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 Michael Parvinen

Director, Regulatory Affairs

**RULE 21
DECOUPLING MECHANISM**

PURPOSE:

This Rule describes the revenue-per-Customer Decoupling Mechanism which annually applies a per therm credit or debit under Schedule 594, "Decoupling Mechanism Adjustment" to applicable Customers' bills for the purpose of truing up the annual difference between Margin Revenues and the Authorized Margin Revenues per Customer served as herein defined.

APPLICABILITY:

This Rule is applicable to all Customers served on Schedules 503, 504, 505, 511, and 570. (C)

MARGIN REVENUES

Margin Revenue is the amount of Margin billed in a billing month, adjusted for unbilled margin revenues. Margin Revenue does not include amounts billed for the Basic Customer Charge, or adjustment schedules, such as Schedules 500, 581, 582, 583, 593, 594, 595, 596, 597, and 598. (C)(D)

AUTHORIZED MARGIN REVENUE PER CUSTOMER

The Authorized Margin per month per customer is established in the tables below. Table 1 shows January through June, and Table 2 shows July through December.

Table 1	Jan	Feb	March	April	May	June
503	\$34.12	\$27.75	\$24.33	\$17.90	\$9.12	\$6.24
504	\$140.21	\$115.36	\$96.44	\$70.86	\$38.72	\$30.87
505	\$498.23	\$423.12	\$397.90	\$289.11	\$210.22	\$189.53
511	\$2112.66	\$1703.10	\$2111.22	\$1307.21	\$797.62	\$870.43
570	\$2353.02	\$2365.04	\$1936.49	\$1927.27	\$1389.07	\$1154.77
Table 2	July	Aug	Sept	Oct	Nov	Dec
503	\$4.68	\$3.99	\$4.49	\$8.67	\$18.26	\$19.63
504	\$25.94	\$23.67	\$27.72	\$39.82	\$69.49	\$78.46
505	\$152.50	\$161.43	\$209.70	\$357.27	\$308.03	\$430.43
511	\$574.00	\$812.31	\$761.38	\$864.72	\$1162.62	\$1882.86
570	\$941.72	\$1104.77	\$866.54	\$1124.56	\$1588.50	\$1825.11

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Fifty-Fifth Revision Sheet No. 502

Canceling

Fifty-Fourth Rev. Sheet No. 502

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**Fortieth Revision Sheet No. 512
Canceling
Thirty-Ninth Rev. Sheet No. 512**

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CASCADE NATURAL GAS CORPORATION

**Fifty-First Revision Sheet No. 577
Canceling
Fiftieth Rev. Sheet No. 577**

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Third Revision Sheet No. 577-A

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Second Revision Sheet No. 577-A

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**SCHEDULE 581
PROTECTED-PLUS EXCESS DEFERRED INCOME TAX (EDIT) REVERSALS
RATE ADJUSTMENT SCHEDULE**

PURPOSE

The Tax Cut and Jobs Act (the Act), signed into law by President Trump on December 22, 2017, reduced the federal corporate income tax rate from 35% to 21% effective for tax years beginning after December 31, 2017. This rate adjustment schedule annually passes through to customers the protected-plus excess deferred income tax (EDIT) reversals in accordance with the terms and conditions established in the Partial Joint Settlement Agreement filed in UG-170929.

APPLICABLE

This rate adjustment schedule is applicable to Schedules 503, 504, 505, 511, 570, and 663.

RATES

This following adjustment rate will apply on a per therm basis for each rate schedule as listed in the table below:

Rate Schedule	Per Therm Charge
503	(\$0.00647)
504	(\$0.00497)
505	(\$0.00314)
511	(\$0.00258)
570	(\$0.00096)
663	(\$0.00057)

SPECIAL CONDITION

This adjustment schedule shall be updated annually effective November 1.

TAX ADDITIONS

Adjustment charges are subject to increases as set forth in Schedule 500, Municipal Taxes.

