

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-210755

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT MEG-12

End of Period Depreciation Adjustment

April 25, 2022

Cascade Natural Gas Corp.
 Public Counsel Unit Restate 2021 End of Period Depreciation Expense Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU Adjustment	CNGC Adjustment	Adjustment to CNGC Amounts
1	Restate 2021 Depreciation Expense to End of Period	WP MEG-12.1, ln 129	\$ 1,090,731	\$ -	\$ 1,090,731
2	Income Tax Expense	Line 1 x 21%	<u>(229,054)</u>	<u>-</u>	<u>(229,054)</u>
3	Total Expense Adjustments		\$ 861,678	\$ -	\$ 861,678
4	Adjustment to Net Operating Income		<u><u>\$ (861,678)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (861,678)</u></u>