

**CASCADE NATURAL GAS CORPORATION GENERAL RATE CASE
Docket UG-260127**

**ATTACHMENT G: INDEX AND ELECTRONIC FILE NAMES
OF TESTIMONY AND EXHIBITS**

May 29, 2026

ATTACHMENT G

Cascade Natural Gas Corporation 2026 Multiyear Rate Plan

Index and Electronic File Names of Testimony and Exhibits

Docket UG-260127

1. Stephanie A. Sievert, Chief Accounting & Regulatory Affairs Officer for MDU Resources Group, Inc., presents testimony regarding Cascade’s corporate profile and its “CORE” strategy and serves as the policy and narrative framework for Cascade’s proposed multiyear rate plan (“MYRP”), including the context in which this case is filed, the strategic considerations shaping the Company’s proposal, and a roadmap for how the Washington Utilities and Transportation Commission (“Commission”) may evaluate the testimony and evidence submitted by other Company witnesses.

Exhibit	Description	File Name
SAS-1T	Direct Testimony of Stephanie A. Sievert	260127-CNGC-Exh-SAS-1T-5-29-26.pdf
SAS-2	S&P Global Ratings Research Update October 10, 2023	260127-CNGC-Exh-SAS-2-5-29-26.pdf
SAS-3	S&P Global Ratings Research Update November 8, 2023	260127-CNGC-Exh-SAS-3-5-29-26.pdf
SAS-4	S&P Global Ratings Research Update March 30, 2026	260127-CNGC-Exh-SAS-4-5-29-26.pdf
SAS-5	Fitch Rating Action Commentary July 25, 2024	260127-CNGC-Exh-SAS-5-5-29-26.pdf
SAS-6	Fitch Rating Agency Commentary July 2, 2025	260127-CNGC-Exh-SAS-6-5-29-26.pdf
SAS-7	Moody’s Ratings Action August 15, 2025	260127-CNGC-Exh-SAS-7-5-29-26.pdf

2. Noemi Ortiz, Manager, Energy Efficiency Programs for Cascade, presents testimony regarding how Cascade has met its equity and Equity Advisory Group (“EAG”) commitments from the prior MYRP settlement, including integrating equity into operations, customer outreach, and regulatory decision-making.

Exhibit	Description	File Name
NO-1T	Direct Testimony of Noemi Ortiz	260127-CNGC-Exh-NO-1T-5-29-26.pdf
NO-2	Direct Testimony of Noemi Ortiz, UG-240008	260127-CNGC-Exh-NO-2-5-29-26.pdf

Exhibit	Description	File Name
NO-3	2025 Equity Advisory Group Meeting Agendas	260127-CNGC-Exh-NO-3-5-29-26.pdf
NO-4	MYRP EAG Topic Schedule Presentation	260127-CNGC-Exh-NO-4-5-29-26.pdf
NO-5	Vendor Selection Presentation	260127-CNGC-Exh-NO-5-5-29-26.pdf
NO-6	MDUR Supplier Tracking Sheet	260127-CNGC-Exh-NO-6-5-29-26.pdf
NO-7	EAG Member Solicitation Email	260127-CNGC-Exh-NO-7-5-29-26.pdf
NO-8	IIJA-IRA Presentation	260127-CNGC-Exh-NO-8-5-29-26.pdf
NO-9	Advisory Group Agendas and Rate Case Presentation	260127-CNGC-Exh-NO-9-5-29-26.pdf

3. Dan L. Tillis, Director, Customer Services for Cascade, presents testimony regarding Cascade’s customer service, affordability, and equity-related practices, including compliance with the prior MYRP.

