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**CNG/O07-12-01**

December 26, 2007

Oregon Public Utility Commission  
Attn: Filing Center  
550 Capitol Street N.E. Suite 215  
Salem Oregon 97301-2551

Re: Compliance Filing pursuant to Order No. 07-418

Dear Sir/Madam:

Order No. 07-418 condition #5 requires Cascade to forward to Commission Staff a copy of the 2008 IASA budget. Please find enclosed a copy of the 2008 IASA budget of MDU corporate charges to Cascade Natural Gas Corporation.

Please direct any questions regarding this filing to Jon Stoltz at (206) 381-6823.

Sincerely,

Jon T. Stoltz  
Sr. Vice President – Gas Supply &  
Regulatory

Enclosure

**MDU Resources Group, Inc.**  
**2008 Budget Allocation to Cascade Natural Gas Corporation**  
**By Resource Code**

<u>Resource Code</u>	<u>Jan 2008</u>	<u>Feb 2008</u>	<u>Mar 2008</u>	<u>Apr 2008</u>	<u>May 2008</u>	<u>Jun 2008</u>	<u>Jul 2008</u>	<u>Aug 2008</u>	<u>Sep 2008</u>	<u>Oct 2008</u>	<u>Nov 2008</u>	<u>Dec 2008</u>	<u>Year 2008</u>
5110 - Straight Time/Total Payroll	107,577	98,225	98,224	102,899	103,445	98,916	108,338	99,300	103,780	108,295	94,171	108,317	1,231,487
5120 - Premium Time	253	380	380	368	273	258	253	273	250	253	271	250	3,462
5130 - Bonusses & Commissions	42,233	42,233	42,233	42,233	42,233	42,233	42,233	42,233	42,233	42,233	42,233	42,233	506,796
5140 - Moving Allowance												102	102
5150 - Taxable Meals	84	118	89	50	113	66	16	118	49	32	100	38	873
5191 - Payroll Taxes	10,532	9,616	9,616	10,074	10,127	9,684	10,607	9,721	10,160	10,602	9,219	10,604	120,562
5192 - Other Benefits	602	550	550	576	579	554	607	556	581	606	527	607	6,895
5194 - Medical/Dental	11,481	10,483	10,483	10,982	11,119	10,679	11,696	10,711	11,129	11,560	10,052	11,562	131,937
5195 - Pension	10,155	9,272	9,272	9,714	9,765	9,338	10,227	9,374	9,797	10,223	8,890	10,225	116,252
5196 - Post Retirement	1,926	1,758	1,758	1,842	1,852	1,771	1,939	1,777	1,858	1,939	1,686	1,939	22,045
5197 - 401-K	4,346	3,968	3,968	4,157	4,179	3,996	4,377	4,012	4,193	4,375	3,804	4,376	49,751
5199 - Workers Comp.	204	187	187	196	197	188	206	189	197	206	179	206	2,342
5211 - Subcontract Labor	2,444	34,705	38,875	35,235	9,838	6,383	7,982	16,229	4,772	10,588	11,975	5,621	184,647
5221 - Consulting Fees	7,105	4,887	3,996	23,478	5,125	8,447	23,376	3,233	20,479	8,786	5,074	6,528	120,514
5222 - Legal Fees	9,942	14,331	14,331	14,331	14,331	14,331	14,331	14,331	14,331	14,331	14,331	18,741	171,993
5223 - External Auditing	1,786	1,786	1,786	1,786	1,786	1,786	3,321	1,786	1,786	1,786	1,786	1,787	22,968
5224 - Investor Relations	1,855	205	2,251	1,855	205		1,855	205		1,855	205	205	10,696
5231 - Active Directors Fees and Ex	14,470	25,111	26,625	39,527	25,896	25,830	20,448	24,111	25,257	16,887	23,149	25,172	292,483
5232 - Retired Directors Fees and E	657	2,000	698	654	654	673	682	1,091	680	680	599	680	9,748
5233 - Director's Meals and Enterta		1,330			1,228			1,535			1,535		5,628
