

Exhibit No.:
Issues: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: GR-2014-0152
Date Prepared: June 6, 2014

MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES - AUDITING**

DIRECT ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

PSC Exhibit No. 17
Date 9/8/14 Reporter SP
File No. _____

*Jefferson City, Missouri
June 2014*

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MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
TOTAL COMPANY COMPILATION**

CASE NO. GR-2014-0152

Jefferson City, MO

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Revenue Requirement

Line Number	A Description	B 6.34% Return	C 6.57% Return	D 6.80% Return
1	Net Orig Cost Rate Base	\$87,062,948	\$87,062,948	\$87,062,948
2	Rate of Return	6.34%	6.57%	6.80%
3	Net Operating Income Requirement	\$5,518,920	\$5,718,294	\$5,918,539
4	Net Income Available	\$8,086,624	\$8,086,624	\$8,086,624
5	Additional Net Income Required	-\$2,567,704	-\$2,368,330	-\$2,168,085
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,058,952	\$2,184,251	\$2,310,098
8	Current Income Tax Available	\$3,672,655	\$3,672,655	\$3,672,655
9	Additional Current Tax Required	-\$1,613,703	-\$1,488,404	-\$1,362,557
10	Revenue Requirement	-\$4,181,407	-\$3,856,734	-\$3,530,642
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$4,181,407	-\$3,856,734	-\$3,530,642

Liberty Utilities (Midstates Natural Gas) Corp.
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 RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$127,055,628
2	Less Accumulated Depreciation Reserve		\$24,245,714
3	Net Plant In Service		\$102,809,914
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$230,264
6	Storage Gas		\$4,498,964
7	Energy Efficiency Regulatory Asset		\$51,911
8	Prepayments		\$264,483
9	TOTAL ADD TO NET PLANT IN SERVICE		\$4,585,094
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$1,128
12	State Tax Offset	0.0603%	\$189
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$331,004
15	Accumulated Deferred Income Tax		\$4,848,515
16	Customer Advances for Construction		\$63,495
17	Customer Deposits		\$1,471,062
18	Stipulated Rate Base Offset		\$13,616,667
19	TOTAL SUBTRACT FROM NET PLANT		\$20,332,060
20	Total Rate Base		\$87,062,948

Liberty Utilities (Midstates Natural Gas) Corp.
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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,143	P-2	\$4	\$6,147	100.0000%	\$0	\$6,147
3	302.000	Franchises & Consents	\$75,761	P-3	\$51	\$75,812	100.0000%	\$0	\$75,812
4	303.000	Misc. Intangible Plant	\$17,584	P-4	\$15	\$17,599	100.0000%	\$0	\$17,599
5		TOTAL INTANGIBLE PLANT	\$99,488		\$70	\$99,558		\$0	\$99,558
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.000	Land - Transmission - TP	\$200	P-8	\$0	\$200	100.0000%	\$0	\$200
9	365.100	Land and Land Rights - TP	\$134,268	P-9	\$112	\$134,380	100.0000%	\$0	\$134,380
10	365.200	Rights-of-way - TP	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	366.000	Structures & Improvements - TP	\$3,380	P-11	-\$55,441	-\$52,061	100.0000%	\$0	-\$52,061
12	366.100	Structures & Improvements (T&D other structures) - TP	\$0	P-12	\$11,946	\$11,946	100.0000%	\$0	\$11,946
13	367.000	Mains - Cathodic Protection - TP	\$57,046	P-13	\$46	\$57,092	100.0000%	\$0	\$57,092
14	367.100	Mains - Steel - TP	\$9,443,552	P-14	-\$1,747	\$9,441,805	100.0000%	\$0	\$9,441,805
15	367.200	Mains - Plastic	\$24,788	P-15	\$22	\$24,810	100.0000%	\$0	\$24,810
16	369.000	Meas. & Reg. Station Equipment - TP	\$565,479	P-16	\$457	\$565,936	100.0000%	\$0	\$565,936
17	370.000	Communication Equipment - TP	\$5,038	P-17	\$5	\$5,043	100.0000%	\$0	\$5,043
18		TOTAL TRANSMISSION PLANT	\$10,233,751		-\$44,600	\$10,189,151		\$0	\$10,189,151
19		DISTRIBUTION PLANT							
20	374.000	Land and Land Rights - DP	\$67,774	P-20	\$38	\$67,812	100.0000%	\$0	\$67,812
21	374.100	T&D-Land	\$179,144	P-21	\$152	\$179,296	100.0000%	\$0	\$179,296
22	374.200	T&D-Land Rights	\$256,590	P-22	\$189	\$256,779	100.0000%	\$0	\$256,779
23	375.000	Structures & Improvements - DP	\$79,893	P-23	\$52	\$79,945	100.0000%	\$0	\$79,945
24	376.000	Mains - Cathodic Protection - DP	\$1,939,477	P-24	\$550,373	\$2,489,850	100.0000%	\$0	\$2,489,850
25	376.100	Mains - Steel - DP	\$17,420,697	P-25	-\$1,124,550	\$16,296,147	100.0000%	\$0	\$16,296,147
26	376.200	Mains - Plastic - DP	\$24,880,324	P-26	-\$253,162	\$24,627,162	100.0000%	\$0	\$24,627,162
27	377.000	Compressor Station Equipment - DP	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,453,331	P-28	\$12,777	\$1,466,108	100.0000%	\$0	\$1,466,108
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$1,468,981	P-29	\$5,206	\$1,474,187	100.0000%	\$0	\$1,474,187
30	380.000	Services - DP	\$25,476,288	P-30	\$2,087,655	\$27,563,943	100.0000%	\$0	\$27,563,943
31	381.000	Meters - DP	\$5,293,744	P-31	\$272,581	\$5,566,325	100.0000%	\$0	\$5,566,325
32	382.000	Meter Installations - DP	\$10,365,707	P-32	\$655,346	\$11,021,053	100.0000%	\$0	\$11,021,053
33	383.000	House Regulators - DP	\$2,268,926	P-33	\$76,921	\$2,345,846	100.0000%	\$0	\$2,345,846
34	384.000	House Regulator Installations - DP	\$732,302	P-34	\$111,289	\$843,591	100.0000%	\$0	\$843,591
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$437,891	P-35	\$361	\$438,252	100.0000%	\$0	\$438,252
36	387.000	Other Equipment - DP	\$5,947	P-36	\$23,766	\$29,713	100.0000%	\$0	\$29,713
37		TOTAL DISTRIBUTION PLANT	\$92,327,015		\$2,418,994	\$94,746,009		\$0	\$94,746,009
38		PRODUCTION PLANT							
39		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
42		GENERAL PLANT							
43	389.000	Land and Land Rights - GP	\$30,364	P-43	\$17	\$30,381	100.0000%	\$0	\$30,381
44	390.000	Structures & Improvements - GP	\$1,367,981	P-44	\$620,125	\$1,988,106	100.0000%	\$0	\$1,988,106
45	390.100	Structures & Improvements - Structure Frame - GP	\$21,504	P-45	\$12	\$21,516	100.0000%	\$0	\$21,516
46	390.300	Structures & Improvements - Improvements Leased Premises	\$51,708	P-46	\$35	\$51,743	100.0000%	\$0	\$51,743
47	391.000	Office Furniture & Equipment - GP	\$260,395	P-47	\$4,638	\$265,033	100.0000%	\$0	\$265,033
48	392.000	Transportation Equipment - GP	\$194,994	P-48	\$648,882	\$843,876	100.0000%	\$0	\$843,876
49	392.100	Transportation Equip < 12,000 LB	\$0	P-49	\$54,735	\$54,735	100.0000%	\$0	\$54,735
50	393.000	Stores Equipment - GP	\$9,225	P-50	\$6	\$9,231	100.0000%	\$0	\$9,231
51	394.000	Tools, Shop, & Garage Equipment - GP	\$709,549	P-51	\$121,588	\$831,137	100.0000%	\$0	\$831,137
52	395.000	Laboratory Equipment - GP	\$1,631	P-52	\$2	\$1,633	100.0000%	\$0	\$1,633
53	396.000	Power Operated Equipment - GP	\$95,017	P-53	\$297,397	\$392,414	100.0000%	\$0	\$392,414
54	396.100	Power Operated Equipment - Ditchers - GP	\$194,393	P-54	\$141	\$194,534	100.0000%	\$0	\$194,534
55	396.200	Power Operated Equipment - Backhoes - GP	\$147,732	P-55	\$107	\$147,839	100.0000%	\$0	\$147,839

