

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-200568

MARK E. GARRETT ON BEHALF OF PUBLIC COUNSEL

EXHIBIT MEG-8

Depreciation Rate Adjustment

November 19, 2020

Cascade Natural Gas Company
Public Counsel Unit Depreciation Rate Adjustment
Twelve Months Ended December 31, 2019; Docket No. UG-200568

Line No.	Description	PCU Adjustment ¹	CNGC Adjustment ²	Adjustment to CNGC Amounts
1	Natural Gas Sales	\$ 923,295	\$ 923,295	\$ -
2	Revenue Taxes	37,412	37,412	-
3	Customer Accounts	3,712	3,712	-
4	Depreciation and Amortization Expense	1,910,512	2,932,910	(1,022,398)
5	Income Taxes	<u>(215,952)</u>	<u>(430,655)</u>	<u>214,703</u>
6	Adjustment to Net Operating Income	<u>\$ (812,389)</u>	<u>\$ (1,620,084)</u>	<u>\$ 807,695</u>
7	Plant in Service	\$ 31,077,329	\$ 31,077,329	\$ -
8	Accumulated Depreciation	(7,438,117)	(7,438,117)	-
9	Customer Adv. For Construction	44,862	44,862	-
10	Deferred Accumulated Income Taxes	(2,047,962)	(2,047,962)	-
11	Working Capital Allowance	-	-	-
12	Total Rate Base	<u>\$ 21,636,112</u>	<u>\$ 21,636,112</u>	<u>\$ -</u>

Note 1: See the response to UTC-127, Excel file UTC-127 UG-200568 CNGG Exh MCP 8-10 and WP-1 Revised.xlsx, tab Exh MCP-10 - Summary of Adj, Line 14.

Note 2: See the response to UG-200568 CNGG Exh MCP 8-10 and WP-1, 07.24.20.xlsx, tab Exh MCP-10 - Summary of Adj, Line 14.