



Bob Ferguson

ATTORNEY GENERAL OF WASHINGTON

Utilities and Transportation Division

PO Box 40128 • Olympia WA 98504-0128 • (360) 664-1183

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January 8, 2021

Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
P.O. Box 47250
Olympia, Washington 98504-7250

RE: *WUTC v. Cascade Natural Gas Company*
Docket UG-200568

Dear Mr. Johnson:

Enclosed for filing in the above-referenced docket is the Cross-Answering Testimony of David Panco and Certificate of Service.

The enclosures are not to be construed as testimony or evidence until such time as they are received into the record at hearing. Accordingly, we reserve the right to make revisions or additions to them as may become necessary prior to the time that the witnesses present their testimony.

Sincerely,

/s/ Nash Callaghan, WSBA No. 49682
Assistant Attorney General
Office of the Attorney General
Utilities and Transportation Division
P.O. Box 40128
Olympia, WA 98504-0128
(360) 664-1187
nash.callaghan@utc.wa.gov

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