

**CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE**  
**Docket No. UG-19\_\_\_\_\_**

**ATTACHMENT D: INDEX OF TESTIMONY, EXHIBITS, AND  
WORKPAPERS**

**March 29, 2019**

Attachment D

**1. Nicole A. Kivisto – Testimony and Exhibits**

Exhibit No. \_\_\_\_ (NAK-1T) Direct Testimony of Nicole A. Kivisto

**2. Ann E. Bulkley – Testimony and Exhibits**

Exhibit No. \_\_\_\_ (AEB-1T) Direct Testimony of Ann E. Bulkley

Exhibit No. \_\_\_\_ (AEB -2) Return on Equity

Exhibit No. \_\_\_\_ (AEB -3) Resume of Ann E. Bulkley

**3. Pamela J. Archer – Testimony and Exhibits**

Exhibit No. \_\_ (PJA-1T) Direct Testimony of Pamela J. Archer

Exhibit No. \_\_ (PJA-2) Proposed Tariffs

**Pamela J. Archer – Workpapers**

PJA WP-1.0 Lost and Unaccounted

**4. Maryalice C. Peters – Testimony and Exhibits**

Exhibit No. \_\_ (MCP-1T) Direct Testimony of Maryalice C. Peters

Exhibit No. \_\_ (MCP-2) Result of Operations Summary Sheet

Exhibit No. \_\_ (MCP-3) Revenue Requirement Calculation

Exhibit No. \_\_ (MCP-4) Conversion Factor Calculation

Exhibit No. \_\_ (MCP-5) Summary of Proposed Adjustments to Test Year Results

Exhibit No. \_\_ (MCP-6) 2019 Plant Additions

**Maryalice C. Peters – Workpapers**

MCP WP-1.0 Index

MCP WP-1.1 Operating Report

MCP WP-1.2 Rate Base

MCP WP-1.3 Plant in Service & Accumulated Depreciation

MCP WP-1.4 Advance for Construction & Deferred Taxes

MCP WP-1.5 Capital Structure Calculation

MCP WP-1.6 State Allocation Formula

MCP WP-1.7 Annualize CRM Adjustments

MCP WP-1.8 Promotional Advertising Expense Adjustment

MCP WP-1.9 Restate Revenues Adjustment

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MCP WP-1.10	End of Period Revenue Adjustment
MCP WP-1.11	End of Period Depreciation Expense Adjustment
MCP WP-1.12	Restate & Pro Forma Wage Adjustment
MCP WP-1.13	Executive Incentives
MCP WP-1.14	Interest Coordination Adjustment
MCP WP-1.15	Pro Forma Plant Additions
MCP WP-1.16	MAOP Deferral Amortization
MCP WP-1.17	Working Capital (AMA)
MCP WP-1.18	Working Capital (EOP)
MCP WP-1.19	Working Capital (EOP Nov)

**5. Michael P. Parvinen**

Exhibit No. __ (MPP-1T)	Direct Testimony of Michael P. Parvinen
Exhibit No. __ (MPP-2)	Working Capital Summary
Exhibit No. __ (MPP-3)	Comparison of actual results to authorized return
Exhibit No. __ (MPP-4)	2019 Plant additions not included for recovery

**Michael P. Parvinen – Workpapers**

MPP WP-1.0	Index
MPP WP-1.1	Working Capital (AMA)
MPP WP-1.2	Working Capital (EOP)
MPP WP-1.3	Working Capital (Nov)
MPP WP-1.4	Working Capital (Oct)
MPP WP-1.5	Working Capital (Sept)
MPP WP-1.6	Working Capital (Aug)
MPP WP-1.7	Working Capital (July)
MPP WP-1.8	Working Capital (June)
MPP WP-1.9	Working Capital (May)
MPP WP-1.10	Working Capital (Apr)
MPP WP-1.11	Working Capital (Mar)
MPP WP-1.12	Working Capital (Feb)
MPP WP-1.13	Working Capital (Jan 2018)
MPP WP-1.14	Working Capital (Dec 2017)
MPP WP-1.15	Working Capital (Jan 2019)

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**6. Tammy J. Nygard – Testimony and Exhibits**

Exhibit No. \_\_ (TJN-1T) Direct Testimony of Tammy J. Nygard  
Exhibit No. \_\_ (TJN-2C) Cascade’s Currently Outstanding Debt  
Exhibit No. \_\_ (TJN-3C) Long-Term Debt

**7. Brian L. Robertson – Testimony and Exhibits**

Exhibit No. \_\_ (BR-1T) Direct Testimony of Brian L. Robertson  
Exhibit No. \_\_ (BR-2) Weather Normalization Regressions  
Exhibit No. \_\_ (BR-3) Weather Normalization Results

**8. Isaac D. Myhrum - Testimony and Exhibits**

Exhibit No. \_\_\_\_ (IDM-1T) Direct Testimony of Maryalice C. Rosales  
Exhibit No. \_\_\_\_ (IDM-2) Summary of Revenues by Rate Schedule  
Exhibit No. \_\_\_\_ (IDM-3) Revenue Adjustments  
Exhibit No. \_\_\_\_ (IDM-4) Revenue Distribution  
Exhibit No. \_\_\_\_ (IDM-5) Decoupling Mechanism, Authorized Revenue Per Customer

**Isaac D. Myhrum -Work Papers**

IDM WP-1.0 Index  
IDM WP-1.1 1501 Summary  
IDM WP-1.2 Rev Recon Summary  
IDM WP-1.3 End of Period Calculations  
IDM WP-1.4 Allocation Report Summary  
IDM WP-1.5 Weather Normalization  
IDM WP-1.6 WACAP2018