

**Exh. JG-7  
Docket UG-240008  
Witness: Jana Grenn**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**CASCADE NATURAL GAS  
CORPORATION,**

**Respondent**

**DOCKET UG-240008**

**EXHIBIT TO RESPONSE TESTIMONY OF**

**JANA GRENN**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

***Restating COVID-19 Deferral Offsets Adjustment***

**September 25, 2024**

**Cascade Natural Gas Corp.**  
**Washington Jurisdiction**  
**Twelve-Months ended December 31, 2023**  
**Restate COVID-19 Deferral Offsets Adjustment**

Line No	Description	CNCG Proposal	Staff Adjustment
	A	B	C
1	Reverse 2023 COVID-19 Deferral Offsets:		
2	Remove 2023 Bad Debt Offsets	1,232,453	-
3	Remove 2023 O&M Work Order Costs Offsets	1,633	-
4	Remove 2023 Credit & Collecitons O&M Offsets	296,152	-
5	Remove 2023 O&M Savings Offsets	(85,148)	-
6	Total Adjustment	1,445,090	-