

**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-13

Interest Coordination Adjustment

April 25, 2022

Cascade Natural Gas Corp.
 Public Counsel Unit Interest Coordination Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	PCU Adjustment ¹	CNGC Adjustment ²	Adjustment to CNGC Amounts
1	Rate Base	\$ 512,244,642		
2	Weighted Average Cost of Debt	<u>2.311%</u>	<u>2.311%</u>	
3	Interest Deduction	\$ 11,837,974	\$ -	
4	Test Period Interest Expense	<u>11,766,975</u>		
5	Adjustment to Interest Expense	70,999	-	
6	Income Tax Rate	<u>21%</u>	<u>21%</u>	
7	Total Adjustment	<u>\$ (14,910)</u>	<u>\$ -</u>	\$ (14,910)
8	Adjustment to Operating Income	<u>\$ 14,910</u>	<u>\$ -</u>	<u>\$ 14,910</u>

Note 1: See MEG-4 for 2021 end of period rate base.

Note: 2: CNGC did not update plant and operating income to 2021 levels and made no synchronized interest adjustment for 2021.