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April 27, 2017

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

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

Dear Mr. King:

In compliance 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, 2016.

The attached summary sheets and supporting workpapers, NEW CNGC Commission Basis ARpt 4-27-17.pdf and NEW CNGC Commission Basis WP 4-27-17.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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Attachments