Distribution	FP-302653 - BREMERTON R-64 REPLACE/RELOCATE [WO 240957]				
62	Gas Distribution	FP-302665 - RICHLAND 4" IP CANAL/HWY CROSSING [WO 217905]				
75	Gas Distribution	FP-306995 - OHELLO REYNOLDS RD REINFORCEMENT [WO 233]				
77	Gas Distribution	FP-306999 - V-13 BREMERTON REPLACEMENT [WO 246015]				
78	Gas Distribution	FP-307002 - V-9 ABERDEEN REPLACEMENT [WO 229157]				
81	Gas Distribution	FP-309000 - 4 in Steel IP Bore Columbia Park [WO 217904]				
84	Gas Distribution	FP-311354 - DEEP WELL GB - YAKIMA [WO 237061]				
85	Gas Distribution	FP-311357 - DEEP WELL GB - ANACORTES [WO 237062]				
86	Gas Distribution	FP-311358 - DEEP WELL GB - WALLA WALLA [WO 237063]				
89	Gas Distribution	FP-312000 - 0-2 Terrace Heights [WO 235065]				
90	Gas Distribution	FP-312005 - R-29 Nooksack [WO 233264]				
91	Gas Distribution	FP-312007 - R-19 Kennewick [WO 240144]	378.00		50,553.78	WO not yet submitted for approval. No WO estimate.
99	Gas Distribution	FP-313143 - V-89; Wenatchee 8" isolation valve [WO 228931]				
101	Gas Distribution	FP-313621 - FAMILY METER REPLACEMENT [WO 230725]	381.00	666,648.69	188,742.00	See blanket explanation above.
103	Gas Distribution	FP-314501 - Replace 844' of steel main [WO 236984]				
104	Gas Distribution	FP-314643 - 2" STL MN, RE 2 REG STATIONS - BELL [WO 234242]				
105	Gas Distribution	FP-314963 - MAOP RPL 8" ANACORTES - SEG. 18191 [NO WO]				
106	Gas Distribution	FP-314964 - MAOP RPL 8" MARCH POINT - 11C1144-1 [WO 240631]	376.00	230,692.74	3,230,577.66	
109	Gas Distribution	FP-315143 - 2000' 6" Southridge Blvd Kennewick [WO 235114]				
111	Gas Distribution	FP-315222 - DEEP WELL GB - WENATCHEE [WO 247544]	376.00	19,436.53	78,344.83	
113	Gas Distribution	FP-315224 - DEEP WELL GB - SHELTON [WO 247543]	376.00	24,343.72	74,474.20	
116	Gas Distribution	FP-315575 - 2" STEEL MAIN - BELLINGHAM [WO 235847]				
118	Gas Distribution	FP-315607 - RF; 6" STEEL HP MAIN, KENNEWICK/RICH [WO 236820]				
		FP-315607 - RF; 6" STEEL HP MAIN, KENNEWICK/RICH [WO 241318]				
128	Gas Distribution	FP-315671 - INSTALL MAIN WALLA WALLA [WO 239516]				
129	Gas Distribution	FP-315678 - RE/REL 4" Main IN SUNNYSIDE [WO 239752]				
132	Gas Distribution	FP-315709 - RP; ZILLAH 6" TRAN [WO 240748]				
133	Gas Distribution	FP-315710 - YEW ST, PIPE REPLACEMENT [WO 240514]				
134	Gas Distribution	FP-315712 - DEEP WELL GB 1 - BELLINGHAM [WO 240628]				
135	Gas Distribution	FP-315713 - DEEP WELL GB 5 - BELLINGHAM [WO 240629]				
136	Gas Distribution	FP-315714 - INSTALL 2" ST ARO BORE SHELTON [WO 240691]				
140	Gas Distribution	FP-315741 - MN RPL; 8" Kitsap HP Line [WO 241345]				
151	Gas Distribution	FP-315894 - 10,700 of 6" & 800' 4" Reinforce Pasco [WO 244825]	376.00	1,229,859.95	52,764.14	
		FP-315894 - 10,700 of 6" & 800' 4" Reinforce Pasco [WO 245092]	378.00	109,524.74		
158		Total Distribution Plant		7,385,906.64	4,474,371.49	
173	Gas General	FP-101285 - GP BUILDINGS - BELLINGHAM	390.00	76,458.68		
174	Gas General	FP-101288 - GP TOOLS - BELLINGHAM	394.00	9,461.78		
176	Gas General	FP-101359 - GP BUILDINGS - ABERDEEN	392.00	2,201.10		
177	Gas General	FP-101362 - GP TOOLS - ABERDEEN	394.00	5,780.39		
186	Gas General	FP-200661 - Data Center & Network Equipment	391.00	62,472.17		
187	Gas General	FP-200662 - Personal Computers & Peripherals	391.00	143,095.96		
189	Gas General	FP-311969 - Sensit Portable Methane Detectors [WO 233311]				
		FP-311969 - Sensit Portable Methane Detectors [WO 240254]	394.00	473,303.31		
191	Gas General	FP-315865 - UG - ThoughtSpot Implementation Prj [WO 244841]	303.00	127,654.70	156,824.81	
		Total Distribution Plant		900,428.09	156,824.81	

