



e-FILING REPORT COVER SHEET

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REPORT NAME: Budget of Expenditures Report for the Year 2014

COMPANY NAME: Cascade Natural Gas Corporation

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? [X]No [ ]Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: [ ]RE (Electric) [X]RG (Gas) [ ]RW (Water) [ ]RO (Other)

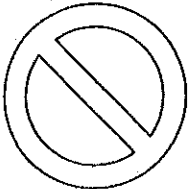
Report is required by: [ ]OAR
[X]Statute ORS 757.105
[ ]Order
[ ]Other

Is this report associated with a specific docket/case? [X]No [ ]Yes

If yes, enter docket number: Enter Docket number

List applicable Key Words for this report to facilitate electronic search:
Enter Key Words

DO NOT electronically file with the PUC Filing Center:



- Annual Fee Statement form and payment remittance or
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• Any other Telecommunications Reporting or
• Any daily safety or safety incident reports or
• Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.



PUBLIC UTILITY COMMISSION OF OREGON  
 3930 FAIRVIEW INDUSTRIAL DR SE, SALEM, OR  
 PO BOX 1088, SALEM, OR 97308-1088  
 PUC.FilingCenter@state.or.us

**BUDGET OF EXPENDITURES REPORT FOR THE YEAR 2014**

**GENERAL INSTRUCTIONS**

1. A Budget of Expenditures Report must be submitted by all utilities operating within the State of Oregon in accordance with Oregon Revised Statute 757.105.
2. The Budget of Expenditures Report should be completed and filed with the Public Utility Commission of Oregon Filing Center. Complete the e-Filing Report Cover Sheet found at: <http://www.puc.state.or.us/pages/eFiling/eReports/index.aspx>. Email both the report and cover sheet to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us) by November 1<sup>st</sup> of the year preceding that for which the report is made.
3. Each section should be completed fully and accurately. Where the words "None" or "Not Applicable" truly and completely state the fact, they should be given as the answer.
4. Any additional statements or explanatory remarks should be included in the email as an attachment in Microsoft Word document format or text-searchable PDF.
5. Expenditures should be referenced by the applicable account number of the Uniform System of Accounts, adopted by the Commission, and to which the utility is subject.
6. All entries should be typewritten or made with permanent ink.
7. Report all amounts in whole dollars only, omit cents.

FULL NAME OF UTILITY

Cascade Natural Gas Corporation

ADDRESS OF PRINCIPAL OFFICE

8113 W. Grandridge Blvd

CITY

Kennewick

STATE

WA

ZIP CODE

99336

ADDRESS OF PRINCIPAL OFFICE IN OREGON (IF OTHER THAN ABOVE)

CITY

STATE

ZIP CODE

STATE OF INCORPORATION

Washington

DATE OF INCORPORATION

January 2, 1953

TYPE OF ORGANIZATION IF NOT INCORPORATED

DATE ORGANIZED

STATE THE CLASSES OF UTILITY AND OTHER SERVICES FURNISHED BY THE UTILITY IN EACH STATE IN WHICH THE UTILITY OPERATES

Natural Gas Distribution in Washington and Oregon

**DIRECTORS AT DATE OF BUDGET**

NAME OF DIRECTOR	CITY AND STATE OF RESIDENCE	LENGTH OF TERM	TERM EXPIRES
David L. Goodin	Bismarck, ND	1 Year	*** Directors are re-elected at Cascade's Annual meeting in April 2014
K. Frank Morehouse	Bismarck, ND	1 Year	
Paul K. Sandness	Bismarck, ND	1 Year	
Doran N. Schwartz	Bismarck, ND	1 Year	

**ANNUAL SALARY AND OTHER COMPENSATION OF OFFICERS AND RETIRED EXECUTIVES**

**INSTRUCTIONS:** Complete the information requested for each active and retired Executive Officer. An Executive Officer's salary and other compensation paid by an affiliated company should also be shown. An Executive Officer directs or controls the policies and business of the utility or is entrusted or charged with administrative duties to carry those policies into effect. All proposed changes in position and salaries of Executive Officers from the previous Budget of Expenditures Report or supplemental budgets should be fully explained. Please report bonus information for the bonus earned the prior year but forecast to be paid in the budget year. Report whole dollars only.