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 Plant In Service

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56	396.300	Ditchers - Group	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	397.000	Communication Equipment - GP	\$18,210	P-57	\$7,249	\$25,459	100.0000%	\$0	\$25,459
58	397.200	Communication Equip - Fixed Radios	\$13,940	P-58	\$11	\$13,951	100.0000%	\$0	\$13,951
59	397.300	Communication Equip - Telemetry	\$3,692	P-59	\$3	\$3,695	100.0000%	\$0	\$3,695
60	397.500	Communication Equipment	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$838,231	P-61	\$181,719	\$1,019,950	100.0000%	\$0	\$1,019,950
62	399.000	Other Tangible Property	\$730	P-62	-\$357,203	-\$356,473	100.0000%	\$0	-\$356,473
63	399.300	OTH - Other Tangible Prop - Network - HW	\$4,683	P-63	\$3	\$4,686	100.0000%	\$0	\$4,686
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$420,433	P-64	\$1,669	\$422,102	100.0000%	\$0	\$422,102
65	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-65	\$149,289	\$149,289	100.0000%	\$0	\$149,289
66	399.600	Other Tangible Property - PC Hardware	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT	\$4,384,412		\$1,730,425	\$6,114,837		\$0	\$6,114,837
68		GENERAL PLANT - ALLOCATED							
69	374.000	Land and Land Rights - Corporate	\$0	P-69	\$103,511	\$103,511	100.0000%	\$0	\$103,511
70	390.000	Structures & Improvements - Corporate	\$43,212	P-70	\$4,268,620	\$4,311,832	100.0000%	\$0	\$4,311,832
71	391.000	Office Furniture & Equip - Corporate	\$102,838	P-71	\$560,785	\$663,623	100.0000%	\$0	\$663,623
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$127,002	P-72	\$0	\$127,002	100.0000%	\$0	\$127,002
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$5,826	P-73	\$0	\$5,826	100.0000%	\$0	\$5,826
74	398.000	Miscellaneous Equipment - Corporate	\$89,317	P-74	\$0	\$89,317	100.0000%	\$0	\$89,317
75	399.000	Other Tangible Property - Corporate	\$9,066,089	P-75	-\$8,902,356	\$163,733	100.0000%	\$0	\$163,733
76	399.100	Other Tangible Property - Servers - HW - Corporate	\$0	P-76	\$19,897	\$19,897	100.0000%	\$0	\$19,897
77	399.300	Other Tangible Property - Network - HW - Corporate	\$0	P-77	\$203,901	\$203,901	100.0000%	\$0	\$203,901
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$0	P-78	\$1,758,017	\$1,758,017	100.0000%	\$0	\$1,758,017
79	399.500	Other Tangible Property - PC Software - Corporate	\$0	P-79	\$8,515,964	\$8,515,964	100.0000%	\$0	\$8,515,964
80		TOTAL GENERAL PLANT - ALLOCATED	\$9,434,284		\$6,528,339	\$15,962,623		\$0	\$15,962,623
81		INCENTIVE COMPENSATION CAPITALIZATION							
82		ICC Adjustment	\$0	P-82	-\$56,550	-\$56,550	100.0000%	\$0	-\$56,550
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$56,550	-\$56,550		\$0	-\$56,550
84		TOTAL PLANT IN SERVICE	\$116,478,950		\$10,676,678	\$127,055,628		\$0	\$127,055,628

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$4		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$4		\$0	
P-3	Franchises & Consents	302.000		\$51		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$5		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$60		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-4	Misc. Intangible Plant	303.000		\$15		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$17		\$0	
P-9	Land and Land Rights - TP	365.100		\$112		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$11		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$130		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

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Adjustments to Plant in Service

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P-11	Structures & Improvements - TP	366.000		-\$55,441		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$55,444		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-12	Structures & Improvements (T&D other structures)	366.100		\$11,946		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$12		\$0	
	3. To include updated plant through March 31, 2014. (Sharpe)		\$11,935		\$0	
P-13	Mains - Cathodic Protection - TP	367.000		\$46		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$52		\$0	
P-14	Mains - Steel - TP	367.100		-\$1,747		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$759		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$401		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$8,981		\$0	