Exhibit	Description	File Name
DLT-1T	Direct Testimony of Daniel L. Tillis	260127-CNGC-Exh-DLT-1T-5-29-26.pdf
DLT-2	J.D. Power Summary for Cascade Natural Gas	260127-CNGC-Exh-DLT-2-5-29-26.pdf
DLT-3	CARES Advisory Group Agendas and Meeting Notes	260127-CNGC-Exh-DLT-3-5-29-26.pdf
DLT-4	2024-2025 CARES Annual Report	260127-CNGC-Exh-DLT-4-5-29-26.pdf
DLT-5	CARES Outreach Presentation	260127-CNGC-Exh-DLT-5-5-29-26.pdf
DLT-6	Cascade Tariff Rule 20 and Schedule 302	260127-CNGC-Exh-DLT-6-5-29-26.pdf

4. Tammy J. Nygard, Controller for MDU Resources, reviews the Company’s capital structure and addresses the Company’s cost of debt and the overall rate of return.

Exhibit	Description	File Name
TJN-1T	Direct Testimony of Tammy J. Nygard	260127-CNGC-Exh-TJN-1T-5-29-26.pdf
TJN-2	Proposed Utility Capital Structure	260127-CNGC-Exh-TJN-2-5-29-26.pdf
TJN-2	Native Excel Version of Proposed Utility Capital Structure	260127-CNGC-Exh-TJN-2-5-29-26.xlsx

5. Ann E. Bulkley, Principal at The Brattle Group, presents evidence and provides a recommendation regarding the appropriate return on equity for the Company and assesses the reasonableness of its proposed capital structure for ratemaking purposes. Witness Bulkley underscores the importance of maintaining strong credit ratings to ensure affordable access to capital and mitigate financial risk.

Exhibit	Description	File Name
AEB-1T	Direct Testimony of Ann E. Bulkley	260127-CNGC-Exh-AEB-1T-5-29-26.pdf
AEB-2	Résumé and Testimony Listing	260127-CNGC-Exh-AEB-2-5-29-26.pdf
AEB-3	Summary of Results of the Cost of Equity Analyses	260127-CNGC-Exh-AEB-3-5-29-26.pdf
AEB-4	Proxy Group Screening	260127-CNGC-Exh-AEB-4-5-29-26.pdf
AEB-5	Constant Growth DCF Analysis	260127-CNGC-Exh-AEB-5-5-29-26.pdf
AEB-6	CAPM and ECAPM Analysis	260127-CNGC-Exh-AEB-6-5-29-26.pdf
AEB-7	Historical Long-Term Average Beta Coefficient	260127-CNGC-Exh-AEB-7-5-29-26.pdf
AEB-8	Market Return	260127-CNGC-Exh-AEB-8-5-29-26.pdf
AEB-9	Bond Yield Plus Risk Premium Analysis	260127-CNGC-Exh-AEB-9-5-29-26.pdf
AEB-10	Capital Expenditure	260127-CNGC-Exh-AEB-10-5-29-26.pdf
AEB-11	Regulatory Risk Assessment	260127-CNGC-Exh-AEB-11-5-29-26.pdf
AEB-12	RRA Regulatory Ranking	260127-CNGC-Exh-AEB-12-5-29-26.pdf
AEB-13	S&P Credit Supportiveness Ranking	260127-CNGC-Exh-AEB-13-5-29-26.pdf
AEB-14	Size Premium Calculation	260127-CNGC-Exh-AEB-14-5-29-26.pdf
AEB-15	Flotation Cost Calculation	260127-CNGC-Exh-AEB-15-5-29-26.pdf
AEB-16	Capital Structure	260127-CNGC-Exh-AEB-16-5-29-26.pdf
AEB-3 through AEB-16	Native Excel Version of Exhibits AEB-3 through AEB-16	260127-CNGC-Exh-AEB-3-through-AEB-16-5-29-26.xlsx
AEB-17	Cited Sources	260127-CNGC-Exh-AEB-17-5-29-26.pdf
AEB-18C	Confidential Cited Sources (Confidential)	260127-CNGC-Exh-AEB-18C-5-29-26 (C).pdf
AEB-18C	Confidential Cited Sources (Redacted)	260127-CNGC-Exh-AEB-18C-5-29-26 (R).pdf

6. Michael P. Parvinen, Director, Regulatory Affairs for Cascade, explains Cascade’s proposed MYRP and how it complies with Commission guidance, including public interest, equity, energy burden, earnings tests, and performance measures. He also explains end-of-period rate base treatment and the process for reviewing and recovering plant additions.

