

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-210755
Cascade Natural Gas Corporation
2021 General Rate Case**

PUBLIC COUNSEL DATA REQUEST NO. 054

“CONFIDENTIAL” Table of Contents

DR NO.	“CONFIDENTIAL” Material
054	Shaded information is designated as EXEMPT per WAC 480-07-160 as marked in Attachment A to Cascade Natural Gas Corporation’s Response to Public Counsel Request No. 054.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-210755
Cascade Natural Gas Corporation
2021 General Rate Case**

PUBLIC COUNSEL DATA REQUEST NO. 054:

Board of Directors. Cascade Response to AWEC Data Request 67.

Please provide the Board of Directors expenses recorded in 2021 expenses reported in the response to AWEC Data Request 67, Attachment 1.

Response:

Please see Cascade Natural Gas Corporation's ("Cascade") Response to Public Counsel Data Request No. 053 for Board of Director's expenses recorded in 2021.

Attached as Attachment A to Cascade's Response to Public Counsel Data Request No. 054, please find a document containing Director and Officer insurance cost.

The total amount of \$270,233.02 was allocated on the 3-factor percentage, which in 2021 was 74.89% for Washington, or \$202,377.51. The amount is not broken out by directors & officers.

Shaded information is designated as EXEMPT per WAC 480-07-160 as marked in Attachment A to Cascade Natural Gas Corporation's Response to Public Counsel Request No. 054.

**ATTACHMENT A to Cascade's Response
to WUTC Staff Data Request
No. 054**



INVOICE

Marsh USA Inc.
Minneapolis MN
(612) 692-7400

Page	1 of 2
Invoice Total	1,973,099.13 USD
Invoice No.	271514025391
Invoice Date	11/11/2021
Effective Date	11/01/2021
Client No.	2715100000
Installment No.	

Billed To: **Josh Jeffers**
MDU Resources Group, Inc.
1200 W Century Ave
Bismarck, ND 58503-0911

If you are not currently receiving invoices via e-mail but would like to do so, please notify your Marsh client team.

Remittance Copy

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

Detach and remit this portion with your payment

Client No.	Invoice No.	Payment Due	Invoice Total	Amount Paid
2715100000	271514025391	Immediate	1,973,099.13 USD	

Thank you for your prompt payment.

Please indicate Invoice Number 271514025391 on your remittance.

Additionally, for ACH or wire payments, e-mail remittance detail to: FiduciaryserviceRequest.US@marsh.com

By ACH: Bank Name: [REDACTED]
ACH Routing: [REDACTED]
Account Title: [REDACTED]
Account Number: [REDACTED]

By Wire: Bank Name: [REDACTED]
Wire Routing: [REDACTED]
Account Title: [REDACTED]
Account Number: [REDACTED]

By Mail: Marsh USA, Inc.
P.O. Box 846015
Dallas, TX 75284-6015 USA

Shaded Information is Designated
EXEMPT per WAC 480-07-160

2715140253915 019730991379

INVOICE



Marsh USA Inc.
 Minneapolis MN
 (612) 692-7400

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Josh Jeffers
 MDU Resources Group, Inc.
 1200 W Century Ave
 Bismarck, ND 58503-0911

Billed To:

Original
 Policy Holder: **MDU Resources Group, Inc.**
 Billing Effective Date: **11/01/2021**