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	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$75		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$9,493		\$0	
P-15	Mains - Plastic	367.200		\$22		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$25		\$0	
P-16	Meas. & Reg. Station Equipment - TP	369.000		\$457		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$46		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$532		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
P-17	Communication Equipment - TP	370.000		\$5		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5		\$0	
P-20	Land and Land Rights - DP	374.000		\$38		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	

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	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$44		\$0	
P-21	T&D-Land	374.100		\$152		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$178		\$0	
	2. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	4. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$16		\$0	
P-22	T&D-Land Rights	374.200		\$189		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$221		\$0	
	2. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	4. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$20		\$0	
P-23	Structures & Improvements - DP	375.000		\$52		\$0
	1. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$62		\$0	

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	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-24	Mains - Cathodic Protection - DP	376.000		\$550,373		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$185		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$99		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,122		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$19		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$556,554		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$8,000		\$0	
P-25	Mains - Steel - DP	376.100		-\$1,124,550		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,171		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$634		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$13,420		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$119		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$1,136,046		\$0	
P-26	Mains - Plastic - DP	376.200		-\$253,162		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,701		\$0	

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	2. To remove relocation expenses from plant. (Ferguson)		-\$933		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$19,635		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$175		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$269,988		\$0	
P-28	Meas. & Reg. Sta. Equip - General - DP	378.000		\$12,777		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$93		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,065		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$11,867		\$0	
P-29	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$5,208		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$109		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$58		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,226		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$4,158		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-30	Services - DP	380.000		\$2,087,655		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,925		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1,055		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$22,462		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$198		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$2,068,371		\$0	
P-31	Meters - DP	381.000		\$272,581		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$228		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$428		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$4,964		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$43		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$268,316		\$0	
P-32	Meter Installations - DP	382.000		\$655,346		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$843		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$450		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,796		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$84		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$646,927		\$0	
P-33	House Regulators - DP	383.000		\$76,921		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$96		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$182		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,081		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$18		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$75,136		\$0	
P-34	House Regulator Installations - DP	384.000		\$111,289		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$68		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$36		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$790		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$110,610		\$0	
P-35	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$361		\$0

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	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$35		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$19		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$418		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
P-36	Other Equipment - DP	387.000		\$23,766		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$23,749		\$0	
P-43	Land and Land Rights - GP	389.000		\$17		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
P-44	Structures & Improvements - GP	390.000		\$620,125		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$152		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$80		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,703		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$15		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$618,669		\$0	
P-45	Structures & Improvements - Structure Frame	390.100		\$12		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$14		\$0	
P-46	Structures & Improvements - Improvements Le	390.300		\$35		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$41		\$0	
P-47	Office Furniture & Equipment - GP	391.000		\$4,638		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$22		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$11		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$251		\$0	