Exhibit	Description	File Name
MPP-1HCT	Direct Testimony of Michael P. Parvinen (Highly Confidential)	260127-CNGC-Exh-MPP-1HCT-5-29-26 (HC).pdf
MPP-1HCT	Direct Testimony of Michael P. Parvinen (Redacted)	260127-CNGC-Exh-MPP-1HCT-5-29-26 (R).pdf
MPP-2	Statement of Operations and Rate of Return Reports from 2015 through 2025	260127-CNGC-Exh-MPP-2-5-29-26.pdf
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2015	260127-CNGC-Exh-MPP-2-2015-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2016	260127-CNGC-Exh-MPP-2-2016-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2017	260127-CNGC-Exh-MPP-2-2017-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2018	260127-CNGC-Exh-MPP-2-2018-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2019	260127-CNGC-Exh-MPP-2-2019-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2020	260127-CNGC-Exh-MPP-2-2020-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2021	260127-CNGC-Exh-MPP-2-2021-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2022	260127-CNGC-Exh-MPP-2-2022-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2023	260127-CNGC-Exh-MPP-2-2023-5-29-26.xlsx
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2024	260127-CNGC-Exh-MPP-2-2024-5-29-26.xlsx

Exhibit	Description	File Name
MPP-2	Native Excel Version of Statement of Operations and Rate of Return Reports from 2025	260127-CNGC-Exh-MPP-2-2025-5-29-26.xlsx

7. Jacob A. Darrington, Manager, Regulatory Affairs for Cascade, discusses Cascade’s proposed revenue requirement and supporting calculations.

Exhibit	Description	File Name
JAD-1T	Direct Testimony of Jacob A. Darrington	260127-CNGC-Exh-JAD-1T-5-29-26.pdf
JAD-2	Summary of Adjusted Test Year Revenues by Rate Schedule	260127-CNGC-Exh-JAD-2-5-29-26.pdf
JAD-3	Test Year Results of Operations Summary Sheet	260127-CNGC-Exh-JAD-3-5-29-26.pdf
JAD-4	Results of Multi-Year Rate Plan Summary Sheet	260127-CNGC-Exh-JAD-4-5-29-26.pdf
JAD-5	Multi-Year Rate Plan Revenue Requirement Calculation	260127-CNGC-Exh-JAD-5-5-29-26.pdf
JAD-6	Conversion Factor for Revenue Sensitive Costs	260127-CNGC-Exh-JAD-6-5-29-26.pdf
JAD-7	Summary of Adjustments	260127-CNGC-Exh-JAD-7-5-29-26.pdf
JAD-8	State Allocation Factors	260127-CNGC-Exh-JAD-8-5-29-26.pdf
JAD-2 through JAD-8	Native Excel Version of Exhibits JAD-2 through JAD-8 and Highly Confidential Workpapers (Highly Confidential) ¹	260127-CNGC-Exh-JAD-2-through-JAD-8-5-29-26 (HC).xlsx
JAD-2 through JAD-8	Native Excel Version of Exhibits JAD-2 through JAD-8 and Highly Confidential Workpapers (Redacted)	260127-CNGC-Exh-JAD-2-through-JAD-8-5-29-26 (R).xlsx

8. Ronald J. Amen, Atrium, presents the Company’s load study, cost of service study, proposed rate design, and resulting customer bill impacts.

Exhibit	Description	File Name
RJA-1T	Direct Testimony of Ronald J. Amen	260127-CNGC-Exh-RJA-1T-5-29-26.pdf
RJA-2	Resume of Ronald J. Amen	260127-CNGC-Exh-RJA-2-5-29-26.pdf

¹ The native Excel versions of Exhibits JAD-2 through JAD-8 are provided in the same file with highly confidential supporting workpapers.