Insurer	Policy No./ Project No.	Expiration Date	Description/Type of Coverage	Item	Amount
ENDURANCE ✓	ADX10012000504	11/01/2022	Excess Side-A DIC D&O	PREMIUM	67,400.00
OLD REPUBLIC ✓	ORPRO12101428	11/01/2022	Excess Side-A DIC D&O	PREMIUM	40,250.00
TRAVELER C&S A ✓	107000564	11/01/2022	Excess Side-A DIC D&O	PREMIUM	20,125.00
BEAZLEY ✓	V20A5B210501	11/01/2022	Commercial Crime	PREMIUM	52,471.00
ENERGY ✓	29518121DO	11/01/2022	Excess D&O	PREMIUM	405,750.00
ENERGY ✓	29518121DO	11/01/2022	Excess D&O	SURPLUS LN TAX	7,100.63
XL SPECIALTY ✓	ELU17912221	11/01/2022	Excess D&O	PREMIUM	122,783.00
AXIS INSURANCE ✓	P00100020959902	11/01/2022	Excess D&O	PREMIUM	57,248.00
AEGIS ✓	FP5727205P	11/01/2022	Fiduciary Liability	PREMIUM	147,000.00
AEGIS ✓	FP5727205P	11/01/2022	Fiduciary Liability	SURPLUS LN TAX	2,572.50
AEGIS ✓	DP5039721P	11/01/2022	Direct&Off Liab	PREMIUM	710,000.00
AEGIS ✓	DP5039721P	11/01/2022	Direct&Off Liab	SURPLUS LN TAX	12,425.00
AXIS INSURANCE ✓	P00100024501903	11/01/2022	Other Employ Practice Liab	PREMIUM	160,474.00
FEDERAL INS ✓	82111588	11/01/2022	Other Employ Practice Liab	PREMIUM	93,000.00
OLD REPUBLIC ✓	ORPRO15100148	11/01/2022	Other Employ Practice Liab	PREMIUM	53,000.00
ENDURANCE ✓	EPX30001408302	11/01/2022	Other Employ Practice Liab	PREMIUM	21,500.00

Invoice Comments:

This document is the 2021 FINPRO invoice. For detailed layer specific information please see the correlating FINPRO CBI. Please contact Amber Johnson <amber.johnson@marsh.com> if you have any questions concerning this invoice

Invoice Total 1,973,099.13

Marsh earns and retains interest income on premium payments held by Marsh on behalf of insurers during the period between receipt of such payments from clients and the time such payments are remitted to the applicable insurer, where permitted by law.

Director & Officer premium, Fiduciary and Crime

D&O \$ 1,443,081.63

1.1655.09	32.20%	\$ 464,672.28	MDU
47.1655.11	16.00%	\$ 230,893.06	CNGC ✓
48.1655.17012	9.30%	\$ 134,206.59	IGC
5.1460.10	8.70%	\$ 125,548.10	WBI
5.1460.12	0.10%	\$ 1,443.08	WBIES
5.1460.2	25.10%	\$ 362,213.49	KRC
67.1460.001	8.60%	\$ 124,105.02	CSG
100.00%		\$ 1,443,081.63	

Fiduciary \$ 149,572.50

1.1655.09	32.20%	\$ 48,162.35	MDU
47.1655.11	16.00%	\$ 23,931.60	CNGC ✓
48.1655.17012	9.30%	\$ 13,910.24	IGC
5.1460.10	8.70%	\$ 13,012.81	WBI
5.1460.12	0.10%	\$ 149.57	WBIES
5.1460.2	25.10%	\$ 37,542.70	KRC
67.1460.11	8.60%	\$ 12,863.24	CSG
100.00%		\$ 149,572.50	

Crime \$ 52,471.00

1.1655.09	32.20%	\$ 16,895.66	MDU
47.1655.11	16.00%	\$ 8,395.36	CNGC ✓
48.1655.17012	9.30%	\$ 4,879.80	IGC
5.1460.10	8.70%	\$ 4,564.98	WBI
5.1460.12	0.10%	\$ 52.47	WBIES
5.1460.2	25.10%	\$ 13,170.22	KRC
67.1460.001	8.60%	\$ 4,512.51	CSG
100.00%		\$ 52,471.00	

EPL \$ 327,974.00

1.1655.09	\$ 21,826.00	MDU
47.1655.11	\$ 7,013.00	CNGC ✓
48.1655.17012	\$ 4,909.00	IGC
5.1460.10	\$ 6,864.00	WBI
8001.7920	\$ 5,504.00	MDUR
5.1460.2	\$ 114,736.00	KRC
67.1460.001	\$ 167,122.00	CSG
\$ 327,974.00		