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	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$4,422		\$0	
P-48	Transportation Equipment - GP	392.000		\$648,882		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$65		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$35		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$757		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$648,232		\$0	
P-49	Transportation Equip < 12,000 LB	392.100		\$54,735		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$54,687		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$53		\$0	
	4. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
P-50	Stores Equipment - GP	393.000		\$6		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$7		\$0	
P-51	Tools, Shop, & Garage Equipment - GP	394.000		\$121,688		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$62		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$33		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$730		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$120,959		\$0	
P-52	Laboratory Equipment - GP	395.000		\$2		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2		\$0	
P-53	Power Operated Equipment - GP	396.000		\$297,397		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$36		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$19		\$0	
	3. To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe)		-\$69,475		\$0	
	4. To adjust plant for Capitalized Depreciation. (Sharpe)		\$407		\$0	
	5. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
	6. To include updated plant through March 31, 2014. (Sharpe)		\$366,524		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-54	Power Operated Equipment - Ditchers - GP	396.100		\$141		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$15		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$165		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-55	Power Operated Equipment - Backhoes - GP	396.200		\$107		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$11		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$125		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-57	Communication Equipment - GP	397.000		\$7,249		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$19		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$7,233		\$0	
P-58	Communication Equip - Fixed Radios	397.200		\$11		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$13		\$0	
P-59	Communication Equip - Telemetry	397.300		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-61	Miscellaneous Equipment	398.000		\$181,719		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$82		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$43		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$955		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$8		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$180,897		\$0	
P-62	Other Tangible Property	399.000		-\$357,203		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$357,204		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-63	OTH - Other Tangible Prop - Network - HW	399.300		\$3		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-64	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,669		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$32		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$17		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$392		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$1,329		\$0	
P-65	OTH - Other Tangible Prop - PC Software	399.500		\$149,289		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$12		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$134		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$149,174		\$0	
P-69	Land and Land Rights - Corporate	374.000		\$103,511		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$103,511		\$0	
P-70	Structures & Improvements - Corporate	390.000		\$4,268,620		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include updated plant through March 31, 2014. (Sharpe)		\$4,268,620		\$0	
P-71	Office Furniture & Equip - Corporate	391.000		\$560,785		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$560,785		\$0	
P-75	Other Tangible Property - Corporate	399.000		-\$8,902,356		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		-\$8,902,356		\$0	
P-76	Other Tangible Property - Servers - H/W - Corporate	399.100		\$19,897		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$19,897		\$0	
P-77	Other Tangible Property - Network - H/W - Corporate	399.300		\$203,901		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$203,901		\$0	
P-78	Other Tangible Property - PC Hardware - Corporate	399.400		\$1,758,017		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$1,758,017		\$0	
P-79	Other Tangible Property - PC Software - Corporate	399.500		\$8,515,964		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$8,515,964		\$0	
P-82	ICC Adjustment			-\$56,550		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$56,550		\$0	
Total Plant Adjustments				\$10,576,678		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$6,147	0.00%	\$0
3	302.000	Franchises & Consents	\$75,812	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$17,599	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$99,558		\$0
6		TRANSMISSION PLANT			
7	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0
8	365.000	Land - Transmission - TP	\$200	0.00%	\$0
9	365.100	Land and Land Rights - TP	\$134,380	0.00%	\$0
10	365.200	Rights-of-way - TP	\$0	0.00%	\$0
11	366.000	Structures & Improvements - TP	-\$52,061	3.24%	-\$1,687
12	366.100	Structures & Improvements (T&D other structures) - TP	\$11,946	3.24%	\$387
13	367.000	Mains - Cathodic Protection - TP	\$57,092	1.53%	\$874
14	367.100	Mains - Steel - TP	\$9,441,805	1.53%	\$144,460
15	367.200	Mains - Plastic	\$24,810	1.53%	\$380
16	369.000	Meas. & Reg. Station Equipment - TP	\$565,936	3.60%	\$20,374
17	370.000	Communication Equipment - TP	\$5,043	4.36%	\$220
18		TOTAL TRANSMISSION PLANT	\$10,189,151		\$165,008
19		DISTRIBUTION PLANT			
20	374.000	Land and Land Rights - DP	\$67,812	0.00%	\$0
21	374.100	T&D-Land	\$179,296	0.00%	\$0
22	374.200	T&D-Land Rights	\$256,779	0.00%	\$0
23	375.000	Structures & Improvements - DP	\$79,945	2.33%	\$1,863
24	376.000	Mains - Cathodic Protection - DP	\$2,489,850	1.53%	\$38,095
25	376.100	Mains - Steel - DP	\$16,296,147	1.53%	\$249,331
26	376.200	Mains - Plastic - DP	\$24,627,162	1.53%	\$376,796
27	377.000	Compressor Station Equipment - DP	\$0	0.00%	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,466,108	3.00%	\$43,983
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$1,474,187	3.21%	\$47,321
30	380.000	Services - DP	\$27,563,943	5.00%	\$1,378,197
31	381.000	Meters - DP	\$5,566,325	2.16%	\$120,233
32	382.000	Meter Installations - DP	\$11,021,053	3.00%	\$330,632
33	383.000	House Regulators - DP	\$2,345,846	4.55%	\$106,736
34	384.000	House Regulator Installations - DP	\$843,591	3.33%	\$28,092
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$438,252	3.60%	\$15,777
36	387.000	Other Equipment - DP	\$29,713	4.50%	\$1,337
37		TOTAL DISTRIBUTION PLANT	\$94,746,009		\$2,738,393
38		PRODUCTION PLANT			
39		TOTAL PRODUCTION PLANT	\$0		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		TESTING			
41		TOTAL TESTING	\$0		\$0
42		GENERAL PLANT			
43	389.000	Land and Land Rights - GP	\$30,381	0.00%	\$0
44	390.000	Structures & Improvements - GP	\$1,988,106	5.00%	\$99,405
45	390.100	Structures & Improvements - Structure Frame - GP	\$21,516	5.00%	\$1,076
46	390.300	Structures & Improvements - Improvements Leased Premises	\$51,743	5.00%	\$2,587
47	391.000	Office Furniture & Equipment - GP	\$265,033	4.75%	\$12,589
48	392.000	Transportation Equipment - GP	\$843,876	10.39%	\$87,679
49	392.100	Transportation Equip < 12,000 LB	\$54,735	10.39%	\$5,687
50	393.000	Stores Equipment - GP	\$9,231	4.50%	\$415
51	394.000	Tools, Shop, & Garage Equipment - GP	\$831,137	4.50%	\$37,401
52	395.000	Laboratory Equipment - GP	\$1,633	4.00%	\$65
53	396.000	Power Operated Equipment - GP	\$392,414	7.92%	\$31,079
54	396.100	Power Operated Equipment - Ditchers - GP	\$194,534	7.92%	\$15,407
55	396.200	Power Operated Equipment - Backhoes - GP	\$147,839	7.92%	\$11,709
56	396.300	Ditchers - Group	\$0	0.00%	\$0
57	397.000	Communication Equipment - GP	\$25,459	4.55%	\$1,158
58	397.200	Communication Equip - Fixed Radios	\$13,951	4.55%	\$635
59	397.300	Communication Equip - Telemetry	\$3,695	4.55%	\$168
60	397.500	Communication Equipment	\$0	0.00%	\$0
61	398.000	Miscellaneous Equipment	\$1,019,950	3.60%	\$36,718
62	399.000	Other Tangible Property	-\$356,473	4.75%	-\$16,932
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$4,686	4.75%	\$223
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$422,102	4.75%	\$20,050
65	399.500	OTH - Other Tangible Prop - PC Software	\$149,289	4.75%	\$7,091
66	399.600	Other Tangible Property - PC Hardware	\$0	4.75%	\$0
67		TOTAL GENERAL PLANT	\$6,114,837		\$354,210
68		GENERAL PLANT - ALLOCATED			
69	374.000	Land and Land Rights - Corporate	\$103,511	0.00%	\$0
70	390.000	Structures & Improvements - Corporate	\$4,311,832	5.00%	\$215,592
71	391.000	Office Furniture & Equip - Corporate	\$663,623	4.75%	\$31,522
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$127,002	10.39%	\$13,196

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$5,826	4.50%	\$262
74	398.000	Miscellaneous Equipment - Corporate	\$89,317	3.60%	\$3,215
75	399.000	Other Tangible Property - Corporate	\$163,733	4.75%	\$7,777
76	399.100	Other Tangible Property - Servers - H/W - Corporate	\$19,897	4.75%	\$945
77	399.300	Other Tangible Property - Network - H/W - Corporate	\$203,901	4.75%	\$9,685
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,758,017	4.75%	\$83,506
79	399.500	Other Tangible Property - PC Software - Corporate	\$8,515,964	4.75%	\$404,508
80		TOTAL GENERAL PLANT - ALLOCATED	\$15,962,623		\$770,208
81		INCENTIVE COMPENSATION CAPITALIZATION			
82		ICC Adjustment	-\$56,550	0.00%	\$0
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$56,550		\$0
84		Total Depreciation	<u>\$127,055,628</u>		<u>\$4,027,819</u>

