

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS
CORPORATION,

Respondent.

DOCKET UG-240008

**EXHIBIT BGM-8
CASCADE LEGAL EXPENSES**

| FERC Minor | FERC Minor | Document No | G/L Date | Per No | FY | Amount | WA Direct | WA Allocated | Description | Explanation Alpha Name |
|------------|------------------|-------------|------------|--------|----|------------|------------|--------------|-----------------------------------------------------------------|--------------------------------|
| 923 | Outside Services | 411492 | 8/10/2023 | 8 | 23 | 129.73 | - | 97.39 | WEG Other/Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 410673 | 7/31/2023 | 7 | 23 | 18,293.11 | - | 13,732.64 | Export Users Group 2019 General Matters | WEISBERG LAW CORPORATION |
| 923 | Outside Services | 410674 | 7/31/2023 | 7 | 23 | 2,603.72 | - | 1,954.61 | Export Users Group 2023 General Matters | WEISBERG LAW CORPORATION |
| 923 | Outside Services | 410675 | 7/31/2023 | 7 | 23 | 14,815.30 | - | 11,121.85 | Export Users Group 2018 General Matters | WEISBERG LAW CORPORATION |
| 923 | Outside Services | 407892 | 6/30/2023 | 6 | 23 | 1,058.05 | - | 794.28 | WEG Regulatory Matters and Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 407617 | 6/28/2023 | 6 | 23 | 266.05 | - | 199.72 | Firm Transportation-Linked Export (FT-LE) Service Application | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 407619 | 6/28/2023 | 6 | 23 | 448.45 | - | 336.65 | Reaffirmation of the North Montney Mainline Tolling Methodology | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 407620 | 6/28/2023 | 6 | 23 | 366.64 | - | 275.24 | TTFP Procedures | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 407622 | 6/28/2023 | 6 | 23 | 314.16 | - | 235.84 | WEG Regulatory Matters and Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 404108 | 5/17/2023 | 5 | 23 | 454.92 | - | 341.51 | WEG Regulatory Matters and Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 397329 | 2/16/2023 | 2 | 23 | 354.57 | - | 266.18 | WEG Regulatory Matters and Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 397333 | 2/16/2023 | 2 | 23 | 108.10 | - | 81.15 | WEG Regulatory Matters and Administration | REGULATORY LAW CHAMBERS |
| 923 | Outside Services | 424798 | 12/31/2023 | 12 | 23 | 469.80 | - | 352.68 | General Labor | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 422622 | 12/12/2023 | 12 | 23 | 6,257.26 | - | 4,697.33 | Welder Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 420425 | 11/14/2023 | 11 | 23 | 261.00 | - | 195.93 | General Empl | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 420426 | 11/14/2023 | 11 | 23 | 1,722.60 | - | 1,293.16 | Meter Inspector Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 418663 | 10/23/2023 | 10 | 23 | 3,002.26 | - | 2,253.80 | 2021 Collective Bargaining with ICWUC Local 121-C | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 418345 | 10/18/2023 | 10 | 23 | 261.00 | - | 195.93 | Welder Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 17316 | 9/19/2023 | 9 | 23 | 991.80 | - | 744.54 | Meter Inspector Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 415216 | 9/19/2023 | 9 | 23 | 14,250.60 | - | 10,697.93 | Welder Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 414128 | 9/8/2023 | 9 | 23 | 417.60 | - | 313.49 | General Labor | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 413964 | 8/31/2023 | 8 | 23 | 13,102.20 | - | 9,835.82 | Welder Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 408474 | 7/11/2023 | 7 | 23 | 1,252.80 | - | 940.48 | Meter Inspector Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 408477 | 7/11/2023 | 7 | 23 | 208.80 | - | 156.75 | General Labor | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 407627 | 6/28/2023 | 6 | 23 | 7,568.40 | - | 5,681.60 | Pendleton Outside Contractors (Timeliness) Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 404710 | 5/25/2023 | 5 | 23 | 4,384.80 | - | 3,291.67 | Pendleton Outside Contractors (Timeliness) Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 404312 | 5/19/2023 | 5 | 23 | 165.30 | - | 124.09 | Meter Inspector Job Award Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 402657 | 4/25/2023 | 4 | 23 | 3,533.35 | - | 2,652.49 | Pendleton Outside Contractors (Timeliness) Grievance | OGLETREE, DEAKINS, NASH |
| 923 | Outside Services | 68456 | 12/31/2023 | 12 | 23 | (6,414.17) | (6,414.17) | - | Miss coded, should have gone to 5914 (Bank Service Fees) | DEFWA1223 - BREMERTON MGP |
| 923 | Outside Services | 47320 | 11/8/2023 | 11 | 23 | 175.00 | 175.00 | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 43749 | 7/10/2023 | 7 | 23 | 204.00 | 204.00 | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 42765 | 5/31/2023 | 5 | 23 | 105.00 | 105.00 | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 404589 | 5/24/2023 | 5 | 23 | (0.50) | (0.50) | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 42533 | 5/23/2023 | 5 | 23 | 744.00 | 744.00 | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 40989 | 3/31/2023 | 3 | 23 | 198.00 | 198.00 | - | Bellingham MGP | VERIS LAW GROUP PLLC |
| 923 | Outside Services | 397472 | 2/17/2023 | 2 | 23 | 722.50 | 722.50 | - | Insurance Coverage Advice | GORDON TILDEN THOMAS & CORDELL |
| 923 | Outside Services | 65869 | 4/30/2023 | 4 | 23 | 145.00 | - | 108.85 | Law office of Jenny Rae Foreman (consultation) | J PALMER 4-23 |
| 923 | Outside Services | 394372 | 1/10/2023 | 1 | 23 | 8,584.00 | - | 6,444.01 | Cascade RNG | BAKER BOTTS LLP |

