



# Oregon

Kate Brown, Governor

## Public Utility Commission

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December 18, 2018

***Via Electronic Filing***

OREGON PUBLIC UTILITY COMMISSION

ATTENTION: FILING CENTER

PO BOX: 1088

SALEM OR 97308-1088

**RE: Docket No. UG 344 Ph 2 – In the Matter of  
NORTHWEST NATURAL GAS COMPANY, dba NW NATURAL, Request for a General  
Rate Revision.**

*This filing is to correct Staff Rebuttal Testimony filed December 12, 2018:*

Staff/1700, Fox/23, lines 15-17 as filed:

"Changing the gross up factor to 1.41 as advocated by Staff would increase these amounts to \$6.671 million and \$6.750 million, respectively."

Staff/1700, Fox/23, lines 15-17 as revised:

"Changing the gross up factor to 1.41 as advocated by Staff would increase these amounts to \$6.916 million and \$6.750 million, respectively."

A copy of the corrected filing is attached.

/s/ Kay Barnes

Kay Barnes

PUC- Utility Program

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1 assets. EDIT (Gas Reserves) is not subject to normalization rules, commonly  
2 referred to as “unprotected”. This means the Commission could choose to  
3 return the entire amount to customers immediately or over time using any  
4 reasonable amortization method. The EDIT (Gas Reserves) was earmarked for  
5 return to sales customers in the Second Partial Stipulation and also the  
6 Company’s revised proposal. The Commission could choose to offset the EDIT  
7 (Gas Reserves) against the outstanding PBA balance or return them to a  
8 different class of customers although this would likely generate objections as  
9 the return to sales customers is supported by all parties.

10 Return of EDIT (Other) Benefits

11 These amounts are valued at \$6.671 million and immediately offset  
12 against the outstanding PBA balance under the provisions of the Second  
13 Partial Stipulation. Under the Company’s new revised proposal, the amounts  
14 are valued at \$6.511 million and immediately offset against the outstanding  
15 PBA balance as well. Changing the gross up factor to 1.41 as advocated by  
16 Staff would increase these amounts to ~~\$6.671~~ million and \$6.750 million,  
17 respectively. 6.916

18 As it is for EDIT (Gas Reserves), EDIT (Other) is “unprotected” or not  
19 subject to IRS normalization rules. This means the Commission could choose  
20 to return the entire amount to customers immediately or over time using any  
21 reasonable amortization method.

22 The decision to offset EDIT (Other) against the outstanding PBA balance in the  
23 Second Partial Stipulation remains controversial with AWEC. AWEC advocates