Exhibit	Description	File Name
RJA-3	Design Day Load Study	260127-CNGC-Exh-RJA-3-5-29-26.pdf
RJA-4	Cost of Service Study	260127-CNGC-Exh-RJA-4-5-29-26.pdf
RJA-5	Class Revenue Apportionment	260127-CNGC-Exh-RJA-5-5-29-26.pdf
RJA-6	Proposed Rate Design – May 1, 2027 and May 1, 2028	260127-CNGC-Exh-RJA-6-5-29-26.pdf
RJA-7	Customer Bill Impacts – May 1, 2027 and May 1, 2028	260127-CNGC-Exh-RJA-7-5-29-26.pdf
RJA-8	Gas Supply Resources Allocation	260127-CNGC-Exh-RJA-8-5-29-26.pdf
RJA-8	Native Excel Version of Gas Supply Resources Allocation	260127-CNGC-Exh-RJA-8-5-29-26.xlsx
RJA-9HC	Native Excel Version of Cost of Service Study Results on Commission Template (Highly Confidential) ²	260127-CNGC-Exh-RJA-9HC-5-29-26 (HC).xlsx
RJA-9HC	Cost of Service Study Results on Commission Template (Redacted)	260127-CNGC-Exh-RJA-9HC-5-29-26 (R).pdf
RJA-9HC	Native Excel Version of Cost of Service Study Results on Commission Template (Redacted)	260127-CNGC-Exh-RJA-9HC-5-29-26 (R).xlsx

9. Patrick C. Darras, Vice President of Engineering, Operations Services and Compliance for Montana-Dakota Utilities Co., describes Cascade’s capital project selection and budgeting processes and provides detailed support for the Company’s capital investments placed in service since the last rate case and planned through the forecast test year.

Exhibit	Description	File Name
PCD-1T	Direct Testimony of Patrick C. Darras	260127-CNGC-Exh-PCD-1T-5-29-26.pdf
PCD-2	Provisional Additions to Plant In Service, 2026 – 2027 Major Projects	260127-CNGC-Exh-PCD-2-5-29-26.pdf
PCD-3	Provisional Additions to Plant In Service, 2026 – 2027 Minor Projects	260127-CNGC-Exh-PCD-3-5-29-26.pdf

² The unredacted, highly confidential version of Exhibit RJA-9HC is provided only as a native Excel file.

10. Eric P. Martuscelli, Vice President of Field Operations & Customer Experience for Montana-Dakota Utilities Co., discusses Cascade’s operational priorities and capital investments strategy related to growth installation and replacement projects as well as fleet services.

Exhibit	Description	File Name
EPM-1T	Direct Testimony of Eric P. Martuscelli	260127-CNGC-Exh-EPM-1T-5-29-26.pdf
EPM-2	Provisional Plant Additions Major – 2026 and 2027	260127-CNGC-Exh-EPM-2-5-29-26.pdf
EPM-3	Provisional Plant Additions Minor – 2026 and 2027	260127-CNGC-Exh-EPM-3-5-29-26.pdf
EPM-4	FP-307044 New Mount Vernon Facility	260127-CNGC-Exh-EPM-4-5-29-26.pdf

11. Zachary L. Harris, Manager of Regulatory Affairs for Cascade, provides an overview of Cascade’s rate design and proposed tariff changes, including its updates to the Company’s decoupling mechanism and margin revenue per customer. His testimony also addresses proposed tariff revisions related to renewable natural gas cost recovery, and the resulting customer bill impacts.