453,544.34 189,494.54

Total Washington 643,038.88

WA Allocation %
 3 Factor formula 75.07%

| FY | Per No | G/L Date | Explanation - Remark | Explanation Alpha Name | Description | WA | CNG Regulated WA \$ |
|----|--------|------------|-------------------------|--------------------------------|----------------------------------------------------|--------|---------------------|
| 23 | 1 | 1/9/2023 | MATTER 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 1,642.12 |
| 23 | 1 | 1/9/2023 | MATTER 124152.4000 | PERKINS COIE LLP | General Trademarks | 0.7507 | 36.03 |
| 23 | 2 | 2/7/2023 | MATTER #124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 1,642.12 |
| 23 | 2 | 2/8/2023 | MATTER 124152.4000 | PERKINS COIE LLP | General Trademarks | 0.7507 | 77.53 |
| 23 | 3 | 3/6/2023 | MATTER #124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 270.48 |
| 23 | 3 | 3/6/2023 | MATTER #124152.4000 | PERKINS COIE LLP | General Trademarks | 0.7507 | 38.29 |
| 23 | 3 | 3/6/2023 | MATTER #124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 1,642.12 |
| 23 | 4 | 4/17/2023 | Matter # 124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 2,667.39 |
| 23 | 4 | 4/17/2023 | Matter # 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 1,642.12 |
| 23 | 5 | 5/11/2023 | 124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 2,152.62 |
| 23 | 5 | 5/11/2023 | 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 1,642.12 |
| 23 | 6 | 6/12/2023 | MATTER 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 7 | 7/12/2023 | Matter 124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 119.45 |
| 23 | 7 | 7/12/2023 | Matter 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 8 | 8/9/2023 | MATTER 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 8 | 8/11/2023 | MATTER 124152.4009.US01 | PERKINS COIE LLP | MDU Resources Group, Inc.Building A Strong America | 0.7507 | 33.77 |
| 23 | 8 | 8/11/2023 | MATTER 124152.4010.US01 | PERKINS COIE LLP | Building A Strong America | 0.7507 | 33.77 |
| 23 | 8 | 8/28/2023 | PERKINS COIE - 0523 | PERKINS COIE LLP | 401(k) Retirement Plan | 0.7507 | 484.24 |
| 23 | 9 | 9/15/2023 | MATTER 124152.0011 | PERKINS COIE LLP | 401(k) Retirement Plan | 0.7507 | 1,667.73 |
| 23 | 9 | 9/18/2023 | Matter 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 9 | 9/19/2023 | MATTER 124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 37.21 |
| 23 | 10 | 10/10/2023 | Matter 124152.0011 | PERKINS COIE LLP | 401(k) Retirement Plan | 0.7507 | 749.78 |
| 23 | 10 | 10/10/2023 | Matter 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 11 | 11/7/2023 | MATTER 124152.0010 | PERKINS COIE LLP | General Employee Benefits | 0.7507 | 366.32 |