Request No. 8

Date prepared: 01/16/2018

Preparer: Candice Maes

Contact: Michael Parvinen

Telephone: 509-734-4593

NWIGU DR 008 to Cascade

Please state the total amount of expense, and rate base items if applicable, related the Company's Supplemental Executive Retirement Plan included in adjusted revenue requirement results in this matter.

Response: Please refer to NWIGU - 8.xlsx.

CASCADE NATURAL GAS CORPORATION
SERP Expense by FERC

2017

SUB	Explanation 1	Sum of Total System	Sum of WA Total
4262020	EMPBEN 0117 - SERP	58,324.92	43,767.02
	EMPBEN 0217 - SERP	58,324.92	43,767.02
	EMPBEN 0317 - SERP	58,324.92	43,767.02
	EMPBEN 0417-SERP	58,324.92	43,767.02
	EMPBEN 0517 - SERP	64,501.98	48,402.29
	EMPBEN 0617 - SERP	59,560.33	44,694.07
	EMPBEN 0717 - SERP	59,560.33	44,694.07
	EMPBEN 0817 - SERP	59,560.33	44,694.07
	EMPBEN 0917 - SERP	59,560.33	44,694.07
	EMPBEN 1017 - SERP	59,560.33	44,694.07
	EMPBEN 1117 - SERP	59,560.33	44,694.07
	EMPBEN 1217 - SERP	59,560.36	44,694.09
	Grand Total		714,724.00

2016

SUB	Explanation 1	Sum of Total System	Sum of WA Total
2926020	EMPBEN 0116 - SERP	59,435.50	44,737.10
	EMPBEN 0216 - SERP	59,435.50	44,737.10
	EMPBEN 0316 - SERP	59,435.50	44,737.10
	EMPBEN 0416 - SERP	59,435.50	44,737.10
	EMPBEN 0516 - SERP	64,863.84	48,823.01
	EMPBEN 0616 - SERP	60,521.16	45,554.28
	EMPBEN 0716 - SERP	60,521.17	45,554.28
	EMPBEN 0816 - SERP	60,521.16	45,554.28
	EMPBEN 0916 - SERP	60,521.17	45,554.28
	EMPBEN 1016 - SERP	60,521.17	45,554.28
	EMPBEN 1116 - SERP	60,521.17	45,554.28
	EMPBEN 1216 - SERP	60,521.16	45,554.28
	Grand Total		726,254.00

2015

SUB	Explanation 1	Sum of Total System	Sum of WA Total
2926020	EMPBEN 0115 - SERP	60,268.83	45,641.58
	EMPBEN 0215 - SERP	60,268.83	45,641.58
	EMPBEN 0315 - SERP	60,268.83	45,641.58
	EMPBEN 0415 - SERP	60,268.83	45,641.58
	EMPBEN 0515 - SERP	64,053.03	48,507.36
	EMPBEN 0615 - SERP	61,025.65	46,214.72
	EMPBEN 0715 - SERP	61,025.67	46,214.74
	EMPBEN 0815 - SERP	61,025.67	46,214.74
	EMPBEN 0915 - SERP	61,025.66	46,214.73
	EMPBEN 1015 - SERP	61,025.67	46,214.74
	EMPBEN 1115 - SERP	61,025.66	46,214.73
	EMPBEN 1215 - SERP	61,025.67	46,214.74
Grand Total		732,308.00	554,576.85

