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September 21, 2016

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 1088
Salem, OR 97308-1088

Re: UG 305 - In the Matter of CASCADE NATURAL GAS CORPORATION, Request for a General Rate Revision

Attention Filing Center:

Attached for filing in docket UG 305 is an electronic copy of Cascade Natural Gas Corporation's Errata to Reply Testimony of Tammy Nygard and Mark Chiles. The changes are as follows:

- Page 100 of the entire document, and the last page of CNGC/800 Nygard, should be removed from the document (example of page removal attached).
- The exhibit in CNGC/902 Chiles should be replaced with the attached legible document.

Please contact this office with any questions.

Very truly yours,

A handwritten signature in black ink that reads 'Sharon Cooper'. The signature is fluid and cursive, with a long horizontal line extending to the right.

Sharon Cooper
Legal Assistant

Attachments

Cascade Reply Filing Overview

Exhibit CNGC/500 – Parvinen Reply Testimony

- **Confidential CNGC/501 - Settled Adjustments**
- CNGC/502 - Wage & Salary Model (employee count fix)
- CNGC/503 - Wage & Salary Model (employee count fix plus band)
- CNGC/504 - Wage & Salary Model (employee count fix plus band plus US Wage CPI)
- CNGC/505 - Cross Charge Labor & Incentives
- CNGC/506 - 2016 Updated Plant Projections
- CNGC/507 - Environmental Remediation Amortization
- CNGC/508 - 2016 Accum Def Tax on 2015 Total Plant
- CNGC/509 - Historical NYMEX Prices

Exhibit CNGC/600 – Jones Reply Testimony

- CNGC/601 – Non-Bargaining Employees Comparison to Grade
- **Confidential CNGC/602 – 2014 Aon Hewitt Report**

Exhibit CNGC/700 – Genora Reply Testimony

- CNGC/701 – Bonus Depreciation Explanation

Exhibit CNGC/800- Nygard Reply Testimony

- CNGC/801 - Organizational Chart
- CNGC/802 - Cascade Administrative and General Study
- CNGC/803 – Cascade Administrative and General Benchmark Analysis
- **Confidential CNGC/804 - MDU Resources Corporate Overhead Allocation Factor**
- CNGC/805 - Summary of Reply to Staff's "Non-Utility Costs" Adjustment
- CNGC/806 - Cascade Rental Receipt Calculation
- CNGC/807 - Intermountain Rental Receipt Calculation
- CNGC/808 - FutureSource Cost of Service
- CNGC/809 - Description of FutureSource Expenses and Cost Allocation
- CNGC/810 - MDU Rental Receipt Calculation

Exhibit CNGC/900 – Chiles Reply Testimony

- CNGC/901 – Customer Count Information
- CNGC/902 – Illustrative Calculation with Corrections to Staff's Adjustment

Exhibit CNGC/1000 – Amen Reply Testimony

- Exhibit CNG/1001 Summary of LRIC
- Exhibit CNG/1002 Functional Revenue Requirement
- Exhibit CNG/1003 Incremental Plant Carrying Costs
- Exhibit CNG/1004 Incremental O&M Costs
- Exhibit CNG/1005 Summary of Revenue by Rate Class
- Exhibit CNG/1006 Analysis of Revenue by Detailed Rate Schedule
- Exhibit CNG/1007 Residential Impact by Month
- Exhibit CNG/1008 Impact of Recommended Rate Changes

Exhibit CNGC/1100 – Gross Reply Testimony

- CNGC/1101 -Table of Tariff Revisions
- CNGC/1102 - Redlined Tariff Sheets
- CNGC/1103 - Clean Replacement Tariff Sheets

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

DOCKET NO. UG 305

Cascade Natural Gas Corporation

Mark Chiles

**ILLUSTRATIVE CALCULATION
WITH CORRECTIONS TO
STAFF'S ADJUSTMENT
EXHIBIT CNGC/902**

September 2016

Customer Service Allocation Adjustment

	Affiliate Total	Company Factor	Company Allocation	Staff Factor	Staff Allocation	Allocation Adj	Disallowance	Total Adj	Oregon Allocated
Credit and Collections	\$ 1,636,353	29.1%	\$ 476,417	25.6%	\$ 418,360	\$ (58,057)			
Customer Services, Dir	\$ 1,678,418	37.6%	\$ 631,294	25.6%	\$ 429,114	\$ (202,180)			
Meridian-Cust Svc Ctr	\$ 6,220,883	32.4%	\$ 2,017,506	25.6%	\$ 1,590,468	\$ (427,038)			
Customer Development/Programs	\$ 1,331,892	32.0%	\$ 426,424	25.6%	\$ 340,520	\$ (85,904)			
	\$ 10,867,546		\$ 3,551,641		\$ 2,778,462	\$ (773,179)		\$ (773,179)	\$ (191,130)
Scheduling	\$ 1,222,733	22.7%	\$ 277,846	25.6%	\$ 312,611	\$ 34,765			
	\$ 12,090,279	31.7%	\$ 3,829,487	25.6%	\$ 3,091,074	\$ (738,414)		\$ (738,414)	\$ (182,536)

Allocated	Company Factor	Company Allocation	Direct	Total	Allocation Adj	Oregon Allocated
1,241,503	28.45%	353,191	202,476	555,667	79,250	
998,525	28.45%	284,067	296,593	580,660	(50,634)	
6,220,883	28.45%	1,769,756	-	1,769,756	(247,750)	
1,235,544	28.45%	351,495	96,348	447,843	21,419	
\$ 9,696,455		\$ 2,758,509	\$ 595,417	\$ 3,353,926	\$ (197,715)	\$ (48,875)
1,222,733	28.45%	347,851	-	347,851	70,005	
\$ 10,919,188		\$ 3,106,360	\$ 595,417	\$ 3,701,777	\$ (127,710)	\$ (31,570)