



LISA RACKNER
Direct (503) 595-3925
lisa@mrg-law.com

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VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Filing Center
P.O. Box 1088
201 High Street S.E., Suite 100
Salem, OR 97308-1088

**Re: Docket UG 435 / UG 411 / Application of NW Natural for a General Rate Revision /
Schedule 198 Renewable Natural Gas Recovery Mechanism.**

Attention Filing Center:


Enclosed for filing is an Errata Sheet for NW Natural's Reply Testimony in this docket. This Errata Sheet is intended to correct an error which came to light upon review of the Coalition's Opening Brief. Specifically, at page 38, footnote 187 of the Coalition's Opening Brief, the Coalition correctly pointed out that the Data Request response at NW Natural/1711, Heiting-Bracken, does not address certain cost allocations for employees, as NW Natural's Reply Testimony claims. The reference on NW Natural/1700, Heiting-Bracken/78 should have been to NW Natural/1710 rather than NW Natural/1711.

NW Natural apologizes for the error and submits this Errata Sheet to correct the record.

The following specific changes have been made:

1. NW Natural/1700, Heiting-Bracken/Page 78, footnote 159 – Revise referenced exhibit to NW Natural/1710, Heiting-Bracken

Please contact this office with any questions.



Lisa Rackner
McDowell Rackner Gibson PC
419 SW 11th Avenue, Suite 400
Portland, OR 97205
dockets@mrg-law.com

Attorney for Northwest Natural Gas Company

1 of its recent engagement with the City of Eugene relating to the City's climate
2 action plan.¹⁵⁸ The Coalition does not specifically assert that NW Natural has
3 sought recovery of any of the other activities mentioned in this section of its
4 testimony.

5 **Q. How do you respond to the Coalition's argument?**

6 A. I strongly disagree with the Coalition's testimony and the argument that the
7 Company is inappropriately seeking cost recovery of political and lobbying activity.
8 The Company has specific cost allocations for employees that are engaged in
9 lobbying and/or political activity. These allocations (inclusive of salary and
10 overheads) are recorded to non-recoverable expense. In other words, NW Natural
11 has not sought recovery of those costs, and consequently, NW Natural's
12 shareholders have paid for those activities. In response to a Coalition data
13 request, NW Natural demonstrated that all employees in the Government Affairs
14 department had specific allocations of their time recorded to non-recoverable
15 expense.¹⁵⁹ In addition to salary and payroll costs, the Company records any costs
16 of production of materials and communications to a non-recoverable account, and
17 does not seek recovery of those costs either.

¹⁵⁸ *Id.* at 41.

¹⁵⁹ See NW Natural/~~1711~~ 1710, Heiting-Bracken.