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April 17, 2018

Oregon Public Utility Commission Attention: Filing Center P.O. Box 1088 Salem, OR 97308-1088

RE: UM 1927 – Cascade Natural Gas Corporation's Supplement

In response to Public Utility Commission of Oregon staff's March 22, 2018 email requesting each utility to supplement its federal income tax deferral filing, Cascade Natural Gas (Cascade) provides the following:

- Cascade's 2018 proxy year will be based on its 2017 Results of Operations with Type 3 adjustments. The company's 2017 Results of Operations will not be available until the end of April, thus, an estimated deferral amount using a 2018 proxy year is not available at this time. However, using data that is available today, Cascade estimates the annual Oregon deferral will be approximately \$1-\$1.6 million.
- Cascade will provide an update to the estimate of the annual deferral when it is available, either as an additional supplement in this docket, or in a separate filing requesting amortization of the deferral, pending the approval of the company's deferral application.

The above information is provided as a supplement to Cascade's deferral application filed on December 29, 2017, in the above-referenced docket.

If you have any questions concerning the submittal, please contact Michael Parvinen at (509) 734-4593.

Sincerely,

Michael Parvinen

Director, Regulatory Affairs Cascade Natural Gas Corporation

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In the Community to Serve^o