

ATTACHMENT G

Cascade Natural Gas 2024 General Rate Case – Index of Testimony and Exhibits Docket UG 240008

1. **Nicole A. Kivisto**, Chief Executive Officer of MDU Resources Group, Inc. and President and Chief Executive Office of CNGC, introduces CNGC and provides an overview of the relief CNGC is seeking in this case, why that relief is necessary, and the testimony that CNGC is presenting to support that request.

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2. **Scott W. Madison**, Executive Vice President of Business Development and Gas Supply at CNGC, addresses CNGC’s high-level considerations related to the regulatory and policy landscape, particularly decarbonization efforts, clean energy strategies, and its ongoing efforts to support the state’s greenhouse gas reduction goals.

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3. **Noemi Ortiz**, Manager of Energy Efficiency Programs at CNGC and provides an overview of the actions CNGC has taken on integrating an equity lens into its decision-making processes.

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4. **Lori A. Blattner**, Director, Regulatory Affairs for CNGC, and provides an overview of CNGC's multiyear rate plan and how it addresses the reporting requirements.

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5. **Tammy J. Nygard**, Controller for CNGC, provides an overview of CNGC's cost of debt, capital structure, rate of return, and capital expenditures.

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6. **Ann E. Bulkley**, Principal at The Brattle Group, presents evidence regarding the appropriate return on equity for CNGC and assesses CNGC's proposed capital structure for ratemaking.

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AEB-16	240008-CNGC-Exh-AEB-16-3-29-24.pdf
AEB-17C	240008-CNGC-Exh-AEB-17C-3-29-24 (C).pdf 240008-CNGC-Exh-AEB-17C-3-29-24 (R).pdf

7. **Jacob A. Darrington**, Manager of Regulatory Affairs for CNGC, provides an overview of CNGC's proposed revenue requirement for each rate effective year and discusses CNGC's summary of adjusted test year revenues by rate schedule and the adjustments.

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JAD-8 240008-CNGC-Exh-JAD-8-3-29-24.pdf

8. **Stephanie A. Sievert**, Vice President, Chief Accounting Officer, and Controller for MDU Resources Group, Inc., the parent company of CNGC, provides an overview of CNGC's overall pension plan and recommended pension expense.

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9. **Kirsti B. Hourigan**, Director of Human Resources for the Utilities Group business unit at Montana Dakota Utilities Co., a wholly-owned subsidiary of MDU Resources Group, Inc., provides an overview of CNGC's process for setting total compensation for its employees, supports CNGC's proposed restating adjustment of 2023 wages for union employees, as well as its pro forma adjustment of 2024 and 2025 wage increases for union and non-union employees, and its proposed restating adjustment for 2023 incentive compensation.

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KBH-3C 240008-CNGC-Exh-KBH-3C-3-29-24 (C).pdf
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240008-CNGC-Exh-KBH-5C-3-29-24 (R).pdf

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10. **Daniel L. Tillis**, Director of Customer Service at CNGC, provides an overview of CNGC’s Customer Service-related topics and changes that were implemented because of the COVID-19 pandemic and bill payment assistance services, including a bill discount and arrearage relief program, and other available assistance services and programs available to customers.

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- DLT-2 240008-CNGC-Exh-DLT-2-3-29-24.pdf
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11. **Brian L. Robertson**, Manager of Supply Resource Planning at CNGC, provides an overview of the adjustments necessary regarding weather normalization.

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- BLR-2 240008-CNGC-Exh-BLR-2-3-29-24.pdf
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12. **Patrick C. Darras**, Vice-President, Engineering and Operations Services for CNGC, provides an overview of CNGC’s capital spending process and capital projects completed since the last rate case.

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- PCD-2 240008-CNGC-Exh-PCD-2-3-29-24.pdf

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13. **Eric P. Martuscelli**, Vice President of Field Operations for CNGC, provides an overview of GNGC’s project selection and budgeting process, and its capital spending and growth projects.

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14. **Hart Gilchrist**, Vice President, Safety, Process Improvement and Operations Systems for CNGC, provides an overview of GNGC’s proposed work and asset management system deployment, GIS upgrade implementation, and other minor provisional plant additions, including asset management tools.

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15. **Ronald J. Amen**, Managing Partner at Atrium Economics, LLC, provides the load study analysis for determining each customer class's contribution to CNGC's system's peak load, presents the development of CNGC's allocated cost of service study, and proposed rate spread and rate design.

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16. **Zach L. Harris**, Manager Regulatory Affairs at CNGC, provides an overview of CNGC's tariff schedules, changes to tariff structure, and decoupling mechanism.

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