NAME			TITLE		
Eric P. Martuscelli			Vice President of Operations		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$182,500	920		
2	Amount Assigned to Oregon	\$ 44,804			
3	OTHER COMPENSATION	Medical and Dental Insurance	926		
4		Life and Disability Insurance			
5		Income Protection Insurance			
6		Discount on Utility Service			
7		Pension Plan	\$ 11,628	926	
8		Savings Plan	\$ 17,512	926	
9		Stock Purchase Plan			
10		Paid Parking			
11		Memberships			
12		Other Benefits			
13		Total Other Compensation	\$ 38,006		
14		Percent Assigned to Oregon	24.55%		
15		Deferred Comb. In Salary			
16		Bonus Earned in Prior Year	\$43,755		

NAME			TITLE			
Mark A. Chiles			Controller, Western Region, Asst. Treasurer & Asst. Secretary			
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.	
1	Annual Salary	\$77,896	920	\$93,304	Intermountain Gas Company	
2	Amount Assigned to Oregon	\$19,123				
3	OTHER COMPENSATION	Medical and Dental Insurance	926	\$ 5,516		
4		Life and Disability Insurance				
5		Income Protection Insurance				
6		Discount on Utility Service				
7		Pension Plan	\$ 5,063	926		\$ 6,065
8		Savings Plan	\$ 4,051	926		\$ 4,852
9		Stock Purchase Plan				
10		Paid Parking				
11		Memberships				
12		Other Benefits				
13		Total Other Compensation	\$13,719			\$16,433
14		Percent Assigned to Oregon	24.55%			
15		Deferred Comb. In Salary				
16		Bonus Earned in Prior Year	\$4,548			\$ 5,447

NAME			TITLE			
Scott W. Madison			Exec. Vice President and General Manager			
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.	
1	Annual Salary	\$100,318	920	\$120,162	Intermountain Gas Company	
2	Amount Assigned to Oregon	\$ 24,628				
3	OTHER COMPENSATION	Medical and Dental Insurance		\$5,516		
4		Life and Disability Insurance		926		
5		Income Protection Insurance				
6		Discount on Utility Service				
7		Pension Plan	\$ 6,521	926		\$7,811
8		Savings Plan	\$ 5,217	926		\$6,248
9		Stock Purchase Plan				
10		Paid Parking				
11		Memberships				
12		Other Benefits				
13		Total Other Compensation	\$ 16,342			\$19,575
14		Percent Assigned to Oregon	24.55%			
15		Deferred Comb. In Salary				
16		Bonus Paid in Prior Year	\$ 22,094			\$26,464

**ANNUAL SALARY AND OTHER COMPENSATION OF OFFICERS AND RETIRED EXECUTIVES**

**INSTRUCTIONS:** Complete the information requested for each active and retired Executive Officer. An Executive Officer's salary and other compensation paid by an affiliated company should also be shown. An Executive Officer directs or controls the policies and business of the utility or is entrusted or charged with administrative duties to carry those policies into effect. All proposed changes in position and salaries of Executive Officers from the previous Budget of Expenditures Report or supplemental budgets should be fully explained. Please report bonus information for the bonus earned the prior year but forecast to be paid in the budget year. Report whole dollars only.

NAME			TITLE			
K. Frank Morehouse			President & Chief Executive Officer			
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.	
1	Annual Salary	\$78,000	920	\$234,000	Intermountain Gas Co. / Montana-Dakota Utilities	
2	Amount Assigned to Oregon	\$19,149				
3	OTHER COMPENSATION	Medical and Dental Insurance	926	\$ 5,854		
4		Life and Disability Insurance				
5		Income Protection Insurance				
6		Discount on Utility Services				
7		Pension Plan	\$ 2,721	926		\$ 8,164
8		Savings Plan	\$ 9,729	926		\$ 29,188
9		Stock Purchase Plan				
10		Paid Parking				
11		Memberships				
12		Other Benefits				
13		Total Other Compensation	\$14,402			\$ 43,206
14		Percent Assigned to Oregon	24.55%			
15		Deferred Comb. In Salary				
16		Bonus Paid in Prior Year	\$18,200			\$ 54,601

