

1 **BEFORE THE PUBLIC UTILITY COMMISSION**
2 **OF OREGON**
3 **UE 435 & UG 411**

4 In the Matter of:)
5 NORTHWEST NATURAL GAS)
6 COMPANY, DBA NW NATURAL)
Request for General Rate Revision)
SECOND AMENDED
CROSS-EXAMINATION
STATEMENT AND EXHIBITS OF
SMALL BUSINESS UTILITY
ADVOCATES

7 Pursuant to Administrative Law Judge Spruce’s Ruling of July 27, 2022, Small Business
8 Utility Advocates (“SBUA”) submits to the Public Utility Commission this list of
9 cross-examination exhibits that SBUA submits for the Record in this matter:

- 10 1) SBUA/100-108 Opening Testimony and Exhibits of Danny P. Kermode, CPA-Retired,
11 filed 4/22/22;
- 12 2) SBUA/200-206 Rebuttal and Cross-Answering Testimony of Danny P. Kermode, CPA-
13 Retired, filed 6/30/22, with errata filed 7/7/22, 7/15/22, 7/25/22.
14 SBUA/200 Kermode;
- 15 3) SBUA/300-301 Objection Testimony to the Multi-Party Second Stipulation of Danny P.
16 Kermode, CPA-Retired, filed 7/18/22;
- 17 4) NW Natural DR 7 to SBUA and SBUA Response on 7/25/22, including confidential work
18 paper for Exhibit SBUA/206 Kermode.
- 19 5) Staff DR 03 to SBUA and SBUA Response to Staff DR 03 uploaded to Huddle for this
20 docket on August 1, 2022 and attached herein as SBUA/400 Kermode/401.

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1 SBUA submits also that it timely responded responsively to Oregon Public Utility
2 Commission Staff (“Staff”) UG 435 Data Requests (“DR”) 001-011, which responses were
3 produced and uploaded to the Huddle account for this docket on 8/1/22, per agreement between
4 Staff and SBUA.

5 Respectfully submitted 8/10/22

s/ Diane Henkels

6 _____
7 Diane Henkels, OSB #00523
8 Counsel, Small Business Utility Advocates
9 621 SW Morrison St., Ste 1025
10 Portland, OR 97205
11 t: 541.270.6001
12 e: diane@utilityadvocates.org

STAFF DR 03.

Please see Exhibit SBUA/200, Kermode/4, lines 3 – 6, including the materials cited in footnote 2. Please explain any differences—from Mr. Kermode’s perspective—between the term “test-year marginal revenue” as used at this location and the term “Test Year Margin Revenue” as used by Staff at Exhibit Staff/1500, Dlouhy – Fox – Storm/41, lines 11-12, as cited in footnote 2.

SBUA RESPONSE:

There are no differences in the two terms “test-year marginal revenue” and “Test Year Margin Revenue” other than the use of the word “marginal” in Mr. Kermode’s testimony and “margin” in the Staff testimony 3.