11-1-2021 to 11-1-2022 Policy Term

Directors & Officers	Premium	Surplus Lines Tax*	Total
Primary (Aegis)	\$ 710,000.00	\$ 12,425.00	\$ 722,425.00
1st Excess (EIM)	\$ 405,750.00	\$ 7,100.63	\$ 412,850.63
2nd Excess (XL Specialty)	\$ 122,783.00		\$ 122,783.00
3rd Excess (Axis)	\$ 57,248.00		\$ 57,248.00
4th Excess Side A DIC (Endurance)	\$ 67,400.00		\$ 67,400.00
5th Excess Side A DIC Excess (Old Republic)	\$ 40,250.00		\$ 40,250.00
6th Excess Side A DIC Excess (Travelers)	\$ 20,125.00		\$ 20,125.00
Grand Total Directors and Officers	\$ 1,423,556.00	\$ 19,525.63	\$ 1,443,081.63

Fiduciary	Premium	Surplus Lines Tax*	Total
Aegis	\$ 147,000.00	\$ 2,572.50	\$ 149,572.50

Crime	Premium	Surplus Lines Tax*	Total
Beazley	\$ 52,471.00		\$ 52,471.00

EPL	Premium	Surplus Lines Tax*	Total
axis premium (Primary)	\$ 160,474.00		\$ 160,474.00
federal insurance (1st excess)	\$ 93,000.00		\$ 93,000.00
Old Republic (2nd Excess)	\$ 53,000.00		\$ 53,000.00
Endurance	\$ 21,500.00		\$ 21,500.00
	\$ 327,974.00		\$ 327,974.00

Total FinPro Program \$ 1,951,001.00 \$ 22,098.13 \$ 1,973,099.13

*Surplus Lines tax is for non admitted insurance carriers in state of North Dakota (Tax Rate is .0175)

Corporate Allocation sheet comes from Aimee and Corp Accting group - used July 21- Dec 21 since it is allocated in Nov

EPL is calculated based on Employee count - see EPL tab

1.1655.09	\$ 551,556.29	MDU
✓47.1655.11	\$ 270,233.02	CNGC
48.1655.17012	\$ 157,905.64	IGC
5.1460.10	\$ 149,989.89	WBI
5.1460.12	\$ 1,645.13	WBIES
5.1460.2	\$ 527,662.41	KRC
67.1460.11	\$ 308,602.76	CSG
8001.792	\$ 5,503.99	MDUR
\$ 1,973,099.13		

Account Ledger Inquiry - Work With Account Ledger

Account *Prepaid Insurance*Ledger Type 1 *General Ledger*From Date * Thru Date * Type/Subledger
 Posted
 Unposted
 All
 YTD
Cumulative

Records 1 - 10

<input type="checkbox"/>	<input type="checkbox"/>	Do Ty	Doc Number	G/L Date	Explanation	LT 1 Debit	LT 1 Credit	Purchase Order	Units	P C	Sub-ledger	Sub Type
<input type="checkbox"/>	<input checked="" type="checkbox"/>	PM	2191486	11/18/2021	HELMSMAN MANAGEMENT ...	480.00				P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	PM	2191491	11/18/2021	HELMSMAN MANAGEMENT ...	677.00				P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	PV	4292	11/24/2021	MARSH USA INC	200.00				P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	PV	4293	11/24/2021	MARSH USA INC	844.00				P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	PV	4294	11/24/2021	MARSH USA INC	270,233.02				P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	JE	60374	11/30/2021	PPDINS1121-PREPAID INS...		146,806.48-			P		
<input type="checkbox"/>	<input checked="" type="checkbox"/>				Column Total	272,434.02	146,806.48-					
<input type="checkbox"/>	<input checked="" type="checkbox"/>				Ledger Total	125,627.54						
<input type="checkbox"/>	<input checked="" type="checkbox"/>				Posted Total	272,434.02	146,806.48-					
<input type="checkbox"/>	<input checked="" type="checkbox"/>				Unposted Total							