Exhibit	Description	File Name
ZLH-1T	Direct Testimony of Zachary L. Harris	260127-CNGC-Exh-ZLH-1T-5-29-26.pdf
ZLH-2	Residential Basic Service Charge Schedules for Peer Utilities	260127-CNGC-Exh-ZLH-2-5-29-26.pdf
ZLH-3	Authorized Margin Revenue Per Customer Calculation – 2027	260127-CNGC-Exh-ZLH-3-5-29-26.pdf
ZLH-3	Native Excel Version of Authorized Margin Revenue Per Customer Calculation – 2027	260127-CNGC-Exh-ZLH-3-5-29-26.xlsx
ZLH-4	Authorized Margin Revenue Per Customer Calculation – 2028	260127-CNGC-Exh-ZLH-4-5-29-26.pdf
ZLH-4	Native Excel Version of Authorized Margin Revenue Per Customer Calculation – 2028	260127-CNGC-Exh-ZLH-4-5-29-26.xlsx
ZLH-5	Lost and Unaccounted for Natural Gas Percentage Calculation	260127-CNGC-Exh-ZLH-5-5-29-26.pdf
ZLH-5	Native Excel Version of Lost and Unaccounted for Natural Gas Percentage Calculation	260127-CNGC-Exh-ZLH-5-5-29-26.xlsx

12. Hart Gilchrist, Vice President of Business Development and External Affairs for Cascade, explains the regulatory and policy landscape in which this rate case is being filed and describes Cascade’s balanced approach to decarbonization—combining compliance measures, capital investments, and operational strategies—to meet policy requirements while maintaining reliable and affordable service to customers.

Exhibit	Description	File Name
HG-1HCT	Direct Testimony of Hart Gilchrist (Highly Confidential)	260127-CNGC-Exh-HG-1HCT-5-29-26 (HC).pdf
HG-1HCT	Direct Testimony of Hart Gilchrist (Redacted)	260127-CNGC-Exh-HG-1HCT-5-29-26 (R).pdf
HG-2	WA Energy Consumption 2023, Lawrence Livermore National Laboratories (December 2025)	260127-CNGC-Exh-HG-2-5-29-26.pdf
HG-3	E3 Final Report, Resource Adequacy and the Energy Transition in the Pacific Northwest (April 2026)	260127-CNGC-Exh-HG-3-5-29-26.pdf
HG-4	2026 PNUCC Northwest Regional Forecast (April 2026)	260127-CNGC-Exh-HG-4-5-29-26.pdf
HG-5	NWGA Gas-Electric Coordination Initiative for Energy Reliability	260127-CNGC-Exh-HG-5-5-29-26.pdf
HG-6	Cascade Natural Gas 2025 Integrated Resource Plan Excerpt (p. 4-5 to 4-17)	260127-CNGC-Exh-HG-6-5-29-26.pdf
HG-7HC	Iogen Sagebrush RNG Comparative Analysis (Highly Confidential)	260127-CNGC-Exh-HG-7HC-5-29-26 (HC).pdf
HG-7HC	Iogen Sagebrush RNG Comparative Analysis (Redacted)	260127-CNGC-Exh-HG-7HC-5-29-26 (R).pdf
HG-7HC	Native Excel Version of Iogen Sagebrush RNG Comparative Analysis (Highly Confidential)	260127-CNGC-Exh-HG-7HC-5-29-26 (HC).xlsx

13. Patrick Kinney, Thermal Energy Network Manager for Cascade, leads the Company’s efforts to identify, evaluate, and develop thermal energy networks, and discusses the Company’s proposed thermal energy network pilot project and how projects such as this align with Cascade’s longer-term planning and regulatory objectives.

Exhibit	Description	File Name
PK-1T	Direct Testimony of Patrick Kinney	260127-CNGC-Exh-PK-1T-5-29-26.pdf
PK-2	Docket UG-250456 UTC Acknowledgment Letter	260127-CNGC-Exh-PK-2-5-29-26.pdf

14. Roxanne M. Roerick, Director of Human Resources for MDU Resources, focuses on Cascade’s labor market conditions, employee compensation programs, and benefits offerings, and supports the reasonableness of the Company’s proposed wage and benefit costs in the test year.

