



**Rates & Regulatory Affairs**  
UG-181053  
2018 WA General Rate Revision  
**Data Request Response**

DR Request: February 26, 2019  
Date of Response: March 12, 2019 and March 27, 2019 (Supplemental)  
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Witness: Kevin McVay

**Request No.:** UG-181053 WUTC DR 43

43. Staff has observed that inconsistent Washington allocation factors have been applied to the same six categories in different workpapers: UG-181053-NWN-KSM-WP16-1-4-2019, UG-181053-NWN-KSM-WP17-1-4-2019, and UG-181053-NWN-KSM-WP31-1-4-2019.

WORKPAPER	Payroll	Admin Transfer	Employee Cost	Depreciation	Rate Base	Distribution
KSM-WP16-1-4-2019	10.743%	13.148%	11.208%	10.324%	12.519%	13.927%
KSM-WP17-1-4-2019	10.510%	13.026%	11.060%	11.622%	12.519%	12.635%
KSM-WP31-1-4-2019	10.743%	13.026%	11.208%	11.622%	12.012%	12.635%

Please explain the inconsistencies.

If these inconsistencies are in error, please correct and resubmit the workpapers with accurate and consistent Washington allocation factors and file testimony revisions as necessary.

Additionally, please review all other workpapers the Company provided that included Washington allocation factors and, for any inconsistencies, please provide corrected workpapers and testimony consistent with the request above.

**Response:**

Please see WUTC DR 43 Attachment 1 zip file for the requested workpapers with correct and consistent Washington allocation factors.

**Supplemental Response:**

In its Rebuttal filing, the Company will reflect the allocation factors that are provided in WUTC DR 43 Attachment 1.

For administrative efficiencies, the Company is taking this opportunity to provide all of Mr. McVay's workpapers in native format, including the revised workpapers previously provided as 181053 WUTC DR 43 Attachment 1 zip file, an updated index (to reflect comments from the Public Counsel) and the rest of Mr. McVay's workpapers that have not changed.

Please note that the workpapers UG-181053-NWN-KSM-WP1-3-27-2019 Revised.xlsx and UG-181053-NWN-KSM-WP31-3-27-2019 Revised.xlsx are the same, representing the revenue requirement model for the case, and provide the native format file support of Exhibits 2, 3, and 4 under KSM. In the original submittal of workpapers, WP1 and WP31 were also equivalent as to amounts, with WP31 differing only by including source references for each numeric input in the file. For this current submission, both WP1 and WP31 are completely equivalent, with both having source references included.