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November 24, 2020

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

Received  
Records Management  
11/24/20 10:53  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

Re: **Revised Amended Petition for an Accounting Order for Costs Associated with the COVID-19 Public Health Emergency – UG-200479**

Dear Mr. Johnson:

Enclosed for electronic filing with the Commission is Cascade's Revised Amended Petition for an Order Authorizing Deferral of Costs and Benefits Associated with COVID-19 Public Health Emergency.

The purpose of this amendment is to remove all reference to the statements that Cascade proposes to defer normal business costs not recovered due to reduction in natural gas use by its customers. After discussion with Commission Staff the Company recognizes that this language may be construed to mean that Cascade is seeking to defer lost revenue due to COVID-19. This was not the Company's intent; thus, it removes such language.

Cascade also changed proposed accounting treatment from FERC Account 182.3 (Other Regulatory Assets) to 186 (Miscellaneous Deferred Debits), per Staff request.

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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Attachment:

UG-200479-CNGC-Amended-Petition-11.24.20r.pdf