2014

SUB	Explanation 1	Sum of Total System	Sum of WA Total
2926020	EMPBEN 0114 - SERP	61,695.59	46,703.56
	EMPBEN 0214 - SERP	61,407.17	46,485.23
	EMPBEN 0314 - SERP	61,407.17	46,485.23
	EMPBEN 0414 - SERP	61,407.17	46,485.23
	EMPBEN 0514 - SERP	61,407.17	46,485.23
	EMPBEN 0614 - SERP	67,552.75	51,137.43
	EMPBEN 0714 - SERP	62,479.50	47,296.98
	EMPBEN 0814 - SERP	62,479.50	47,296.98
	EMPBEN 0914 - SERP	62,479.50	47,296.98
	EMPBEN1014- SERP	62,479.50	47,296.98
	EMPBEN 1114 - SERP	62,479.50	47,296.98
	EMPBEN 1214 - SERP	62,479.48	47,296.97
Grand Total		749,754.00	567,563.78

2013

SUB	Explanation 1	Sum of Total System	Sum of WA Total
2926020	EMPBEN 0113 - SERP	127,166.66	95,947.24
	EMPBEN 0313 - SERP	63,583.33	47,973.62
	EMPBEN 0413- SERP	63,583.33	47,973.62
	EMPBEN 0513- SERP	63,583.33	47,973.62
	EMPBEN 0613 - SERP	59,490.85	44,885.85
	EMPBEN 0713 - SERP	62,901.25	47,458.99
	EMPBEN 0813 - SERP	62,901.25	47,458.99
	EMPBEN 0913 - SERP	62,901.25	47,458.99
	EMPBEN 1013 - SERP	62,901.25	47,458.99
	EMPBEN 1113 - SERP	62,901.25	47,458.99
	EMPBEN 1213 - SERP	62,901.25	47,458.99
	Grand Total		754,815.00

2012

SUB	Explanation 1	Sum of Total System	Sum of WA Total
2926020	EMPBEN 0112 - SERP	65,399.83	49,357.25
	EMPBEN 0212 - SERP	65,399.83	49,357.25
	EMPBEN 0312 - SERP	65,399.83	49,357.25
	EMPBEN0412 - SERP	65,399.83	49,357.25
	EMPBEN 0512 - SERP	65,399.83	49,357.25
	EMPBEN 0612 - SERP	65,688.50	49,575.11
	EMPBEN 0712 - SERP	67,131.85	50,664.41
	EMPBEN 0812 - SERP	65,688.50	49,575.11
	EMPBEN 0912 - SERP	65,688.50	49,575.11
	EMPBEN 1012 - SERP	65,688.50	49,575.11
	EMPBEN 1112- SERP	65,688.50	49,575.11
	EMPBEN 1212 - SERP	65,688.50	49,575.11
Grand Total		788,262.00	594,901.33

2011

SUB	Explanation 1	Sum of Total System	Sum of WA Total
29260	EMPBEN 0111 - SERP	68,666.75	51,973.86
	EMPBEN 0211 - SERP	68,666.75	51,973.86
	EMPBEN 0311 - SERP	68,666.75	51,973.86
	EMPBEN 0411 - SERP	65,583.33	49,640.02
	EMPBEN 0511 - SERP	65,583.33	49,640.02
	EMPBEN 0611- SERP	76,774.34	58,110.50
	EMPBEN 0711 - SERP	67,448.50	51,051.77
	EMPBEN 0811 - SERP	67,448.50	51,051.77
	EMPBEN 0911 - SERP	67,448.50	51,051.77
	EMPBEN 1011 - SERP	67,448.50	51,051.77
	EMPBEN 1111 - SERP	67,448.50	51,051.77
	EMPBEN 1211 - SERP	67,448.50	51,051.77
Grand Total		818,632.25	619,622.75

2010

SUB	Explanation 1	Sum of Total System	Sum of WA Total
29260	EMPBEN 0110 - SERP	72,091.50	54,537.22
	EMPBEN 0210 - SERP	72,091.50	54,537.22
	EMPBEN 0310 - SERP	72,091.50	54,537.22
	EMPBEN 0410 - SERP	72,091.50	54,537.22
	EMPBEN 0510 - SERP	72,091.50	54,537.22
	EMPBEN 0610 - SERP	51,543.00	38,992.28
	EMPBEN 0710- SERP	68,666.75	51,946.40
	EMPBEN 0810 - SERP	68,666.75	51,946.40
	EMPBEN 0910 - SERP	68,666.75	51,946.40
	EMPBEN 1010 - SERP	68,666.75	51,946.40
	EMPBEN 1110 - SERP	68,666.75	51,946.40
	EMPBEN 12110 - SERP	68,666.75	51,946.40
Grand Total		824,001.00	623,356.76

Request No. 110

Date prepared: 1/12/2018

Preparer: Chris Ryan

Contact: Michael Parvinen

Telephone: 509-734-4593

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.

