

Cascade Natural Gas Corporation
2006 General Rate Application – Test Period
Fiscal 2005

State of Washington
Docket No. UG 06 ____

Index

Direct Testimony ____ (DWS-1T)	Direct Testimony of David W. Stevens (Policy)
Direct Testimony ____ (JTS-1T)	Direct Testimony of Jon T. Stoltz (Summary & Revenue Under Proposed Rates)
Exhibit ____ (JTS-2)	Summary of Rate Application
Exhibit ____ (JTS-3)	Restate Revenues and Gas Cost at current Rate
Exhibit ____ (JTS-4)	Removal of Non-Core Competitive Services Revenues and Costs
Exhibit ____ (JTS-5)	Lost and Unaccounted For Restatement
Exhibit ____ (JTS-6)	Weather Normalization Adjustment
Exhibit ____ (JTS-7)	Proforma Industrial Contract Changes
Exhibit ____ (JTS-8)	Estimated Rate Case Expense
Exhibit ____ (JTS-9)	Revenue Requirements & Revenue Under Proposed Rates
Direct Testimony ____ (KJB-1T)	Direct Testimony of Katherine J Barnard (Statement of Operations Per Books, Restating & Proforma Adjustments)
Exhibit ____ (KJB-2)	Statement of Operations Per Books
Exhibit ____ (KJB-3)	Revenue Sensitive Cost Conservation Factor
Exhibit ____ (KJB-4)	Removal of Severance & Executive Transition Related Expense
Exhibit ____ (KJB-5)	Restatement of Payroll & Related Costs
Exhibit ____ (KJB-6)	Restatement of Washington Property Taxes
Exhibit ____ (KJB-7)	Restatement for Changes in Franchise Fees
Exhibit ____ (KJB-8)	Removal of Certain Promotional Expenses
Exhibit ____ (KJB-9)	Proforma Public Awareness Program Adjustment
Exhibit ____ (KJB-10)	Proforma Payroll & Related Costs Adjustment
Exhibit ____ (KJB-11)	Proforma Insurance Expense Adjustment

Exhibit ____(KJB-12)	Proforma Postal Rate Change Adjustment
Exhibit ____(KJB-13)	Proforma Property Tax Adjustment
Exhibit ____(KJB-14)	Proforma Membership/Dues Adjustment
Exhibit ____(KJB-15)	Proforma Amortization of Gain on Propane Air Plant Adjustment
Exhibit ____(KJB-16)	Proforma Adjustment for Gas Management Upgrade
Exhibit ____(KJB-17)	Proforma Adjustment for Integrated Resource Planning Costs
Exhibit ____(KJB-18)	Proforma Adjustment for CIS Mainframe Upgrade
Exhibit ____(KJB-19)	Proforma Conservation Advertising Adjustment
Exhibit ____(KJB-20)	Proforma Low Income Bill Assistance Program Adjustment
Direct Testimony ____(JEH-1T)	Direct Testimony of James E. Haug (Proforma Income Tax Adjustment)
Exhibit ____(JEH-2)	Increase in Federal Income Taxes from Non-normalized Depreciation Differences on Pre-1981 Fixed Assets
Exhibit ____(JEH-3)	Income Tax Adjustment for Proforma Capitalization
Direct Testimony ____(DRM-1T)	Direct Testimony of Dr. Roger Morin (Cost of Capital)
Exhibit ____(RAM-2)	Resume
Exhibit ____(RAM-3)	Gas Utilities Beta Estimates
Exhibit ____(RAM-4)	Moody's Gas Risk Premium Analysis
Exhibit ____(RAM-5)	Gas-Analysts' Growth Forecast
Exhibit ____(RAM-6)	Gas-Value Line Growth Forecasts
Exhibit ____(RAM-7)	Distribution Utility Companies
Exhibit ____(RAM-8)	Electric-Value Line Growth Projections
Exhibit ____(RAM-9)	Electric-Analysts' Growth Projections
Exhibit ____(RAM-10)	Gas-Common Equity Ratios
Direct Testimony ____(MDM-1T)	Direct Testimony of Matthew McArthur (Cost of Debt & Overall Rate of Return)
Exhibit ____(MDM-2)	Proforma Cost of Capital
Exhibit ____(MDM-3)	Cost of Long-Term Debt
Exhibit ____(MDM-4)	Proforma Capital Structure
Exhibit ____(MDM-5)	Short-Term Borrowing Balance for January 2006
Direct Testimony ____(PWM-1T)	Direct Testimony of Dr. Philip Mote (Calculating Future HDD Using Statistical Approach Accounting for Recent Temperature Trends)

Exhibit ____ (PWM-2)	Trends in Temperature & Precipitation in The Pacific Northwest During the Twentieth Century
Exhibit ____ (PWM-3)	Heating Degree Day Graphs
Exhibit ____ (PWM-4)	Normal Heating Degree Days for Cascade Natural Gas Corporation
Direct Testimony ____ (LMD-1T)	Direct Testimony of Lamar Maxwell Dickey (Cost of Service Study)
Exhibit ____ (LMD-2)	Per Books Cost Allocation-12 Months Ended September 30, 2005
Exhibit ____ (LMD-2-ADJ)	Per Books Cost Allocation-12 Months Ended September 30, 2005 Adjusted
Direct Testimony ____ (FJC-1T)	Direct Testimony of F. Jay Cummings Safety and Reliability Infrastructure Adjustment Mechanism