

Attachment B

1. Nicole A. Kivisto – Testimony and Exhibits

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

2. 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

3. 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

Exhibit No. __ (MPP-6) 2017 Plant Additions

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

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4. Jennifer G. Gross – Testimony and Exhibits

Exhibit No. __ (JGG-1T)	Direct Testimony of Jennifer G. Gross
Exhibit No. __ (JGG-2)	Proposed Tariff
Exhibit No. __ (JGG-3)	Legislative Tariffs
Exhibit No. __ (JGG-4)	Summary of Proposed Tariff Changes
Exhibit No. __ (JGG-5)	Service Agreement for service on Rate Schedules 511,570, or 663
Exhibit No. __ (JGG-6)	Revenue Impact of Changes to Miscellaneous Charges

Jennifer G. Gross – Work Papers

Workpapers in support of Rule 21, Decoupling Mechanism in Exhibit No. ____ (JGG-2)

5. 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

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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 Robertson – Testimony and Exhibits

Exhibit No. __ (BR-1T) Direct Testimony of Brian Robertson
Exhibit No. __ (BR-2) Forecast Model
Exhibit No. __ (BR-3) Analysis of Methodology of Calculating HDDs
Exhibit No. __ (BR-4) Weather Normalization Adjustment
Exhibit No. __ (BR-5) Analysis of Weather Normalization Adjustment
Exhibit No. __ (BR-6) Results of Weather Normalization Forecast Model

8. Eric Martuscelli – Testimony and Exhibits

Exhibit No. ____ (EM-1T) Direct Testimony of Eric Martuscelli

9. Ryan Privratsky - Testimony and Exhibits

Exhibit No. ____ (RP-1T) Direct Testimony of Ryan Privratsky
Exhibit No. ____ (RP-2) Deferred Costs

10. Maryalice C. Rosales - Testimony and Exhibits

Exhibit No. ____ (MCR-1T) Direct Testimony of Maryalice C. Rosales
Exhibit No. ____ (MCR-2) Summary of Revenues by Rate Schedule
Exhibit No. ____ (MCR-3) Revenue Adjustment
Exhibit No. ____ (MCR-4) Restatement of Revenue