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

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

Request No. 34

Date prepared: 12/01/2017

Preparer: Chris Ryan

Contact: Michael Parvinen

Telephone: 509-734-4593

PC-34 Re: Labor Costs.

Please provide all amounts included in the test year on a total Company and on a Washington jurisdictional basis for bonus plans, short term incentive plans, long term incentive plans, stock based compensation, and any other variable pay plans in effect during the test year. Please separately provide the amounts associated with CNG employees and the amounts allocated from affiliated entities. For the amounts allocated from affiliated entities, separate the amounts by affiliate charging the costs to CNG.

Response:

Row Labels	Sum of Amount	Sum of WA Allocated
<input checked="" type="checkbox"/> Bonus Costs	2,359,078.53	1,761,071.16
CNG	848,789.30	624,276.45
IGC	62,064.69	46,716.09
MDU	681,399.50	512,889.40
MDUR	766,825.04	577,189.21
Grand Total	2,359,078.53	1,761,071.16

Request No. 109

Date prepared: 1/19/2018

Preparer: Becky Mellinger

Contact: Michael Parvinen

Telephone: 509-734-4593

UTC STAFF DATA REQUEST NO. 109:

RE: Labor Costs

Follow-up to Public Counsel Data Request No. 34.

- a. In the Company's response to PC-34, Cascade identified \$1,761,071.16 as the amount of incentive pay allocated to Washington in the test year. Please identify how much of the \$1,761,071.16 was paid out related to the following: meeting financial goals; meeting the O & M target; and meeting the customer service satisfaction goal.

Incentive Pay - Grand Total			
Financial Goals	O & M Target	Customer Service Satisfaction Goal	Total

- b. Please identify how much of the incentive pay in each of the columns in Part A was paid to executives and how much was paid to employees.

Incentive Pay - Executives			
Financial Goals	O & M Target	Customer Service Satisfaction Goal	Total

Incentive Pay - Employees			
Financial Goals	O & M Target	Customer Service Satisfaction Goal	Total

Response:

- a) The \$ 1,761,061 can be estimated into the following categories:

Incentive Pay Plans	Earnings	O&M	Customer Service	Integrity Leadership Goal	ROIC	EPS	Affiliated	Total
CNG	\$ 174,419	\$ 174,419	\$ 174,419	\$ 28,839	\$ 36,091	\$ 36,091		\$ 624,276
IGC							\$ 46,716	\$ 46,716
Utility Group							\$ 512,889	\$ 512,889
MDUR							\$ 577,189	\$ 577,189
	\$ 174,419	\$ 174,419	\$ 174,419	\$ 28,839	\$ 36,091	\$ 36,091	\$ 1,136,795	\$ 1,761,071

CNG amounts are based upon total amounts accrued multiplied by the Jurisdictional 3 factor rate in effect for 2016 of 75.27% for Washington Jurisdictions.

IGC, Utility Group, and MDUR amounts are charged to CNG for various officer and employee plans each with differing targets, payout percentages, and cross charge percentages in place depending upon numerous factors (i.e. paygrade, plan type, individual SLD to CNG, etc.). Estimated amounts for each plan by performance factor is not known by CNG.

b) The \$1,761,061 can be estimated into the following categories:

Incentive Pay Employee	Earnings	O&M	Customer Service	Integrity Leadership Goal	Affiliated	Total
CNG Direct	\$ 180,529	\$ 180,529	\$ 180,529	\$ 28,839		\$ 570,426
IGC Employee						**Minimal
Utility Group					\$ 426,237	\$ 426,237
	\$ 180,529	\$ 180,529	\$ 180,529	\$ 28,839	\$ 426,237	\$ 996,663
Incentive Pay Executive	ROIC	EPS	Affiliated	Total		
CNG Direct	\$ 36,091	\$ 36,091		\$ 72,182		
IGC			\$ 46,716	\$ 46,716		
Utility Group			\$ 86,652	\$ 86,652		
	\$ 36,091	\$ 36,091	\$ 133,368	\$ 205,550		

CNG amounts are based upon Incentive Plan Accrual calculation worksheets.

