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March 23, 2018

Mr. Steven V. King
 Executive Director and Secretary
 Washington Utilities & Transportation Commission
 P.O. Box 47250
 1300 S Evergreen Park Drive SW
 Olympia, WA 98504-7250

Re: Docket No. UG-170929, Rebuttal Testimony of Cascade Natural Gas Corporation

Dear Mr. King,

Cascade Natural Gas Corporation (“Company”) hereby encloses for filing an original and 10 copies of its rebuttal case in UG-170929. The table below lists the Rebuttal Testimony and Exhibits, as well as the corresponding electronic file names for all submissions in this filing.

Witness	Exhibit No.	Exhibit	File Name
Nicole A. Kivisto			
	NAK-2T	Rebuttal Testimony	UG-170929, CNGC Exh. NAK-2T, 3.23.18.pdf
Mark A. Chiles			
	MAC-1T	Rebuttal Testimony	UG-170929, CNGC Exh. MAC-1T, 3.23.18.pdf
Michael P. Parvinen			
	MPP-7T	Rebuttal Testimony	UG-170929, CNGC Exh. MPP-7T, 3.23.18.pdf
	MPP-8	Exhibit: Results of Operation Summary Sheet	UG-170929, CNGC Exh. MPP-8, 3.23.18.pdf
	MPP-9	Exhibit: Revenue Requirement Calculation	UG-170929, CNGC Exh. MPP-9, 3.23.18.pdf
	MPP-10	Exhibit: Conversion Factor Calculation	UG-170929, CNGC Exh. MPP-10, 3.23.18.pdf
	MPP-11	Exhibit: Summary of Proposed Adjustments to Test Year Results	UG-170929, CNGC Exh. MPP-11, 3.23.18.pdf

Witness	Exhibit No.	Exhibit	File Name
	MPP-12	Exhibit: 2017 Plant Additions	UG-170929, CNGC Exh. MPP-12, 3.23.18.pdf
	MPP-13	Exhibit: Updated Staff Proposed 2017 Plant Additions	UG-170929, CNGC Exh. MPP-13, 3.23.18.pdf
	MPP-14	Exhibit: Working Capital Calculation	UG-170929, CNGC Exh. MPP-14, 3.23.18.pdf
	WP	Workpapers	UG-170929, CNGC Exh MPP 8-14 and WP-3-23-18.xlsx - <i>(provided on CD)</i>
Tammy J. Nygard			
	TJN-4T	Rebuttal Testimony	UG-170929, CNGC Exh. TJN-4T, 3.23.18.pdf
	TJN-5	Exhibit: 2018 Financial Plan (C)	UG-170929, CNGC Exh. TJN-5C, 3.23.18 (C).pdf UG-170929, CNGC Exh. TJN-5C, 3.23.18 (R).pdf
Brian Robertson			
	BR-7T	Rebuttal Testimony	UG-170929, CNGC Exh. BR-7T, 3.23.18.pdf
	BR-8	Exhibit: CNGC's Supplemental response to the WUTC DR 67 issued 20 in UG-152286.	UG-170929, CNGC Exh. BR-8, 3.23.18.pdf
	BR-9C	Exhibit: Confidential Methodologies and Processes from Schneider 1 Electric (formerly known as Telvent DTN).	UG-170929, CNGC Exh. BR-9C, 3.23.18 (C) pdf UG-170929, CNGC Exh. BR-9C, 3.23.18 (R) pdf
	BR-10	Exhibit: Email - Staff (Hancock) to CNGC (Robertson)	UG-170929, CNGC Exh. BR-10, 3.23.18.pdf
	BR-11	Exhibit: Staff's Response to CNGC DR 6	UG-170929, CNGC Exh. BR-11, 3.23.18.pdf
	BR-12	Exhibit: Staff 's Response to CNGC DR 7	UG-170929, CNGC Exh. BR-12, 3.23.18.pdf UG-170929, CNGC BR-12, Attach A, 3.23.18.xlsx - <i>(provided on CD)</i> UG-170929, CNGC BR-12, Attach B, 3.23.18.xlsx - <i>(provided on CD)</i>
	BR-13	Exhibit: Cascade's Response to WUTC DR 26	UG-170929, CNGC Exh. BR-13, 3.23.18.pdf UG-170929, CNGC Exh BR-13, Customer Count, 3.23.18.xlsx - <i>(provided on CD)</i> UG-170929, CNGC Exh BR-13, Weather Normalization, 3.23.18 - <i>(provided on CD)</i>

