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January 9, 2007

BY ELECTRONIC AND OVERNIGHT MAIL

Ms. Carole J. Washburn
Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504

**Re: Cost Management Services, Inc. v. Cascade Natural Gas Corporation;
Docket No. UG-061256**

Dear Ms. Washburn:

Enclosed for filing are an original and ten copies of the following:

1. Respondent's Response to Complainant's Motion Requesting That the Commission Take Official Notice of a Regulatory Filing Made by Cascade on December 21, 2006; and
2. Second Supplemental Declaration of Jon T. Stoltz.

Thank you for your attention to this matter.

Sincerely yours,

Lawrence H. Reichman

LHR:dmp
Enclosures
cc: Service List

32032-0004/LEGAL12953897.1