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$75,761	R-3	\$0	\$75,761	100.0000%	\$0	\$75,761
4	303.000	Misc. Intangible Plant	\$17,584	R-4	\$0	\$17,584	100.0000%	\$0	\$17,584
5		TOTAL INTANGIBLE PLANT	\$94,239		\$0	\$94,239		\$0	\$94,239
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$0
8	365.000	Land - Transmission - TP	\$73	R-8	\$0	\$73	100.0000%	\$0	\$73
9	365.100	Land and Land Rights - TP	\$2,241	R-9	\$0	\$2,241	100.0000%	\$0	\$2,241
10	365.200	Rights-of-way - TP	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	366.000	Structures & Improvements - TP	\$2,447	R-11	-\$393	\$2,054	100.0000%	\$0	\$2,054
12	366.100	Structures & Improvements (T&D other structures) - TP	\$189	R-12	\$6	\$195	100.0000%	\$0	\$195
13	367.000	Mains - Cathodic Protection - TP	\$32,062	R-13	-\$131	\$31,931	100.0000%	\$0	\$31,931
14	367.100	Mains - Steel - TP	\$4,505,141	R-14	\$5,890	\$4,511,031	100.0000%	\$0	\$4,511,031
15	367.200	Mains - Plastic	\$12,528	R-15	\$150	\$12,678	100.0000%	\$0	\$12,678
16	369.000	Meas. & Reg. Station Equipment - TP	\$327,951	R-16	\$5,216	\$333,167	100.0000%	\$0	\$333,167
17	370.000	Communication Equipment - TP	\$1,137	R-17	\$23	\$1,160	100.0000%	\$0	\$1,160
18		TOTAL TRANSMISSION PLANT	\$4,884,953		\$9,577	\$4,894,530		\$0	\$4,894,530
19		DISTRIBUTION PLANT							
20	374.000	Land and Land Rights - DP	\$10,285	R-20	\$0	\$10,285	100.0000%	\$0	\$10,285
21	374.100	T&D-Land	\$0	R-21	\$0	\$0	100.0000%	\$0	\$0
22	374.200	T&D-Land Rights	\$72,010	R-22	\$0	\$72,010	100.0000%	\$0	\$72,010
23	375.000	Structures & Improvements - DP	\$55,955	R-23	-\$2,325	\$53,630	100.0000%	\$0	\$53,630
24	376.000	Mains - Cathodic Protection - DP	\$459,847	R-24	-\$10,584	\$449,263	100.0000%	\$0	\$449,263
25	376.100	Mains - Steel - DP	\$4,972,563	R-25	-\$167,849	\$4,804,714	100.0000%	\$0	\$4,804,714
26	376.200	Mains - Plastic - DP	\$6,157,924	R-26	-\$249,886	\$5,908,038	100.0000%	\$0	\$5,908,038
27	377.000	Compressor Station Equipment - DP	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$415,184	R-28	-\$10,407	\$404,777	100.0000%	\$0	\$404,777
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$576,337	R-29	-\$7,932	\$568,405	100.0000%	\$0	\$568,405
30	380.000	Services - DP	-\$2,575,089	R-30	-\$500,860	-\$3,075,949	100.0000%	\$0	-\$3,075,949
31	381.000	Meters - DP	\$2,409,230	R-31	\$10,231	\$2,419,461	100.0000%	\$0	\$2,419,461
32	382.000	Meter Installations - DP	\$3,457,240	R-32	\$102,198	\$3,559,438	100.0000%	\$0	\$3,559,438
33	383.000	House Regulators - DP	\$1,159,816	R-33	\$2,954	\$1,162,769	100.0000%	\$0	\$1,162,769
34	384.000	House Regulator Installations - DP	\$405,076	R-34	\$4,633	\$409,709	100.0000%	\$0	\$409,709
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$186,524	R-35	\$2,018	\$188,542	100.0000%	\$0	\$188,542
36	387.000	Other Equipment - DP	\$6,755	R-36	-\$380	\$6,375	100.0000%	\$0	\$6,375
37		TOTAL DISTRIBUTION PLANT	\$17,749,656		-\$828,189	\$16,921,467		\$0	\$16,921,467
38		PRODUCTION PLANT							
39		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
42		GENERAL PLANT							
43	389.000	Land and Land Rights - GP	\$9,016	R-43	\$0	\$9,016	100.0000%	\$0	\$9,016
44	390.000	Structures & Improvements - GP	\$508,985	R-44	-\$5,126	\$503,839	100.0000%	\$0	\$503,839
45	390.100	Structures & Improvements - Structure Frame - GP	\$10,248	R-45	-\$581	\$9,667	100.0000%	\$0	\$9,667
46	390.300	Structures & Improvements - Improvements Leased Premises	\$23,067	R-46	-\$755	\$22,312	100.0000%	\$0	\$22,312
47	391.000	Office Furniture & Equipment - GP	\$39,825	R-47	\$246	\$40,071	100.0000%	\$0	\$40,071
48	392.000	Transportation Equipment - GP	\$162,166	R-48	\$2,387	\$164,553	100.0000%	\$0	\$164,553
49	392.100	Transportation Equip < 12,000 LB	\$0	R-49	\$5	\$5	100.0000%	\$0	\$5
50	393.000	Stores Equipment - GP	\$9,244	R-50	-\$381	\$8,863	100.0000%	\$0	\$8,863
51	394.000	Tools, Shop, & Garage Equipment - GP	\$131,901	R-51	-\$4,160	\$127,741	100.0000%	\$0	\$127,741
52	395.000	Laboratory Equipment - GP	\$1,378	R-52	\$32	\$1,410	100.0000%	\$0	\$1,410
53	396.000	Power Operated Equipment - GP	\$62,028	R-53	-\$5,319	\$56,709	100.0000%	\$0	\$56,709
54	396.100	Power Operated Equipment - Ditchers - GP	\$142,682	R-54	-\$3,600	\$139,082	100.0000%	\$0	\$139,082
55	396.200	Power Operated Equipment - Backhoes - GP	\$118,815	R-55	-\$578	\$118,237	100.0000%	\$0	\$118,237
56	396.300	Ditchers - Group	-\$3,190	R-56	\$3,190	\$0	100.0000%	\$0	\$0

