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April 23, 2019

Mr. Mark L. Johnson
Executive Director and Secretary
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

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State Of WASH.
UTIL. AND TRANSP.
COMMISSION

Re: WAC 480-90-257, Commission Basis Report

Dear Mr. Johnson:

Pursuant with WAC 480-90-257, Cascade Natural Gas Corporation encloses its Statement of Operations and Annual Commission Basis Report for the 12-month period ending December 31, 2018.

The attached summary sheets and supporting workpapers, NEW CNGC Commission Basis ARpt 4-23-19.pdf and NEW CNGC Commission Basis WP 4-23-19.xlsx, detail the procedures used to develop reporting adjustments consistent with WAC "Commission Basis" requirements.

If you have any questions regarding this filing, please contact me at (509) 734-4593.

Sincerely,

/s/ Michael Parvinen

Michael Parvinen
Director, Regulatory Affairs
Cascade Natural Gas Corporation
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Kennewick, WA 99336-7166
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Attachments