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April 27, 2018

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

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Records Management  
04/27/18 16:24  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION

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

Dear Mr. King:

Pursuant 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, 2017.

The attached summary sheets and supporting workpapers, NEW CNGC Commission Basis ARpt 4-27-18.pdf and NEW CNGC Commission Basis WP 4-27-18.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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Kennewick, WA 99336-7166  
michael.parvinen@cngc.com

Attachments