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57	397.000	Communication Equipment - GP	\$9,850	R-57	-\$281	\$9,569	100.0000%	\$0	\$9,569
58	397.200	Communication Equip - Fixed Radios	\$5,146	R-58	-\$23	\$5,123	100.0000%	\$0	\$5,123
59	397.300	Communication Equip - Telemetry	\$749	R-59	-\$26	\$723	100.0000%	\$0	\$723
60	397.500	Communication Equipment	\$352	R-60	-\$352	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$184,783	R-61	\$491	\$185,274	100.0000%	\$0	\$185,274
62	399.000	Other Tangible Property	\$329	R-62	-\$20,965	-\$20,636	100.0000%	\$0	-\$20,636
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$1,611	R-63	-\$91	\$1,520	100.0000%	\$0	\$1,520
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$151,237	R-64	-\$1,275	\$149,962	100.0000%	\$0	\$149,962
65	399.500	OTH - Other Tangible Prop - PC Software	\$3,900	R-65	-\$18	\$3,882	100.0000%	\$0	\$3,882
66	399.600	Other Tangible Property - PC Hardware	\$18	R-66	-\$18	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT	\$1,574,120		-\$37,198	\$1,536,922		\$0	\$1,536,922
68		GENERAL PLANT - ALLOCATED							
69	374.000	Land and Land Rights - Corporate	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures & Improvements - Corporate	\$23	R-70	\$19,371	\$19,394	100.0000%	\$0	\$19,394
71	391.000	Office Furniture & Equip - Corporate	\$6	R-71	\$4,815	\$4,821	100.0000%	\$0	\$4,821
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$13	R-72	\$10,939	\$10,952	100.0000%	\$0	\$10,952
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$0	R-73	\$416	\$416	100.0000%	\$0	\$416
74	398.000	Miscellaneous Equipment - Corporate	\$8	R-74	\$7,026	\$7,034	100.0000%	\$0	\$7,034
75	399.000	Other Tangible Property - Corporate	\$14	R-75	\$11,686	\$11,700	100.0000%	\$0	\$11,700
76	399.100	Other Tangible Property - Servers - H/W - Corporate	\$2	R-76	\$1,420	\$1,422	100.0000%	\$0	\$1,422
77	399.300	Other Tangible Property - Network - H/W - Corporate	\$17	R-77	\$14,553	\$14,570	100.0000%	\$0	\$14,570
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$150	R-78	\$124,801	\$124,951	100.0000%	\$0	\$124,951
79	399.500	Other Tangible Property - PC Software - Corporate	\$725	R-79	\$604,195	\$604,920	100.0000%	\$0	\$604,920
80		TOTAL GENERAL PLANT - ALLOCATED	\$958		\$799,222	\$800,180		\$0	\$800,180
81		INCENTIVE COMPENSATION CAPITALIZATION							
82		ICC Adjustment	\$0	R-82	-\$1,624	-\$1,624	100.0000%	\$0	-\$1,624
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,624	-\$1,624		\$0	-\$1,624
84		TOTAL DEPRECIATION RESERVE	\$24,303,926		-\$58,212	\$24,245,714		\$0	\$24,245,714

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R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$1,184		\$0	
R-11	Structures & Improvements - TP	366.000		-\$393		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$449		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		\$56		\$0	
R-12	Structures & Improvements (T&D other structures) - TP	366.100		\$6		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$6		\$0	
R-13	Mains - Cathodic Protection - TP	367.000		-\$131		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$133		\$0	
R-14	Mains - Steel - TP	367.100		\$5,890		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$12		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$115		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include cost of removal in the appropriate account. (Robinett)		\$46		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$5,745		\$0	
R-15	Mains - Plastic	367.200		\$150		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$150		\$0	
R-16	Meas. & Reg. Station Equipment - TP	369.000		\$5,216		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$16		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		\$5,200		\$0	
R-17	Communication Equipment - TP	370.000		\$23		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$23		\$0	
R-23	Structures & Improvements - DP	375.000		-\$2,325		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$2,326		\$0	
R-24	Mains - Cathodic Protection - DP	376.000		-\$10,584		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$10		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$10,566		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$61		\$0	
R-25	Mains - Steel - DP	376.100		-\$167,849		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$18		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$171		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$124		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$168,119		\$0	
R-26	Mains - Plastic - DP	376.200		-\$249,886		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$26		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$250		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$200		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	6. To update reserve to March 31, 2014. (Sharpe)		-\$250,300		\$0	
R-28	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$10,407		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$10,430		\$0	
R-29	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		-\$7,932		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$32		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$7,961		\$0	
R-30	Services - DP	380.000		-\$500,860		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$96		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$936		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$26		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include cost of removal in the appropriate account. (Robinett)		\$997		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$502,660		\$0	
R-31	Meters - DP	381,000		\$10,231		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$70		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		-\$95		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$10,266		\$0	
R-32	Meter Installations - DP	382,000		\$102,198		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$25		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$243		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		-\$130		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$102,120		\$0	
R-33	House Regulators - DP	383,000		\$2,954		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037 (Hanneken)		-\$6		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$57		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$6		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$2,900		\$0	
R-34	House Regulator Installations - DP	384.000		\$4,633		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$22		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$4,611		\$0	
R-35	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$2,018		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$13		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		\$2,005		\$0	
R-36	Other Equipment - DP	387.000		-\$380		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$381		\$0	
R-44	Structures & Improvements - GP	390.000		-\$5,126		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$8		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$71		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$8		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$5,194		\$0	
R-45	Structures & Improvements - Structure Frame - GP	390.100		-\$581		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$582		\$0	
R-46	Structures & Improvements - Improvements Leased Premises	390.300		-\$755		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$758		\$0	
R-47	Office Furniture & Equipment - GP	391.000		\$248		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$10		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		\$237		\$0	
R-48	Transportation Equipment - GP	392.000		\$2,387		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$2,331		\$0	
R-49	Transportation Equip < 12,000 LB	392.100		\$5		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$5		\$0	
R-50	Stores Equipment - GP	393.000		-\$381		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$381		\$0	
R-51	Tools, Shop, & Garage Equipment - GP	394.000		-\$4,160		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	