NAME			TITLE			
Anne M. Jones			Vice President-Human Resources, Customer Service & Safety			
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.	
1	Annual Salary	\$43,750	920	\$131,250	Intermountain Gas Co. / Montana-Dakota Utilities	
2	Amount Assigned to Oregon	\$10,741				
3	OTHER COMPENSATION	Medical and Dental Insurance	926	\$ 5,854		
4		Life and Disability Insurance				
5		Income Protection Insurance				
6		Discount on Utility Service				
7		Pension Plan	\$ 1,526	926		\$ 4,579
8		Savings Plan	\$ 5,457	926		\$ 16,372
9		Stock Purchase Plan				
10		Paid Parking				
11		Memberships				
12		Other Benefits				
13		Total Other Compensation	\$ 8,935			\$ 26,805
14		Percent Assigned to Oregon	24.55%			
15		Deferred Comb. In Salary				
16		Bonus Earned in Prior Year	\$ 5,469			\$16,406

NAME			TITLE			
Michael J. Gardner			Exec. Vice President -Utility Operations Support			
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.	
1	Annual Salary	\$74,250	920	\$150,750	Intermountain Gas Co. / Montana-Dakota Utilities	
2	Amount Assigned to Oregon	\$18,228				
3	OTHER COMPENSATION	Medical and Dental Insurance	926	\$ 5,229		
4		Life and Disability Insurance				
5		Income Protection Insurance				
6		Discount on Utility Service				
7		Pension Plan	\$ 2,591	926		\$ 5,260
8		Savings Plan	\$ 9,262	926		\$ 18,804
9		Stock Purchase Plan				
10		Paid Parking				
11		Memberships				
12		Other Benefits				
13		Total Other Compensation	\$ 14,428			\$ 29,293
14		Percent Assigned to Oregon	24.55%			
15		Deferred Comb. In Salary				
16		Bonus Paid in Prior Year	\$20,602			\$ 41,829

**ANNUAL SALARY AND OTHER COMPENSATION OF OFFICERS AND RETIRED EXECUTIVES**

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NAME			TITLE		
Paul K. Sandness			General Counsel & Secretary		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$37,558	920	\$318,442	Intermountain Gas Co. / Montana-Dakota Utilities/ MDU Resources Group Inc.
2	Amount Assigned to Oregon	\$ 9,220			
3	Medical and Dental Insurance	\$ 762	926	\$ 6,460	
4	Life and Disability Insurance				
5	Income Protection Insurance				
6	Discount on Utility Service				
7	Pension Plan	\$ 1,146	926	\$ 9,713	
8	Savings Plan	\$ 4,290	926	\$ 36,375	
9	Stock Purchase Plan				
10	Paid Parking				
11	Memberships				
12	Other Benefits				
13	Total Other Compensation	\$ 6,198		\$ 52,548	
14	Percent Assigned to Oregon	24.55%			
15	Deferred Comb. In Salary				
16	Bonus Earned in Prior Year	\$12,174		\$103,223	

NAME			TITLE		
Daniel S. Kuntz			Assistant Secretary		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$ 19,982	920	\$169,418	Intermountain Gas Co. / Montana-Dakota Utilities/ MDU Resources Group Inc.
2	Amount Assigned to Oregon	\$ 4,906			
3	Medical and Dental Insurance	\$ 762	926	\$ 6,460	
4	Life and Disability Insurance				
5	Income Protection Insurance				
6	Discount on Utility Service				
7	Pension Plan	\$ 609	926	\$ 5,167	
8	Savings Plan	\$ 2,282	926	\$ 19,352	
9	Stock Purchase Plan				
10	Paid Parking				
11	Memberships				
12	Other Benefits				
13	Total Other Compensation	\$ 3,654		\$ 30,980	
14	Percent Assigned to Oregon	24.55%			
15	Deferred Comb. In Salary				
16	Bonus Paid in Prior Year	\$ 2,334		\$19,787	

