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March 31, 2011

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, 2010.

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 me at (509) 734-4593 or Pamela Archer at (509) 734-4591.

Sincerely,

Katherine J. Barnard  
Manager  
Regulatory & Gas Supply

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