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	4. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$4,185		\$0	
R-52	Laboratory Equipment - GP	395.000		\$32		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$32		\$0	
R-53	Power Operated Equipment - GP	396.000		-\$5,319		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$26		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		-\$3,190		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$2,152		\$0	
R-54	Power Operated Equipment - Ditchers - GP	396.100		-\$3,600		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$11		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$3,613		\$0	
R-55	Power Operated Equipment - Backhoes - GP	396.200		-\$578		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$8		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$586		\$0	
R-56	Ditchers - Group	396.300		\$3,190		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		\$3,190		\$0	
R-57	Communication Equipment - GP	397.000		-\$281		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$352		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$635		\$0	
R-58	Communication Equip - Fixed Radios	397.200		-\$23		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$23		\$0	
R-59	Communication Equip - Telemetry	397.300		-\$26		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$26		\$0	
R-60	Communication Equipment	397.500		-\$352		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$352		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-61	Miscellaneous Equipment	398.000		\$491		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$29		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$465		\$0	
R-62	Other Tangible Property	399.000		-\$20,965		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$20,993		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$18		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		\$10		\$0	
R-63	OTH - Other Tangible Prop - Network - H/W	399.300		-\$91		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$91		\$0	
R-64	OTH - Other Tangible Prop - PC Hardware	399.400		-\$1,275		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$16		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$1,289		\$0	
R-65	OTH - Other Tangible Prop - PC Software	399.500		-\$18		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$5		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$22		\$0	
R-66	Other Tangible Property - PC Hardware	399.600		-\$18		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$18		\$0	
R-70	Structures & Improvements - Corporate	390.000		\$19,371		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$19,371		\$0	
R-71	Office Furniture & Equip - Corporate	391.000		\$4,815		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$4,815		\$0	
R-72	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$10,939		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$10,939		\$0	
R-73	Tools, Shop, and Garage Equipment - Corporate	394.000		\$416		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$416		\$0	
R-74	Miscellaneous Equipment - Corporate	398.000		\$7,026		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$7,026		\$0	
R-75	Other Tangible Property - Corporate	399.000		\$11,686		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve to March 31, 2014. (Sharpe)		\$11,686		\$0	
R-76	Other Tangible Property - Servers - H/W - Corporate	399.100		\$1,420		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$1,420		\$0	
R-77	Other Tangible Property - Network - H/W - Corporate	399.300		\$14,553		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$14,553		\$0	
R-78	Other Tangible Property - PC Hardware - Corporate	399.400		\$124,801		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$124,801		\$0	
R-79	Other Tangible Property - PC Software - Corporate	399.500		\$604,195		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$604,195		\$0	
R-82	ICC Adjustment			-\$1,624		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$1,624		\$0	
Total Reserve Adjustments				-\$58,212		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-K, ESPP	\$3,794,676	37.28	14.00	23.28	0.063781	\$242,028
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$871,896	37.28	6.58	30.70	0.084110	\$73,335
6	Uncollectibles	\$480,135	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$3,055,311	37.28	32.38	4.90	0.013425	\$41,018
8	TOTAL OPERATION AND MAINT. EXPENSE	\$8,202,018					\$356,381
9	TAXES						
10	Property Tax	\$1,118,982	37.28	182.50	-145.22	-0.397863	-\$445,202
11	Payroll Tax	\$305,199	37.28	18.87	18.41	0.050438	\$15,394
12	Sales Tax	\$1,121,167	37.28	21.27	16.01	0.043863	\$49,178
13	TOTAL TAXES	\$2,545,348					-\$380,630
14	OTHER EXPENSES						
15	Purchased Gas	\$29,068,265	37.28	40.16	-2.88	-0.007890	-\$229,349
16	MOPSC Assessment	\$124,500	37.28	-31.13	68.41	0.187425	\$23,334
17	TOTAL OTHER EXPENSES	\$29,192,765					-\$206,015
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$230,264
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$1,871,451	37.28	37.50	-0.22	-0.000603	-\$1,128
21	State Tax Offset	\$312,800	37.28	37.50	-0.22	-0.000603	-\$189
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$2,242,742	37.28	91.15	-53.87	-0.147589	-\$331,004
24	TOTAL OFFSET FROM RATE BASE	\$4,426,993					-\$332,321
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$562,585

