

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

CASCADE NATURAL GAS CORPORATION
EIGHTH EXHIBIT TO THE
DIRECT TESTIMONY OF KIRSTI B. HOURIGAN

March 29, 2024

From: Jones, Anne (MDU) <anne.jones@mduresources.com>

Sent: Monday, February 5, 2024 9:49 AM

To: All Cascade Natural Gas Employees <AllCascadeEmployees@cngc.com>; All Intermountain Gas Employees <allintermountaingasco@intgas.com>

Subject: 401(k) Match for Employees - CNG & IGC

We are pleased to announce the implementation of a new 401(k) match effective January 1, 2025. The matching program will provide 100% match to all employee contributions up to 4%. This new matching program is in addition to the pension replacement contribution we all have as employees.

The Human Resources department in partnership with Company management completed the implementation of the Mercer Compensation Study with our year end pay raises in 2023 for plan year 2024 for non-bargained positions. We have also been heavily involved in work relating to the tax-free spins of Knife River and MDU Construction Services Group which includes breaking apart our 401(k) plans as the spins occur. This has somewhat delayed our focus on the full benefits review, but we want you to know that we have been reviewing the 401(k) matching contributions for non-bargained employees, and for bargained employees whose contracts follow our matching philosophy. This new matching structure allows us to continue building our program and allows employees who might not be able to contribute at the higher levels to build their retirement nest egg too.

We want you to know that we have remained committed to reviewing benefits and making recommendations to management where we see that we can improve our benefit programs and we will continue our work to recognize and reward our teams.

More to follow as we near January 2025!

Anne M Jones
Vice President & Chief Human Resources Officer
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