Exhibit	Description	File Name
RMR-1T	Direct Testimony of Roxanne M. Roerick	260127-CNGC-Exh-RMR-1T-5-29-26.pdf
RMR-2	Washington Job Openings and Labor Turnover	260127-CNGC-Exh-RMR-2-5-29-26.pdf
RMR-3C	Mercer Pulse Survey for 2025 (Confidential)	260127-CNGC-Exh-RMR-3C-5-29-26 (C).pdf
RMR-3C	Mercer Pulse Survey for 2025 (Redacted)	260127-CNGC-Exh-RMR-3C-5-29-26 (R).pdf
RMR-4C	2025 Year-end Salary Review Memo Guidelines (Confidential)	260127-CNGC-Exh-RMR-4C-5-29-26 (C).pdf
RMR-4C	2025 Year-end Salary Review Memo Guidelines (Redacted)	260127-CNGC-Exh-RMR-4C-5-29-26 (R).pdf
RMR-5C	Mercer Pulse Survey for 2026 (Confidential)	260127-CNGC-Exh-RMR-5C-5-29-26 (C).pdf
RMR-5C	Mercer Pulse Survey for 2026 (Redacted)	260127-CNGC-Exh-RMR-5C-5-29-26 (R).pdf
RMR-6C	2026 Yearend Salary Review Memo Guidelines (Confidential)	260127-CNGC-Exh-RMR-6C-5-29-26 (C).pdf
RMR-6C	2026 Yearend Salary Review Memo Guidelines (Redacted)	260127-CNGC-Exh-RMR-6C-5-29-26 (R).pdf
RMR-7C	2025 Short-Term Incentive Plans (Confidential)	260127-CNGC-Exh-RMR-7C-5-29-26 (C).pdf
RMR-7C	2025 Short-Term Incentive Plans (Redacted)	260127-CNGC-Exh-RMR-7C-5-29-26 (R).pdf
RMR-8C	2026 Short-Term Incentive Plans (Confidential)	260127-CNGC-Exh-RMR-8C-5-29-26 (C).pdf
RMR-8C	2026 Short-Term Incentive Plans (Redacted)	260127-CNGC-Exh-RMR-8C-5-29-26 (R).pdf
RMR-9	Employers Project 10% Jump in Health Care Cost for 2026	260127-CNGC-Exh-RMR-9-5-29-26.pdf
RMR-10	Employers Project 8%-9% Rise in Health Care Cost for 2025	260127-CNGC-Exh-RMR-10-5-29-26.pdf

15. Brian L. Robertson, Manager of Supply Resource Planning for Cascade, explains and supports Cascade’s weather-normalization methodology, demonstrating that normalized billing determinants better reflect expected average weather conditions and ensure rates are set on a representative and reasonable basis.

Exhibit	Description	File Name
BLR-1T	Direct Testimony of Brian L. Robertson	260127-CNGC-Exh-BLR-1T-5-29-26.pdf
BLR-2	Weather Normalization Results	260127-CNGC-Exh-BLR-2-5-29-26.pdf
BLR-2	Native Excel Version of Weather Normalization Results	260127-CNGC-Exh-BLR-2-5-29-26.xlsx
BLR-3	Customer Count Forecast Results	260127-CNGC-Exh-BLR-3-5-29-26.pdf
BLR-3	Native Excel Version of Customer Count Forecast Results	260127-CNGC-Exh-BLR-3-5-29-26.xlsx

16. Jennifer G. Gross, Manager of Regulatory Affairs for Cascade, describes Cascade’s proposed annual performance measures and the Tariff changes resulting from this proceeding.

Exhibit	Description	File Name
JGG-1T	Direct Testimony of Jennifer G. Gross	260127-CNGC-Exh-JGG-1T-5-29-26.pdf
JGG-2	Clean Tariffs	260127-CNGC-Exh-JGG-2-5-29-26.pdf
JGG-3	Legislative Tariffs	260127-CNGC-Exh-JGG-3-5-29-26.pdf