November 18, 2010

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

RE: In the Matter of the Petition of Cascade Natural Gas Corp., 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 UG-101656

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 12 copies of Comments of Commission Staff Regarding the Impact of the Commission's Policy Statement on Cascade's Petition for an Accounting Order, and Certificate of Service.

Sincerely,

GREGORY J. TRAUTMAN Assistant Attorney General

GJT/emd Enclosure cc: Parties