| 23 | 11 | 11/7/2023 | MATTER 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 11 | 11/8/2023 | Matter 124152.0011 | PERKINS COIE LLP | 401(k) Retirement Plan | 0.7507 | 50.69 |
| 23 | 12 | 12/19/2023 | MATTER 124152.0003 | PERKINS COIE LLP | Corp and Securities (fixed fee) | 0.7507 | 2,233.28 |
| 23 | 12 | 12/19/2023 | MATTER 124152.0002 | PERKINS COIE LLP | Corporate Governance and Securities | 0.7507 | 1,084.40 |
| 23 | 12 | 12/19/2023 | MATTER 124152.0011 | PERKINS COIE LLP | 401(k) Retirement Plan | 0.7507 | 1,429.51 |
| 23 | 4 | 4/14/2023 | FILE 2061773.0008 | STINSON LEONARD STREET LLP | General Corporate | 0.7507 | 50.67 |
| 23 | 5 | 5/31/2023 | FILE 2061773.0004 | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 95.66 |
| 23 | 12 | 12/31/2023 | FILE 2061773.0004 | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 143.26 |
| 23 | 7 | 7/18/2023 | PROFESSIONAL SERVICES | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 163.74 |
| 23 | 7 | 7/18/2023 | PROFESSIONAL SERVICES | STINSON LEONARD STREET LLP | Employment Retainer | 0.7507 | 2,297.14 |
| 23 | 7 | 7/26/2023 | File 2061773.0008 | STINSON LEONARD STREET LLP | General Corporate | 0.7507 | 795.12 |
| 23 | 7 | 7/31/2023 | File 2061773.0004 | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 1,010.59 |
| 23 | 8 | 8/18/2023 | PROFESSIONAL SERVICES | STINSON LEONARD STREET LLP | General Corporate | 0.7507 | 15.77 |
| 23 | 9 | 9/7/2023 | FILE 2061773.0027 | STINSON LEONARD STREET LLP | Construction General | 0.7507 | 22.66 |
| 23 | 9 | 9/8/2023 | PROFESSIONAL SERVICES | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 1,280.04 |
| 23 | 10 | 10/24/2023 | FILE 2061773.0004 | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 336.15 |
| 23 | 11 | 11/28/2023 | File 2061773.0004 | STINSON LEONARD STREET LLP | General Labor and Employment Matters | 0.7507 | 1,122.84 |
| 23 | 3 | 3/14/2023 | MATTER #10059.00001 | VERIS LAW GROUP PLLC | General Representation | 0.7507 | 24.61 |
| 23 | 6 | 6/28/2023 | MATTER 10019.00001 | VERIS LAW GROUP PLLC | General Representation | 0.7507 | 58.34 |
| 23 | 6 | 6/22/2023 | CLE ATTENDANCE/EXPENSE | KUNTZ, DANIEL | CLE ATTENDANCE/EXPENSE | 0.7507 | 380.25 |
| 23 | 7 | 7/10/2023 | LEGAL SERVICES | KUNTZ, DANIEL | Legal Services | 0.7507 | 5,681.60 |
| 23 | 8 | 8/9/2023 | LEGAL SERVICES | KUNTZ, DANIEL | Legal Services | 0.7507 | 3,417.00 |
| 23 | 9 | 9/12/2023 | LEGAL SERVICES | KUNTZ, DANIEL | Legal Services | 0.7507 | 1,768.80 |
| 23 | 7 | 7/31/2023 | ACCT 7607308 | CORPORATION SERVICE COMPANY (C | Prairie Cascade Energy Holdings, LLC | 0.7507 | 306.29 |

54,113.30