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July 21, 2023

Director Amanda Maxwell  
Executive Director and Secretary  
Washington Utilities & Transportation Commission  
621 Woodland Square Loop SE  
Olympia, WA 98503

Re: WAC 480-90-257, Supplemental Commission Basis Report filed in UG-230325

Dear Director Maxwell:

On April 28, 2023, Cascade Natural Gas Corporation (Cascade) submitted its Statement of Operations and Commission Basis Report (CBR) for the 12-month period ending December 31, 2022, in accordance with WAC 480-90-257 in Docket UG-230325.

Subsequent to the submittal of the report, Cascade discovered an error in its 2022 financial records that merit an added adjustment to the CBR. The error was due to an incorrectly posted monthly tax accrual amount that was inadvertently posted to the state of Oregon. An adjustment has been made to reflect the correct amount of taxes attributable to the state of Washington in the updated CBR.

The attached summary sheets and supporting workpapers, UG-230325-CNGC-Commission-Basis-ARpt-07-21-2023r.pdf and UG-230325-CNGC-Commission-Basis-WP-07-21-2023r.xlsx, detail the procedures used to develop reporting adjustments consistent with WAC "Commission Basis" requirements. All changes to the CBR and supporting workpapers have been highlighted.

If there are any questions regarding this report, please contact me at (208) 377-6015.

Sincerely,

*/s/ Lori A. Blattner*

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Attachments