

Attachment B

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

Cascade Natural Gas Corporation - Index of Testimony, Exhibits, and Work Papers

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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

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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