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March 31, 2010

Mr. Dave Danner, Secretary & Executive Director
Washington Utilities
& Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-9022

Re: WAC 480-90-257 Annual Financial Reporting

Dear Mr. Danner:

In compliance with WAC 480-90-257, please find enclosed Cascade Natural Gas Corporation's Statement of Operations and Annual Commission Basis Report for the 12-month period ending December 31, 2009.

The attached summary sheets and supporting workpapers detail the procedures used to develop reporting adjustments consistent with WAC "Commission Basis" requirements.

If there are any questions regarding this filing please contact Paul Schmidt at (206) 381-6825.

Sincerely,

Katherine J. Barnard

Manager,

Gas Supply & Regulatory Affairs

attachments