5410 - Company Vehicles	360	364	346	360	461	402	442	362	438	362	370	354	4,621
5511 - Commercial Air Service	1,394	2,400	2,375	2,009	2,209	2,682	1,308	2,133	4,838	1,726	1,814	1,250	26,138
5512 - Corporate Aircraft	746	1,396	2,382	3,206	709	2,500	801	2,008	2,699	889	1,548	474	19,358
5514 - Personal Vehicle Use	50	50	196	62	87	85	74	57	116	62	83	57	979
5521 - Meals & Entertainment	1,012	1,508	1,805	2,687	1,399	1,294	1,079	904	3,049	1,091	965	603	17,396
5522 - Other Reimbursable Exp.	1,207	2,929	4,160	2,956	3,075	2,583	1,587	2,152	7,735	2,332	2,010	1,585	34,311
5610 - Telephone	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	1,784	21,408
5611 - Cellphone Charges	507	507	507	507	507	507	507	507	507	507	507	507	6,084
5630 - Office Supplies	4,214	1,946	2,453	2,036	1,929	837	1,256	755	1,325	1,906	727	1,699	21,083
5651 - Postage	26	28	26	823	28	26	819	30	29	819	30	106	2,790
5652 - Express Mail	9	9	9	9	9	9	9	9	9	9	9	9	108
5661 - Rental of Office Equipment	5	5	5	5	5	10	5	5	5	5	5	10	70
5712 - Newspaper Advertising			445		409		1,228			205			2,287
5715 - Other Utility Advertising	1,959	706	757	1,934	1,156	778	1,289	716	1,422	1,013	808	808	13,346
5811 - Professional Organ. Dues	941	154	285	101	307	228	249	765	130	43	391	174	3,768
5812 - College Tuition & Books	349	354	550	533	833	1,212	329	1,181	329	184	395	1,746	7,995
5813 - Miscellaneous	1,189	1,219	2,962	575	2,253	485	1,286	10,934	511	2,442	99	1,355	25,310
5814 - Merchandise Discounts	74	74	74	74	74	74	74	74	74	74	74	74	888
5815 - Utility Discounts	747	747	747	747	747	747	747	747	747	747	747	747	8,964
5830 - Employee Meetings	1,801	1,535	2,302	13,762	430	3,070	205			205			23,310
5851 - Seminars & Meeting Reg.	513	1,455	1,962	2,878	2,947	1,212	1,089	1,886	1,288	1,366	2,253	1,174	20,023
5852 - Executive Training			5,730		1,729		726						8,185
5854 - Other Employee Training	2,972	909	3,426	1,832	1,150	1,636	674	770	2,835	458	16	381	17,059
5911 - Software Maintenance	13,166	5,499	2,850	14,502	4,926	2,357	2,750	2,280	1,123	1,905	1,025	1,321	53,704
5912 - Company Organizational Dues	5,188	322	131	1,095	1,299	619	793	1,591	72	51	51	772	11,984
5913 - Permits & Filing Fees	371	13	2,059	38	13	38	13	130	13	49	13	13	2,763
5914 - Bank Service Fees	4,436	3,500	3,096	6,483	3,081	3,516	3,209	4,728	3,096	3,209	4,626	2,953	45,933
5921 - Supplemental Insurance	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	13,691	164,292
5922 - Prepaid Insurance Amortizati	20,224	20,224	20,224	20,224	20,224	20,224	20,224	20,224	20,224	20,224	20,224	20,224	242,688
5931 - Building & Sign Rental	36	36	36	36	36	36	36	36	36	36	36	36	432
5934 - Computer Rental	143	143	143	143	143	143	143	143	143	143	143	143	1,716
5982 - Reference Material	1,392	1,098	850	1,131	2,284	787	1,939	1,617	1,726	1,529	2,015	2,203	18,571
<b>Total 16 - A&amp;G O&amp;M</b>	<b>308,158</b>	<b>325,750</b>	<b>343,690</b>	<b>396,180</b>	<b>312,879</b>	<b>298,705</b>	<b>322,859</b>	<b>313,004</b>	<b>321,526</b>	<b>304,303</b>	<b>286,245</b>	<b>305,446</b>	<b>3,838,745</b>