

**The Empire District Gas Company**  
Test Year Ending December 31, 2020  
GR-2021-0320  
Schedule 12 - Interest Synchronization

Line No.	Description (a)	Reference (b)	Amount (c)
1	Pro Forma Rate Base	Schedule 2	\$ 62,967,566
2	Weighted Cost of Debt	Schedule 8	3.2654%
3	Synchronized Interest Expense	Line 1 x Line 2	2,056,137
4	Change in State Income Tax Expense	Line 3 x Schedule 13 Column (c), Line 1	(73,920)
5	Change in Federal Income Tax Expense	Line 3 x Schedule 13 Column (c), Line 3	(416,266)