Witness	Exhibit No.	Exhibit	File Name
	BR-14	Exhibit: Email between Staff (Hancock) and CNGC 8 (Robertson)	UG-170929, CNGC Exh. BR-14, 3.23.18.pdf
	BR-15	Exhibit: Emails between Staff (Hancock) and CNGC 8 (Robertson)	UG-170929, CNGC Exh. BR-15, 3.23.18.pdf
Jennifer G. Gross			
	JGG-4T	Rebuttal Testimony	UG-170929, CNGC Exh. JGG-4T, 3.23.18.pdf
	JGG-5	Exhibit: PC Response to CNGC DR-1	UG-170929, CNGC Exh. JGG-5, 3.23.18.pdf
J. Stephen Gaske			
	JSG-3T	Rebuttal Testimony	UG-170929, CNGC Exh. JSG-3T, 3.23.18.pdf
	JSG-4	Exhibit: Constant Growth DCF Analysis	UG-170929, CNGC Exh. JSG-4. 3.23.18.pdf UG-170929, CNGC Exh. JSG-4. 3.23.18.xlsx
Linda Murray			
	LLM-1T	Rebuttal Testimony	UG-170929, CNGC Exh. LLM-1T, 3.23.18.pdf
	LLM-2C	Exhibit: Confidential Aon Hewitt Report	UG-170929, CNGC Exh. LLM-2C, 3.23.18(C).pdf UG-170929, CNGC Exh. LLM-2C, 3.23.18(R).pdf
	LLM-3C	Exhibit: Confidential 2016 Employee Incentive Plan	UG-170929, CNGC Exh. LLM-3C, 3.23.18(C).pdf UG-170929, CNGC Exh. LLM-3C, 3.23.18(R).pdf
	LLM-4C	Exhibit: Confidential Senior Management Incentive Plan	UG-170929, CNGC Exh. LLM-4C, 3.23.18(C).pdf UG-170929, CNGC Exh. LLM-4C, 3.23.18(R).pdf
	LLM-5	Exhibit: Total Incentives	UG-170929, CNGC Exh. LLM-5, 3.23.18.pdf UG-170929, CNGC Exh. LLM-5, 3.23.18.xlsx
	LLM-6	Exhibit: Wage Increases	UG-170929, CNGC Exh. LLM-6, 3.23.18.pdf UG-170929, CNGC Exh. LLM-6, 3.23.18.xlsx
Donna Genora			
	DG-1T	Rebuttal Testimony	UG-170929, CNGC Exh. DG-1T, 3.23.18.pdf
Ron J. Amen			
	RJA-1RT	Rebuttal Testimony	UG-170929, CNGC Exh. RJA-1RT, 3.23.18.pdf

Witness	Exhibit No.	Exhibit	File Name
	RJA-R2	Exhibit: Revised Summary of COSS Results at Proposed Revenue	UG-170929, CNGC Exh. RJA-R2, 3.23.18.pdf UG-170929, CNGC WP RJA-R2 and RJA-R3 Cost of Service Study 03-23-18(C).xlsx <i>(provided on CD)</i>
	RJA-R3	Exhibit: Revenue Requirement by Customer Cost Component	UG-170929, CNGC Exh. RJA-R3, 3.23.18.pdf
	RJA-R4	Exhibit: American Gas Association Energy Analysis, "Natural Gas Utility Rate Structure: The Customer Charge Component – 2015 Update"	UG-170929, CNGC Exh. RJA-R4, 3.23.18.pdf
	RJA-R5	Exhibit: Revised Rate Design at Proposed Revenue	UG-170929, CNGC Exh. RJA-R5, 3.23.18.pdf

The following files are too voluminous to print and are provided separately on compact disk:

- UG-170929, CNGC BR-12, Attach A, 3.23.18.xlsx
- UG-170929, CNGC BR-12, Attach B, 3.23.18.xlsx
- UG-170929, CNGC Exh BR-13, Customer Count, 3.23.18.xlsx
- UG-170929, CNGC Exh BR-13, Weather Normalization, 3.23.18.xlsx
- UG-170929, CNGC WP RJA-R2 and RJA-R3 Cost of Service Study 03-23-18(C).xlsx
- UG-170929, CNGC Exh MPP 8-14 and WP-3-23-18.xlsx

Please note that the following files contain either sensitive financial or proprietary information and the Company requests that these files, which are submitted on yellow paper in the sealed envelope clearly marked "CONFIDENTIAL," be protected from public disclosure under the Public Records Act (Chapter 42.56 RCW) in accordance with Order No. 02 issued in UG-170929:

- UG-170929, CNGC WP RJA-R2 and RJA-R3 Cost of Service Study 03-23-18(C).xlsx
- UG-170929, CNGC Exh. TJN-5C, 3.23.18 (C).pdf
- UG-170929, CNGC Exh. BR-9C, 3.23.18 (C).pdf
- UG-170929, CNGC Exh. LLM-2C, 3.23.18(C).pdf
- UG-170929, CNGC Exh. LLM-3C, 3.23.18(C).pdf
- UG-170929, CNGC Exh. LLM-4C, 3.23.18(C).pdf

Additional copies of this filing, supporting testimony and exhibits are available from the Company upon request.

Questions regarding this filing should be directed to me at (509) 734-4593.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Parvinen", with a long horizontal flourish extending to the right.

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Enclosures