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CABLE HUSTON

CABLE HUSTON BENEDICT HAAGENSEN & LLOYD LLP • ATTORNEYS

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November 18, 2010

**VIA ELECTRONIC FILING
& FEDERAL EXPRESS**

David Danner
Executive Director & Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Re: *In the Matter of the Petition of Cascade Natural Gas Corporation for an Accounting Order Authorizing Deferred Accounting Treatment of Loss in Margin Due to Company Sponsored Conservation Programs, or, in the Alternative, the Continuation of the Pilot Decoupling Mechanism that was Approved in Docket UG-060256; Docket No. UG-101656*

Dear Mr. Danner:

Enclosed for filing in the above-referenced proceeding please find an original and twelve (12) copies of the Comments of Northwest Industrial Gas Users.

Please do not hesitate to contact my office with any questions or concerns. Thank you.

Very truly yours,



Chad M. Stokes

CMS:ki
Enclosures

cc: UG-101656 Current Service List (via e-mail and first class mail)