

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of  
  
CASCADE NATURAL GAS  
CORPORATION,  
  
Petitioner,  
  
For An Amended Accounting Order  
Associated with COVID-19 Public Health  
Emergency

DOCKET UG-200479  
  
ORDER 02  
  
GRANTING AMENDED  
ACCOUNTING PETITION

**BACKGROUND**

- 1 On October 29, 2021, Cascade Natural Gas Corporation (Cascade or Company) filed with the Washington Utilities and Transportation Commission (Commission) an amended petition (Petition) seeking an accounting order authorizing Cascade to use deferred accounting from the date of the Petition forward for costs associated with the COVID-19 public health emergency.<sup>1</sup> On November 19, 2021, Cascade revised the filing to correct a minor error, changing the date from which costs can be deferred from March 2020 to May 27, 2020.
- 2 Order 01 in Docket UG-200479 granted the Company permission to use deferred accounting for COVID-19 associated costs beginning on May 27, 2020, including using 1 percent of its retail revenues to fund a temporary COVID assistance program, as directed by the Commission in its COVID-19 Response Docket U-200281. Cascade established the Big HEART program (Program) for temporary COVID assistance on April 1, 2021.<sup>2</sup>
- 3 In its Petition, Cascade seeks the Commission’s approval to defer another 0.5 percent of its retail revenues for the Big HEART program in addition to the 1 percent authorized in

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<sup>1</sup> Cascade filed its original petition on May 27, 2020, in Docket UG-200479. The Company subsequently participated in Docket U-200281, where extensive discussion occurred relating to the direct costs and benefits that would be tracked according to the proposed deferred accounting petitions filed by Cascade and the other utilities. Those changes are reflected in the Petition filed in this Docket.

<sup>2</sup> Docket UG-210145.

Docket U-200281.<sup>3</sup> The impetus for this amended Petition was the Commission's recent approval of Cascade's increased funding of its Big HEART by an additional 0.5 percent of retail revenues for an overall of 1.5 percent of retail revenues funding level, or a total of \$3.7 million.<sup>4</sup>

4 Commission staff (Staff) has reviewed the Petition and believes that it seeks relief consistent with our decision in Order 01 in this Docket, which authorized the Company to defer "costs to fund a COVID-19 bill payment assistance program, as described in Order 01 in Docket U-200281."<sup>5</sup> Because the Commission granted Cascade permission to fund its COVID bill assistance program with additional money beyond the 1 percent the Commission specified in Docket U-200281, a modification to the original authorization in UG-200479 is reasonable.

### DISCUSSION

5 We agree with Staff that the Company's Petition to defer the costs associated with the COVID-19 public health emergency, specifically increasing the allowed deferral for the temporary COVID-19 bill assistance program by an additional 0.5 percent of retail revenues above the original level, is consistent with the public interest.

6 In Docket UG-210801, the Commission authorized additional spending on the Company's temporary COVID bill assistance cost due to customers continued need for arrearage assistance.<sup>6</sup> Given the allowance of an additional 0.5 percent of retail revenues funding for the Big HEART program, it is consistent with the public interest for the Company to defer these associated costs, consistent with the Commission's rationale for authorizing the initial cost deferral in Order 01 in this Docket.

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<sup>3</sup> *In the Matter of Cascade Natural Gas Corporation's Petition for an Accounting Order Associated with COVID-19 Public Health Emergency*, Amended Petition at ¶7, Docket UG-200479 (November 21, 2021).

<sup>4</sup> Order 01, Docket No. UG-210801.

<sup>5</sup> *In the Matter of Response to the COVID-19 Pandemic*, Order 01 Extending Suspension of Disconnection of Energy Services for Nonpayment and Adopting Related Requirements, Docket UG-200281 (October 20, 2020).

<sup>6</sup> Order 01 at ¶11, Docket UG-210801.

### FINDINGS AND CONCLUSIONS

- 7 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including natural gas companies.
- 8 (2) Cascade is a natural gas company and a public service company subject to Commission jurisdiction.
- 9 (3) The Commission has jurisdiction over the subject matter of this proceeding and over Cascade.
- 10 (4) WAC 480-07-370(3) allows regulated companies to file petitions, including the Petition Cascade filed in this Docket.
- 11 (5) Staff has reviewed the Petition in Docket UG-200479 and recommends the Commission grant the Petition in light of the Commission's approval of Cascade's extension of its Big Heart program in Docket UG-210801 on October 29, 2021.
- 12 (6) This matter came before the Commission at its regularly scheduled meeting on December 9, 2021.
- 13 (7) After reviewing Cascade's Petition filed in Docket UG-200479 on October 29, 2021, and November 19, 2021, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that the Petition filed should be granted.

### ORDER

#### THE COMMISSION ORDERS:

- 14 (1) Cascade Natural Gas Corporation's Petition for an order authorizing cost deferral is granted.
- 15 (2) This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs, on any matters that may come before it. Nor shall this Order granting Petition be construed as an

agreement to any estimate or determination of costs, or any valuation of property claimed or asserted.

- 16 (3) The Commission retains jurisdiction over the subject matter and Cascade Natural Gas Corporation to effectuate the provisions of this Order.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Secretary to enter this Order.

DATED at Lacey, Washington, and effective December 9, 2021.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

AMANDA MAXWELL  
Executive Director and Secretary