IGC amounts are based upon actual amounts paid to IGC Officers in 2016 with a budgeting percentage applied to determine amount allocated to CNG. The 3-factor jurisdictional rate for 2016 was then applied to estimate the WA allocation amount. Amounts for non-executive employees are considered minimal.

Utility Group amounts are based upon estimated 2016 non-executive incentive amounts with the majority of charges for Customer Service and IT functions.

MDUR resources amounts have been excluded since CNG is unable to estimate the amounts between employee/executive classes.

Request No. 98

Date prepared: 12/18/2017

Preparer: Chris Ryan

Contact: Michael Parvinen

Telephone: 509-734-4593

UTC STAFF DATA REQUEST NO. 98:

RE: Test Year Income Statement and Company Account Detail in DR 71

In its response to UTC Staff Data Request No. 71, the company provided account detail for the following above income statement accounts:

- 813 Other Gas Supply Exp
- 880 Distribution Other Exp
- 887 Maintenance Mains
- 903 Customer Accounts and Collections
- 921 Office Supplies and Exp
- 925 Injuries and Damages

Staff has extracted a selection of account detail and attached these items in an Excel spreadsheet titled WUTC-71 Additional Data Requests. Please refer to this spreadsheet to see the transactions mentioned in the following questions:

- a. In **Account 925, Injuries and Damages**, please provide a narrative description of what the “Litigation Claim 2014” amount of \$280,000 (Washington share, \$210,756) is for.
- b. Also referring to the above item, please show to whom the payment was made.
- c. Also referring to the above item, please explain why an item for 2014 is being expensed in the test year 2016.
- d. In **Account 880, Distribution Other Expense**, Staff has selected three items ranging in amounts from \$52,854.16 to \$151,100.00. The payees appear to be largely construction related. Please provide a narrative explaining why these items are being expensed in the test year rather than capitalized and depreciated.
- e. Also in **Account 880, Distribution Other Expense**, a line item in the account detail appears to expense a “2012 Ford E-250 Cargo Van” for \$53,250.77. Please provide a narrative explaining this.
- f. In **Account 903 Customer Accounts and Collections**, Staff has included in the spreadsheet 925 line items containing \$66,823.85 of costs pertaining to various vehicles such as Ford Cargo Vans, Ford Explorers, Ford F-150s and F-250, GM

Quad Cabs, Ford Transits, etc. Staff does not understand how all these vehicles are used in Customer Accounts and Collections. Please provide a narrative explaining these expenses.

- g. In **Account 921 Office Supplies and Exp**, Staff has included in the spreadsheet two lines of expense data labelled “12-1-16 Airplane.” While the amount of expense is nominal (\$151.35), Staff does not understand how this is an office supply or expense. Please provide a narrative explanation.
- h. Also in **Account 921 Office Supplies and Exp**, Staff has included in the spreadsheet 391 line items totaling \$52,764.40 in expenses for costs pertaining to many assorted vehicles. Please provide a narrative of how vehicle expense is an Office Supply and Expense.
- i. Also in **Account 921 Office Supplies and Exp**, Staff has included in the spreadsheet 36 line items totaling \$4,925.03 in expenses for costs ranging from “Gift Baskets-AGA Review” to Halloween candy to gift cards and birthday cake. Please provide a narrative explaining how these items benefit ratepayers.

Response:

- A. The “Litigation Claim 2014” in the amount of \$280,000 is in regards to an ongoing Cascade Natural Gas employee arbitration.
- B. This is an accrual only, not a payment. The arbitration is currently still ongoing.
- C. There was originally an accrual in December 2014 for \$110,000, another in June 2015 for \$10,000, and this one in July 2016 for \$280,000 totally \$400,000 related to this employee arbitration.
- D. Refer to UTC Staff Data Request No. 71, Tab 880 Line 22119 & 22125. There was a JE (Journal entry) moving these charges to a deferral account as they are related to MAOP validation expenses. The \$151,000 is related to a Hydrotest of 5 miles of 12” steel main.
- E. Refer to UTC Staff Data Request No. 71, Tab 880 Line 11405. There was a JE (Journal entry) reversing this charge.
- F. Refer to UTC Staff Data Request No. 71, Tab 903 Line 1744 for \$53,411.59. There was a JE (Journal entry) reversing this charge (inadvertently coded to 880 instead of 903), refer to UTC Staff Data Request No. 71, Tab 880 Line 11406 for the JE (Journal entry) reversing this charge. The remaining charges or related to vehicle mileage charges.
- G. These are travel costs related to flying on the corporate airplane.
- H. All of these charges are for vehicle mileage, as there is no FERC account specifically provided for in other accounts, Cascade Natural Gas has coded them to 921 for General Office costs.
- I. Refer to Excel spreadsheet titled WUTC-71 Additional Data Requests, lines 1370-1372 totaling \$2,626.92, these items are for Membership fees and dues paid by