NAME			TITLE		
Douglass A. Mahowald			Treasurer		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$ 21,496	920	\$182,254	Intermountain Gas Co. / Montana-Dakota Utilities/ MDU Resources Group Inc.
2	Amount Assigned to Oregon	\$ 5,277			
3	Medical and Dental Insurance	\$ 762	926	\$ 6,460	
4	Life and Disability Insurance				
5	Income Protection Insurance				
6	Discount on Utility Services				
7	Pension Plan	\$ 656	926	\$ 5,559	
8	Savings Plan	\$ 2,455	926	\$ 20,818	
9	Stock Purchase Plan				
10	Paid Parking				
11	Memberships				
12	Other Benefits				
13	Total Other Compensation	\$ 3,873		\$ 32,837	
14	Percent Assigned to Oregon	24.55%			
15	Deferred Comb. In Salary				
16	Bonus Paid in Prior Year	\$ 5,482		\$ 46,481	

**ANNUAL SALARY AND OTHER COMPENSATION OF OFFICERS AND RETIRED EXECUTIVES**

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NAME			TITLE		
Julie A. Krenz			Assistant Secretary		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$13,213	920	\$112,027	Intermountain Gas Co. / Montana-Dakota Utilities/ MDU Resources Group Inc.
2	Amount Assigned to Oregon	\$ 3,244			
3	Medical and Dental Insurance	\$ 762	926	\$ 6,460	
4	Life and Disability Insurance				
5	Income Protection Insurance				
6	Discount on Utility Service				
7	Pension Plan	\$ 403	926	\$ 3,417	
8	Savings Plan	\$ 1,509	926	\$ 12,797	
9	Stock Purchase Plan				
10	Paid Parking				
11	Memberships				
12	Other Benefits				
13	Total Other Compensation	\$ 2,674		\$ 22,674	
14	Percent Assigned to Oregon	24.55%			
15	Deferred Comb. In Salary				
16	Bonus Earned in Prior Year	\$ 1,291		\$ 10,945	

NAME			TITLE		
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NAME			TITLE		
David L. Goodin			Chairman of The Board		
NO.	DESCRIPTION OF COMPENSATION	PAID BY COMPANY	ACCOUNT #	PAID BY AFFILIATED CO.	NAME OF AFFILIATED CO.
1	Annual Salary	\$ 72,268	920	\$612,733	Intermountain Gas Co. / Montana-Dakota Utilities/ MDU Resources Group Inc.
2	Amount Assigned to Oregon	\$ 17,742			
3	Medical and Dental Insurance	\$ 762	926	\$ 6,460	
4	Life and Disability Insurance				
5	Income Protection Insurance				
6	Discount on Utility Services				
7	Pension Plan	\$ 2,204	926	\$ 18,689	
8	Savings Plan	\$ 8,255	926	\$ 69,991	
9	Stock Purchase Plan				
10	Paid Parking				
11	Memberships				
12	Other Benefits				
13	Total Other Compensation	\$ 11,221		\$ 95,140	
14	Percent Assigned to Oregon	24.55%			
15	Deferred Comb. In Salary				
16	Bonus Paid in Prior Year	\$ 16,255		\$ 137,822	

The following details the changes within Executives and Officers in 2014 due to the changing of job duties of Dennis Haider, Executive VP Business Development. Cascade now has 11 Officers instead of 10 as in prior years

<u>OFFICER/DIRECTOR/EMPLOYEE:</u>	<u>OFFICER/DIRECTOR POSITION PREVIOUSLY HELD:</u>	<u>OFFICER/DIRECTOR POSITION NOW HOLDING:</u>	<u>OFFICER/DIRECTOR THEY ARE REPLACING:</u>
Anne M. Jones	N/A	VP Human Resources, Customer Service & Safety	Dennis L. Haider
Michael J. Gardner	N/A	Executive Vice President – Utility Operations Support	Dennis L. Haider

The following officers are the same in 2014 as in 2013:

Mark A. Chiles - Vice President, Controller, Western Region - Assistant Treasurer and Assistant Secretary

