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|  **NUMBER** |  **WITNESS** |  **A/R** |  **DATE** |  **DESCRIPTION** |
| **CASCADE NATURAL GAS CORPORATION WITNESSES** |
| **Nicole A. Kivisto, President and CEO, Cascade Natural Gas** |
| **NAK-1T** | **Nicole A. Kivisto for Cascade Natural Gas** |  |  | **Direct Testimony of Nicole A. Kivisto** |
|  |  |  |  |
| **Mark A. Chiles, Vice President and Controller, Cascade Natural Gas** |
| **MAC-1T** | **Mark A. Chiles for Cascade Natural Gas** |  |  | **Direct Testimony of Mark A. Chiles** |
| **MAC-2C** |  |  | **Cascade’s Currently Outstanding Outstanding Debt** |
| **MAC-3C** |  |  | **Long-Term Debt** |
| **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** |
| **MAC-5** |  |  | **Gas A&G Expense per Customer Compared to All Gas Companies by Jurisdiction for the Calendar Year 2013** |
| **MAC-6** |  |  | **Gas A&G Expense per Customer Compared to West Region for the Calendar Year 2013** |
| **MAC-7** |  |  | **A&G Expense Per Customer and Customer Count TrendsFor the Calendar Years 2009 - 2014** |
| **MAC-8** |  |  | **Washington A&G Expense Per Customer and Customer Count TrendsFor the Calendar Years 2009 - Test Year 2014** |
| **MAC-9C** |  |  | **MDU Resources Shared Services** **Pricing Methodology - Effective for 2014** |
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| **J. Stephen Gaske, Senior Vice President, Concentric Energy Advisors, Inc.** |
| **JSG-1T** | **J. Stephen Gaske for Cascade Natural Gas** |  |  | **Direct Testimony of J. Stephen Gaske** |
| **JSG-2** |  |  | **General Economic Statistics** |
| **JSG-3** |  |  | **Resume of J. Stephen Gaske** |
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| **Michael P. Parvinen, Director of Regulatory Affairs, Cascade Natural Gas** |
| **MPP-1T** | **Michael P. Parvinen** **for Cascade Natural Gas** |  |  | **Direct Testimony of Michael P. Parvinen** |
| **MPP-2** |  |  | **Results of Operation Summary Sheet** |
| **MPP-3** |  |  | **Revenue Requirement Calculation** |
| **MPP-4** |  |  | **Conversion Factor Calculation** |
| **MPP-5** |  |  | **Summary of Proposed Adjustments to Test Year Results** |
| **MPP-6T** |  |  | **Supplemental Direct Testimony of Michael P. Parvinen** |
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| **Jennifer G. Gross, Regulatory Analyst, Cascade Natural Gas** |
| **JGG-1T** | **Jennifer G. Gross for Cascade Natural Gas** |  |  | **Direct Testimony of Jennifer G. Gross** |
| **JGG-2** |  |  | **Authorized Margin Revenue Summary Sheet**  |
|  |  |  |  |
| **Ronald J. Amen, Director, Black & Veatch Corporation** |
| **RJA-1T** | **Ronald J. Amen for Cascade Natural Gas** |  |  | **Direct Testimony of Ronald J. Amen** |
| **RJA-2** |  |  | **Summary of Non-Gas COSS results** |
| **RJA-3** |  |  | **Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class** |
| **RJA-4** |  |  | **Analysis of Revenue by Detailed Tariff Schedule** |
| **RJA-5** |  |  | **Residential Impact by Month** |
| **RJA-6** |  |  | **Impact of Recommended Rate Changes**  |
| **RJA-7** |  |  | **Determination of Gas Resource Demand Costs by Customer Class** |
| **RJA-8** |  |  | **Resume of Ronald J. Amen** |
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| **Pamela J. Archer, Supervisor, Regulatory Analysis, Cascade Natural Gas** |
| **PJA-1T** | **Pamela J. Archer for Cascade Natural Gas** |  |  | **Direct Testimony of Pamela J. Archer** |
| **PJA-2** |  |  | **Revenue Proof** |
| **PJA-3** |  |  | **Revised Tariff Sheets** |
| **PJA-4** |  |  | **Current Tariff Sheets** |
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