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September 23, 2021

Ms. Amanda Maxwell  
Executive Director and Secretary  
Washington Utilities & Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

**Re: UG-152286 - Cascade Decoupling Mechanism Third-Party Program Audit – Supplemental Final Report**

On March 12, 2021, Cascade Natural Gas Corporation (Cascade or Company) filed with the Washington Utilities and Transportation Commission (Commission) a report evaluating its decoupling mechanism. This report complied with the Joint Settlement Agreement and Commission order No. 04 in Docket UG-152286 which stated, in part, that "Cascade will engage an independent third-party to audit its decoupling program following the end of the third full year that the program is in place."

After submitting its initial evaluation, and in consultation with Commission Staff, the Company agreed to reengage with its independent third-party evaluator, H. Gil Peach & Associates LLC, and supplement the initial report, adding a new section, Section 10. This section provides cost-of-service related analysis to show the degree to which allowed revenues recover its allocated cost of service by customer class and the degrees to which fixed costs are recovered by fixed charges.

The following electronic files are included in this filing:

- UG-152286 CNGC Decoupling Mechanism Cply Supplemental Cltr, 09.23.21.pdf
- UG-152286 CNGC Decoupling Mechanism Final Supplemental Rpt, 09.23.21.pdf
- UG-152286, CNGC Decoupling Supplemental Cply COS, 09.23.21.pdf

If there are any questions regarding this filing, please contact me at (509) 734-4549.

Sincerely,

*/s/ Christopher Mickelson*

Christopher Mickelson  
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Attachment

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