Douglass A. Mahowald - Treasurer

Paul K. Sandness – General Counsel and Secretary

Julie A. Krenz – Assistant Secretary

Daniel S. Kuntz – Assistant Secretary

Eric P. Martuscelli – Vice President, Operations

David L. Goodin - Chairman of the Board

Scott W. Madison – Executive Vice President and General Manager

K. Frank Morehouse – President and Chief Executive Officer

**DONATIONS AND MEMBERSHIPS**

**INSTRUCTIONS:** List all donations and membership expenditures proposed to be made by the utility during the coming year and the accounts to be charged. Give the name of each organization to whom a payment is to be made except that items less than \$1000 may be consolidated by category stating the number of organizations included. Group expenditures under headings such as:

1. Contributions to and memberships in charitable organizations
2. Organizations of the utility industry
3. Technical and professional organizations
4. Commercial and trade organizations
5. All other organizations and kinds of donations and contributions

List by type and group the accounts charged. Report whole dollars only. Provide a total for each group.

NAME OF ORGANIZATION, CITY AND STATE	ACCOUNT NUMBER	TOTAL AMOUNT	AMOUNT ASSIGNED TO OREGON
<b><u>Contributions to/Membership in Charitable Organizations</u></b>			
Various agencies participating in Cascade's Winter Help Fund	426.1	33,000	8,095
MDU Resources Foundation		77,800	19,085
Misc. Under \$ 1,000		99,200	24,334
<b>Total</b>		<b>210,000</b>	<b>51,514</b>
<b><u>Membership in Organizations of the Utility Industry</u></b>			
American Gas Association	292.1	135,000	33,000
Northwest Gas Association		60,000	15,000
Western Energy Institute		10,500	2,600
Misc. Under \$ 1,000		2,500	615
<b>Total</b>		<b>208,000</b>	<b>51,215</b>
<b><u>Memberships in Technical &amp; Professional Organizations</u></b>			
Misc. Under \$ 1,000	921	11,808	2,900
<b>Total</b>		<b>11,808</b>	<b>2,900</b>
<b><u>Memberships Commercial &amp; Trade Organizations</u></b>			
Misc. Under \$ 1,000	921/930.7	16,700	4,100
<b>Total</b>		<b>16,700</b>	<b>4,100</b>
<b><u>All Other Organizations &amp; Kinds of Donations and Contributions</u></b>			
Misc. Under \$1,000	921/880	219,050	53,700



**EXPENDITURES FOR PENSIONS OR A TRUST TO PROVIDE PENSIONS**

**INSTRUCTIONS:** List all proposed payments to persons or trusts to provide pensions for employees and officers. Show all administrative and actuarial costs for formal pension plan. Give a brief description of the plan and show charges for current service costs, past service costs, and future service costs. Report whole dollars only.

PENSION FUND PAYMENTS MADE TO	ACCOUNT NUMBER	TOTAL AMOUNT	AMOUNT ASSIGNED TO OREGON
<p>Cascade Natural Gas Corporation Retirement Trust                      (The amount shown represents the estimated accrual for fiscal year 2014, as developed by our actuary, under the provisions of SFAS No. 87. Funding amounts are not yet known).</p>	926	701,276	172,023
<p>Postretirement Medical Benefits Plan                      (The amount shown represents the estimated accrual for fiscal year 2014, as developed by our actuary, under the provisions of SFAS No. 87. Funding amounts are not yet known).</p>	926	671,716	164,772
<p>Cascade Natural Gas Corporation Retirement Savings Plan and Trust (401(k))                      (The amount shown represents the estimated accrual for fiscal year 2014, as developed by our actuary, under the provisions of SFAS No. 87. Funding amounts are not yet known).</p>	926	2,067,640	507,192
<p>Supplemental Executive Retirement Plan                      (The amount shown represents the estimated accrual for fiscal year 2014, as developed by our actuary, under the provisions of SFAS No. 87. Funding amounts are not yet known).</p>	926	736,886	180,758

**POLITICAL ADVERTISING**

**INSTRUCTIONS:** List all proposed payments for advertising the purpose of which is to aid or defeat any measure before the people or to promote or prevent the enactment of any national, state, district, or municipal legislation. Give the specific purpose of such advertising, when and where to be placed, and the account or accounts to be charged. Report who dollars only.

