

**Restating Adjustment R-13**  
**Pro Forma Interest Adjustment**

| Line<br>No. | (A)                                   | (B)          | (C)            | (D)                                      |
|-------------|---------------------------------------|--------------|----------------|--|
|             | Description                           | Amount       | Adjustment     | Source                                   |
| 1           |                                       |              |                |  |
| 2           |                                       |              |                |  |
| 3           |                                       |              |                |  |
| 4           | <b>Total Pro Forma Rate Base</b>      | \$148,360    |                | Exhibit ____ (DPK-3) Pg 1, Ln 64 Col (f) |
| 5           |                                       |              |                |  |
| 6           | <b>Weighted Cost of Debt</b>          | 3.57%        |                | Exhibit ____ (DPK-3) Pg 9, Ln 17         |
| 7           |                                       |              |                |  |
| 8           | <b>Pro Forma Interest Expense</b>     | <u>5,302</u> | 5,302          | Ln 6 * Ln 9                              |
| 9           |                                       |              |                |  |
| 10          | <b>Interest Expense Per Books</b>     |              | <u>6,554</u>   | Andrews Workpapers Gas - Sch. O2         |
| 11          |                                       |              |                |  |
| 12          | <b>Adjustment to Interest Expense</b> |              | <u>(1,252)</u> | Ln 10 - Ln 12                            |
| 13          |                                       |              |                |  |
| 14          | <b>Income Tax Effect</b>              |              | <u>438</u>     | -Ln 12 * 35%                             |
| 15          |                                       |              |                |  |
| 16          |                                       |              |                |  |
| 17          |                                       |              |                |  |
| 18          |                                       |              |                |  |
| 19          |                                       |              |                |  |
| 20          |                                       |              |                |  |
| 21          |                                       |              |                |  |
| 22          |                                       |              |                |  |
| 23          |                                       |              |                |  |
| 24          |                                       |              |                |  |
| 25          |                                       |              |                |  |
| 26          |                                       |              |                |  |
| 27          |                                       |              |                |  |
| 28          |                                       |              |                |  |