

Cascade Natural Gas Corp.
 WORKPAPER - Public Counsel Unit 2021 EOP Rate Base Adjustment
 Twelve Months Ended December 31, 2020; Docket No. UG-210755

Line No.	Description	Reference	PCU EOP Rate Base ¹	PCU AMA Rate Base	Adjustment to CNGC Amounts
1	Plant in Service	Note 1	\$ 1,007,229,923	\$ 969,695,975	\$ 37,533,948
2	Accumulated Depreciation	Note 1	(434,998,297)	(423,226,412)	(11,771,885)
3	Customer Adv. for Construction	Note 2	(3,601,231)	(3,117,367)	(483,864)
4	Accumulated Deferred Income Tax	Note 2	(76,897,699)	(77,345,343)	447,644
5	Working Capital Allowance		<u>20,511,946</u>	<u>20,511,946</u>	<u>-</u>
6	Total Rate Base Adjustments		<u>\$ 478,950,090</u>	<u>\$ 478,950,090</u>	<u>\$ 25,725,843</u>

Note 1: See CNGC Response to AWEC Data Request No. 65, Attachment A.

Note 2: See CNGC Response to Public Counsel Data Request No. 58, Attachment A.