

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WUTC v. Cascade Natural Gas Corp.
Docket UG-170929
Public Counsel
UG-170929**

Request No. 92

Date prepared: 12/19/2017

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PC-92 Re: Labor Costs.

Refer to the response to PC-35. For each of the plans listed in the response, please identify the number of CNG employees that participated in the plan during the test year. Additional, please explain why the list of the plans being provided is considered to be confidential by the Company (i.e., not the plans themselves, but the identification of the existing plans). If the list of the plans is not considered confidential by the Company, please so state.

Response:

1. MDU Utility Group Employee Incentive Plan 2016 (147 employees)
2. MDU Utility Group Senior Management Incentive Plan 2016 (6 employees)
3. MDU Resource Group Inc. Executive Compensation Program Plan 2016 (1 employee)
4. MDU Resource Group Inc. Long Term Performance-Based Incentive Plan 2016 (1 employee)
5. MDU Resource Group Inc. Nonqualified Defined Contribution Plan (1 employee)

Per the Plan document, “The Plan and the financial performance targets are designed for Company use only, are deemed confidential and are not to be discussed or shared outside the Company.” We have a history of sharing this information with our regulatory bodies, so long as they can guarantee the information will not be available to the public. This is confidential for several reasons – the largest being that our financial target is forward-looking. This is also proprietary information as it is a competitive tool to help us attract and retain strong employees.