None

**POLITICAL CONTRIBUTIONS**

**INSTRUCTIONS:** List all proposed payments or contributions to persons and organizations for the purpose of aiding or defeating any measure before the people or to promote or prevent the enactment of any national, state, district, or municipal legislation. The purpose of all contributions or payments should be clearly explained. Report whole dollars only.

None

**EXPENDITURES AND MAJOR CONTRACTS FOR THE PURCHASE OR SALE OF EQUIPMENT**

**INSTRUCTIONS:** List all proposed expenditures and major contracts for the purchase or sale of equipment. Give the name and address of the person or organization with whom it is proposed to have such dealings and the account or accounts charged. Describe fully the equipment to be purchased or sold. Do not report estimates of routine construction projects. Limit the report to major contracts and expenditures. Report whole dollars only.

NAME AND ADDRESS OF PERSON OR ORGANIZATION, DESCRIPTION OF EQUIPMENT	ACCOUNT NUMBER	TOTAL AMOUNT	AMOUNT ASSIGNED TO OREGON
Vehicle Purchase and Replacement	392	1,933,500	1,238,385
Power Equipment Purchase and Replacement	396	<u>1,328,600</u>	<u>309,713</u>
Total 392/396		3,262,100	1,548,098
<i>Description of Vehicles/Equipment to be Purchased</i>			
2014 Dodge Ram 2500	392	40,500	0
2014 International	392	75,000	0
2014 International	392	75,000	0
2014 International	392	80,500	80,500
2014 International	392	102,000	0
2014 International	392	103,700	0
2014 International	392	103,700	103,700
2014 International	392	103,700	0
2014 International	392	103,700	103,700
2014 Freightliner M2 106	392	117,500	0
2014 Freightliner M2 106	392	245,000	60,100
All non-major contracts/expenditures 392		<u>783,200</u>	<u>890,385</u>
Total 392		1,933,500	1,238,385
( 2) 2014 Vermeer Vac	396	90,000	45,000
2014 Caterpillar 305 Mini Ex	396	53,500	0
2014 Caterpillar 305 Mini Ex	396	168,000	0
(6) 2014 Caterpillar Backhoe 420F	396	496,000	82,000
All non-major contracts/expenditures 396		<u>521,100</u>	<u>182,713</u>
Total 396		1,328,600	309,713

**EXPENDITURES TO ANY PERSON OR ORGANIZATION HAVING AN AFFILIATED INTEREST FOR SERVICES, ETC.**


**INSTRUCTIONS:** Report all proposed expenditures to any person or organization having an affiliated interest for service. Advice, auditing, association, sponsoring, engineering, managing, operating, financial, legal or other services. See Oregon Revised Statutes 757.015 and 759.010 for definition of "Affiliated Interest." Give reference if such proposed expenditures have in the past been approved by the Commission. Describe the services to be received and the account or accounts to be charged. Report whole dollars only.

NAME AND ADDRESS OF PERSON OR ORGANIZATION. DESCRIPTION OF SERVICES	ACCOUNT NUMBER	TOTAL AMOUNT	AMOUNT ASSIGNED TO OREGON
MDU Resources Corporate level expenditures (Legal, Auditing, Management, etc.)	9302	3,329,773	816,793
Montana-Dakota Utilities and Intermountain Gas Company Utility Group Shared Services (Information Technology, Customer Service Center, etc.)	9030/9210	12,349,369	3,029,300

**CERTIFICATION**

The foregoing report must be certified by an Officer of the reporting company.

I certify that this Budget of Expenditures Report has been prepared under my direction, that I have carefully examined the report and declare it to be a complete and correct estimate of company expenditures for the coming year, to the best of my knowledge, information, and belief.

SIGNATURE OF OFFICER 	DATE 12-30-13
NAME OF OFFICER ERIC MARUSCIEW	DATE 12-30-13