Cascade Natural Gas for the employee. As for the remaining \$2,298.11 and how they benefit ratepayers, I would say that it creates morale within the company.
FERC 921:

921 Office supplies and expenses.

A. This account shall include office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts. This includes the expenses of the various administrative and general departments, the salaries and wages of which are includible in account 920.

B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the utility.

NOTE: Office expenses which are clearly applicable to any group of operating expenses other than the administrative and general group shall be included in the appropriate account in such group. Further, general expenses which apply to the utility as a whole rather than to a particular administrative function shall be included in account 930.2, Miscellaneous General Expenses.

ITEMS

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.
7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships are includible in account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees, and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

Request No. 97

Date prepared: January 4, 2018

Preparer: Linda Murray

Contact: Michael Parvinen

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PC-97 Re: Expenses – Injuries and Damages.

Please refer to the excel file provided in response to WUTC-71, specifically the tab for Account 925. The listing shows \$280,000 (\$210,756 Washington jurisdictional) booked in July 2016 with the explain “Litigation Claim 2014” and “To accrue 2014 Litigation.”

- a. Please explain, in detail, what this entry is for and what the litigation involves;
- b. Identify the date of the occurrence this charge pertains to;
- c. Provide a detailed description of the litigation status;
- d. Provide a copy of any legal pleadings filed in the litigation;
- e. If a settlement has been reached in the litigation, provide a copy of the settlement agreement;
- f. If a decision has been rendered in the litigation, provide a copy of the decision;
- g. Describe in detail how the \$280,000 booked in the test year was determined; and
- h. Explain why the amount was not accrued prior to 2016.

Response:

- a. Please explain, in detail, what this entry is for and what the litigation involves;
 - This litigation is the result of a labor arbitration award made on July 7, 2016, regarding a July 11, 2013 termination of a union employee. The arbitrator in the underlying proceeding held in his award that the termination was not proper under the terms of the collective bargaining agreement between the company and the union, and ordered the company to reinstate the employee to his job and award him backpay from the time of his termination.

Because the company disagreed that the arbitrator's award was legally valid under the terms of this specific collective bargaining agreement, it appealed the arbitrator's ruling to the district court. (In the meantime it did reinstate the employee on July 18, 2016 but did not pay the awarded backpay.) The district court issued a conflicting decision that remanded the decision back to the arbitrator, which resulted in the Union appealing the District Court's order to the Ninth Circuit Court of Appeals and the company cross-appealing the same order. The parties have been engaging in settlement negotiations with a Ninth Circuit Magistrate, but have yet to reach a settlement. The parties are simultaneously briefing the dispute to the Ninth Circuit and expect a decision within the next 18-24 months if a settlement is not reached at an earlier date.

- b. Identify the date of the occurrence this charge pertains to;
 - Please see a. above
- c. Provide a detailed description of the litigation status;
 - Please see a. above
- d. Provide a copy of any legal pleadings filed in the litigation;
 - Attached are the following documents:
 - Arbitration Order
 - District Court Award
 - 8th Circuit Court Appeal
- e. If a settlement has been reached in the litigation, provide a copy of the settlement agreement;
 - N/A
- f. If a decision has been rendered in the litigation, provide a copy of the decision;
 - N/A
- g. Describe in detail how the \$280,000 booked in the test year was determined; and
 - In 12/2014 when the union requested arbitration the parties engaged in settlement negotiations and \$110,000 was booked as the liability based on the current discussions. In 2015 an additional \$10,000 was booked based on the settlement discussions. In 2016 the arbitrator's ruling pursuant to a. above required a calculation of back wages and benefits since

termination in 2013 which resulted in an additional \$280,000 being booked.

- h. Explain why the amount was not accrued prior to 2016.
- See g. above