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

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

**2. Ronald J. Amen – Testimony and Exhibits**

Exhibit No. \_\_ (RJA-1T) Direct Testimony of Ronald J. Amen

Exhibit \_\_\_ (RJA – 2) Summary of Non-Gas COSS results

Exhibit \_\_\_ (RJA – 3) Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

Exhibit \_\_\_ (RJA – 4) Analysis of Revenue by Detailed Tariff Schedule

Exhibit \_\_\_ (RJA – 5) Residential Impact by Month

Exhibit \_\_\_ (RJA – 6) Impact of Recommended Rate Changes

Exhibit \_\_\_ (RJA – 7) Determination of Gas Resource Demand Costs by Customer Class

Exhibit \_\_\_ (RJA – 8) Resume of Ronald J. Amen

**Ronald J. Amen – Work Papers**

Work papers in support of Exhibit No. \_\_ (RJA-2)

RJA WP-1 CONFIDENTIAL, Cost of Service Study.xls

RJA WP-2, COSS Datasheet work paper.xlsx

RJA WP-3 CONFIDENTIAL, large customer work paper.xlsx

RJA WP-4, Mains work paper.xlsx

RJA WP-5, Services work paper.xlsx

RJA WP-6 CONFIDENTIAL, Industrial M\_R\_385 work paper.xlsx

Work papers in support of Exhibit Nos. \_\_ (RJA-3, RJA-4, RJA-5, and RJA-6)

RJA WP-7, Exhibits RJA-4, RJA-5, RJA-6 work paper.xlsx

Work papers in support of Exhibit No. \_\_ (RJA-7)

RJA WP-8 CONFIDENTIAL, Exhibit RJA-7 work paper.xlsx

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

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

Exhibit No. \_\_ (PJA-2) Revenue Proof

Exhibit No. \_\_ (PJA-3) Revised Tariff Sheets

Exhibit No. \_\_ (PJA-4) Current Tariff Sheets

**4. Mark A. Chiles – Testimony and Exhibits**

Exhibit No. \_\_ (MAC-1T) Direct Testimony of Mark A. Chiles

Exhibit No. \_\_ (MAC-2C) Cascade’s Currently Outstanding Debt

Exhibit No. \_\_ (MAC-3C) Long-Term Debt

Exhibit No. \_\_ (MAC-4) Gas A&G Expense per Customer Compared to Gas Companies by Jurisdiction with less than 400,000 Customers for the Calendar Year 2013

Exhibit No. \_\_ (MAC-5) Gas A&G Expense per Customer Compared to All Gas Companies by Jurisdiction for the Calendar Year 2013

Exhibit No. \_\_ (MAC-6) Gas A&G Expense per Customer Compared to West Region for the Calendar Year 2013

Exhibit No. \_\_ (MAC-7) Cascade Natural Gas Corporation A&G Expense Per Customer and Customer Count Trends For the Calendar Years 2009 - 2014

Exhibit No. \_\_ (MAC-8) Cascade Natural Gas Corporation - Washington A&G Expense Per Customer and Customer Count Trends For the Calendar Years 2009 - Test Year 2014

Exhibit No. \_\_ (MAC-9C) MDU Resources Shared Services Pricing Methodology - Effective for 2014

**5. J. Stephen Gaske – Testimony and Exhibits**

Exhibit No. \_\_ (JSG-1T) Direct Testimony of J. Stephen Gaske

Exhibit No.\_\_\_(JSG-2) General Economic Statistics

Exhibit No.\_\_\_(JSG-3) Resume of J. Stephen Gaske

**6. Jennifer G. Gross – Testimony and Exhibits**

Exhibit No. \_\_ (JGG-1T) Direct Testimony of Jennifer G. Gross

Exhibit No. \_\_ (JGG-2) Authorized Margin Revenue Summary Sheet

**7. Michael P. Parvinen – Testimony and Exhibits**

Exhibit No. \_\_ (MPP-1T) Direct Testimony of Michael P. Parvinen

Exhibit No. \_\_ (MPP-2) Results of Operation Summary Sheet

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

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

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

**Michael P. Parvinen – Workpapers**

Work papers in support of Exhibit Nos. \_\_ (MPP-2, MPP-3, MPP-4)

Operating Report

Rate Base

Working Capital

Capital Structure Calculation

Work papers in support of Exhibit No. \_\_ (MPP-5)

Weather Normalization

Advertising Adjustment

Restate Revenues

Interest Coord. Adj.

Pro Forma Wage Adjustment

Pro Forma Plant Additions

Rate Case Costs

CRM Investment 7-1-15 to 10-31-15

Revenue Adjustment

AC Survey Pro Forma Adj

Working Capital Work Paper