GENERAL TERMS

Service under this adjustment schedule is governed by the terms of this schedule, the rules contained in this Tariff, any other schedules that by their terms or by the terms of this schedule apply to service under this schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

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**SCHEDULE 582
UNPROTECTED EXCESS DEFERRED INCOME TAX (EDIT) REVERSALS
RATE ADJUSTMENT SCHEDULE**

PURPOSE

The Tax Cut and Jobs Act (the Act), signed into law by President Trump on December 22, 2017, reduced the federal corporate income tax rate from 35% to 21% effective for tax years beginning after December 31, 2017. This rate adjustment schedule annually returns to customers the unprotected excess deferred income tax (EDIT) amortizations in accordance with the terms and conditions established in the Partial Joint Settlement Agreement filed in UG-170929.

APPLICABLE

This rate adjustment schedule is applicable to Schedules 503, 504, 505, 511, 570, and 663.

RATES

This following adjustment rate will apply on a per therm basis for each rate schedule as listed in the table below:

Rate Schedule	Per Therm Charge
503	(\$0.00310)
504	(\$0.00238)
505	(\$0.00151)
511	(\$0.00123)
570	(\$0.00046)
663	(\$0.00027)

SPECIAL CONDITION

This adjustment schedule shall be updated annually, effective November 1.

TERM

This rate schedule adjustment shall be effective for a term of ten years, ending October 31, 2028.

TAX ADDITIONS

Adjustment charges are subject to increases as set forth in Schedule 500, Municipal Taxes.

GENERAL TERMS

Service under this adjustment schedule is governed by the terms of this schedule, the rules contained in this Tariff, any other schedules that by their terms or by the terms of this schedule apply to service under this schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

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**SCHEDULE 583
TEMPORARY FEDERAL INCOME TAX RATE CREDIT
RATE ADJUSTMENT SCHEDULE**

PURPOSE

The Tax Cut and Jobs Act (the Act), signed into law by President Trump on December 22, 2017, reduced the federal corporate income tax rate from 35% to 21% effective for tax years beginning after December 31, 2017. This rate adjustment schedule returns to customers the income tax benefits from the period January 1, 2018, until July 31, 2018, in accordance with the terms and conditions established in Commission Order in UG-170929.

APPLICABLE

This rate adjustment schedule is applicable to Schedules 503, 504, 505, 511, 570, and 663.

RATES

This following adjustment rate will apply on a per therm basis for each rate schedule as listed in the table below:

Rate Schedule	Per Therm Charge
503	(\$0.00611)
504	(\$0.00469)
505	(\$0.00297)
511	(\$0.00243)
570	(\$0.00090)
663	(\$0.00054)

SPECIAL CONDITION

Service under this schedule is subject to the Rules and Regulations contained in this tariff.

TERM

This Temporary Federal Tax Rate Credit will be in effect for a fifteen-month period from August 1, 2018, through October 31, 2019. Any residual balance at the end of the one-year term will be recovered in a future proceeding.

TAX ADDITIONS

Adjustment charges are subject to increases as set forth in Schedule 500, Municipal Taxes.

GENERAL TERMS

Service under this adjustment schedule is governed by the terms of this schedule, the rules contained in this Tariff, any other schedules that by their terms or by the terms of this schedule apply to service under this schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

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**COST RECOVERY MCHANISM (CRM)
ELEVATED RISK PIPELINE FACILITY REPLACEMENTS
SCHEDULE NO. 597**

APPLICABLE:

This adjustment applies to gas service rendered by the Company under the tariff of which this schedule is a part for service on and after the effective date hereof and shall be in addition to all rates and charges specified in this tariff.

MONTHLY RATES AND MINIMUM BILLS:

Each of the charges, except Demand and Customer Service Charges, are to be decreased as shown:

- Schedule 503 - \$0.00488 per therm
- Schedule 504 - \$0.00360 per therm
- Schedule 505 - \$0.00320 per therm
- Schedule 511 - \$0.00216 per therm
- Schedule 570 - \$0.00100 per therm
- Schedule 663 - \$0.00069 per therm

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SPECIAL TERMS AND CONDITIONS:

The rates named herein are subject to increases as set forth in Schedule 500, Municipal Taxes.

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