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April 30, 2018

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High St SE  
PO Box 1088  
Salem OR 97308-1088

RE: UM 1922 – Staff’s Application to Defer Changes in Cascade’s Federal Tax Obligation Resulting from H.R.1 – Tax Cuts and Jobs Act – Comments of Cascade

Filing Center:

Cascade Natural Gas Corp. (“Cascade” and/or “Company”), hereby submits the following comments as it relates to Staff’s Application in Case UM 1922.

On December 29, 2017, Oregon Public Utility Commission Staff (“Staff”) filed an application to defer changes in Cascade’s federal tax obligation as a result of the passage of H.R.1 – Tax Cuts and Jobs Act. Staff’s Application set a date for comments to be filed by January 31, 2018. Staff subsequently filed a letter on January 29, 2018, extending the deadline to March 30, 2018, and then on March 22, 2018, extending the deadline to April 30, 2018.

On December 29, 2017, Cascade filed its application to defer the changes in its federal tax obligation resulting from H.R.1 – Tax Cuts and Jobs Act (TCJA). The Company began to defer costs associated with the TCJA effective January 1, 2018.

Since the Company has filed its own request to defer the impacts of the TCJA and has been deferring the impacts the Staff’s application is duplicative. The Company believes the Commission has no need to rule on Staff’s separate application (UM 1922).

If you have any questions regarding these comments, please contact Michael Parvinen at (509)734-4593.

Sincerely,

*/s/ Michael Parvinen*

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