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480,000	Residential Revenue	\$13,978,628	See note (1)	See note (1)	Rev-2	See note (1)	\$13,978,628	100.0000%	-\$385,239	\$13,593,389	See note (1)	See note (1)
Rev-3	481,100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0,000	Sm. Gen. Service	\$1,148,786			Rev-4		\$1,148,786	100.0000%	\$147,547	\$1,296,333		
Rev-5	0,000	Med. Gen. Service	\$3,289,066			Rev-5		\$3,289,066	100.0000%	\$48,185	\$3,337,251		
Rev-6	0,000	Lg. Gen. Service	\$711,904			Rev-6		\$711,904	100.0000%	\$88,035	\$799,939		
Rev-7	481,200	NEMO Interruptible	\$22,222			Rev-7		\$22,222	100.0000%	\$38,791	\$61,013		
Rev-8	483,000	NEMO Small Gen Service Transportation	\$477			Rev-8		\$477	100.0000%	\$482	\$969		
Rev-9	489,000	NEMO Med General Service Transportation	\$3,778			Rev-9		\$3,778	100.0000%	\$7,036	\$10,814		
Rev-10	0,000	NEMO Lg General Service Transportation	\$307,975			Rev-10		\$307,975	100.0000%	\$139,842	\$447,817		
Rev-11	0,000	SEMO Interruptible	\$104,794			Rev-11		\$104,794	100.0000%	\$2,025	\$106,819		
Rev-12	0,000	SEMO Small Gen Service Transportation	\$328			Rev-12		\$328	100.0000%	\$257	\$585		
Rev-13	0,000	SEMO Med General Service Transportation	\$1,410			Rev-13		\$1,410	100.0000%	\$3,532	\$4,942		
Rev-14	0,000	SEMO Lg General Service Transportation	\$838,689			Rev-14		\$838,689	100.0000%	\$1,231,694	\$2,070,383		
Rev-15	0,000	WEMO Interruptible	\$109,311			Rev-15		\$109,311	100.0000%	-\$109,311	\$0		
Rev-16	495,000	Other Gas Revenue - Oper. Rev.	\$847,195			Rev-16		\$847,195	100.0000%	\$2,788,283	\$3,635,078		
Rev-17		TOTAL OPERATING REVENUES	\$21,364,663					\$21,384,563		\$4,001,759	\$25,366,322		
1		MANUFACTURED GAS PRODUCTION EXPENSES											
2	733,000	Gas Mixing Expenses - MGPE	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735,000	Misc. Production Expenses - MGPE	\$171	\$0	\$171	E-3	\$0	\$171	100.0000%	\$0	\$171	\$0	\$171
4	742,000	Maint. of Production Equip - MGPE	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$171	\$0	\$171			\$0		\$0	\$171	\$0	\$171
6		GAS SUPPLY EXPENSES											
7		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE											
9	820,000	Meas. & Reg. Station Expenses - NGSE	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	826,000	Rents - NGSE	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841,000	Operation Labor & Expenses - NGSE	\$118	\$118	\$0	E-11	-\$3	\$115	100.0000%	\$0	\$115	\$115	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$118	\$118	\$0			-\$3		\$0	\$115	\$115	\$0
13		TESTING											
14		TOTAL TESTING	\$0	\$0	\$0			\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES											
16	851,000	Operating Supervisor & Engineering - TE	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	862,000	Communication System Expenses - TE	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	856,000	Mains Expense - TE	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857,000	Meas. & Reg. Station Equipment - TE	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	-\$1,191,372	\$0	-\$1,191,372	E-20	\$1,191,372	\$0	100.0000%	\$0	\$0	\$0	\$0
21	861,000	Maint. Supervision & Engin. - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	863,000	Maint. of Mains - TE	\$63,494	\$63,494	\$0	E-22	-\$1,628	\$61,866	100.0000%	\$0	\$61,866	\$61,866	\$0
23	864,000	Maint. of Compressor Station Equipment - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865,000	Maint. of Meas. & Reg. Equipment - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	867,000	Maint. of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
26		TOTAL TRANSMISSION EXPENSES	\$-1,127,878	\$63,494	\$-1,191,372		\$1,189,744	\$61,866		\$0	\$61,866	\$61,866	\$0
27		PRODUCTION EXPENSES											
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES											
30	870,000	Operating Supervisor & Engineering - DE	\$120,081	\$108,476	\$11,605	E-30	-\$2,782	\$117,299	100.0000%	\$0	\$117,299	\$105,694	\$11,605
31	871,000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871,100	Load Dispatching & Odorization - DE	\$21,926	\$0	\$21,926	E-32	\$0	\$21,926	100.0000%	\$0	\$21,926	\$0	\$21,926
33	872,000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874,000	Mains & Service Expenses - DE	\$2,075,740	\$1,101,660	\$974,080	E-34	-\$28,254	\$2,047,486	100.0000%	\$0	\$2,047,486	\$1,073,406	\$974,080
35	875,000	Meas. & Reg. Sta. Expenses - General	\$16,828	\$11,640	\$5,188	E-35	-\$298	\$16,530	100.0000%	\$0	\$16,530	\$11,342	\$5,188
36	876,000	Meas. & Reg. Sta. Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877,000	Meas. & Reg. Sta. Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878,000	Meter & House Regulator Expenses - DE	\$341,815	\$341,767	\$48	E-38	-\$8,762	\$333,053	100.0000%	\$0	\$333,053	\$333,005	\$48
39	879,000	Customer Installations Expenses - DE	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880,000	Other Expenses - DE	\$1,639	\$811	\$828	E-40	-\$20	\$1,619	100.0000%	\$0	\$1,619	\$791	\$828
41	881,000	Rents - DE	\$121,118	\$31,848	\$89,270	E-41	-\$42,288	\$78,830	100.0000%	\$0	\$78,830	\$31,031	\$47,799
42	885,000	Maint. Supervision & Engineering - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886,000	Maint. Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887,000	Mains - DE	\$15,965	\$15,940	\$25	E-44	-\$408	\$15,556	100.0000%	\$0	\$15,556	\$15,531	\$25
45	888,000	Compressor Station Equipment - DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890,000	Meas. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891,000	Meas. & Reg. Sta. Equip. - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892,000	Services - DE	\$1,433	\$1,433	\$0	E-48	-\$37	\$1,396	100.0000%	\$0	\$1,396	\$1,396	\$0
49	893,000	Meter & House Regulators - DE	\$5,976	\$5,581	\$395	E-49	-\$143	\$5,833	100.0000%	\$0	\$5,833	\$5,438	\$395
50	894,000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895,000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$2,722,521	\$1,619,156	\$1,103,365		-\$82,993	\$2,639,528		\$0	\$2,639,528	\$1,577,634	\$1,061,894
53		CUSTOMER ACCOUNTS EXPENSE											
54	901,000	Supervision - Cust. Acct. Exp.	\$347	\$247	\$0	E-54	-\$9	\$338	100.0000%	\$0	\$338	\$338	\$0
55	902,000	Meter Reading Expenses	\$337,183	\$336,058	\$1,125	E-55	-\$8,618	\$328,565	100.0000%	\$0	\$328,565	\$327,440	\$1,125
56	903,000	Customer Records & Collection Expenses	\$35,184	\$34,484	\$700	E-56	-\$884	\$34,300	100.0000%	\$0	\$34,300	\$33,600	\$700
57	904,000	Uncollectible Amounts	\$493,120	\$0	\$493,120	E-57	-\$12,985	\$480,135	100.0000%	\$0	\$480,135	\$0	\$480,135
58	905,000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$15,488	\$15,488	100.0000%	\$0	\$15,488	\$0	\$15,488
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$865,834	\$370,889	\$494,945		-\$7,008	\$858,826		\$0	\$858,826	\$361,378	\$497,448
60		CUSTOMER SERVICE & INFO. EXP.											
61	907,000	Supervision - Cust. Serv. Info.	-\$332	-\$332	\$0	E-61	\$9	-\$323	100.0000%	\$0	-\$323	-\$323	\$0
62	908,000	Customer Assistance Expenses	\$408,387	\$271,387	\$137,000	E-62	-\$6,960	\$401,927	100.0000%	\$0	\$401,927	\$264,427	\$137,500
63	909,000	Informational & Instructional Advertising Expenses	\$86,765	\$11,877	\$74,888	E-63	-\$7,850	\$78,915	100.0000%	\$0	\$78,915	\$11,572	\$67,343
64	910,000	Misc. Customer Service & Info. Expenses	\$1,290	\$0	\$1,290	E-64	\$0	\$1,290	100.0000%	\$0	\$1,290	\$0	\$1,290
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$496,610	\$282,932	\$213,678		-\$14,801	\$481,809		\$0	\$481,809	\$276,676	\$206,133
66		SALES EXPENSES											
67	911,000	Supervision - Sales Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912,000	Demonstrating & Selling Expenses	\$399	\$399	\$0	E-68	-\$10	\$389	100.0000%	\$0	\$389	\$389	\$0
69	913,000	Advertising Expenses	\$16,986	\$0	\$16,986	E-69	-\$13,265	\$3,721	100.0000%	\$0	\$3,721	\$0	\$3,721
70	915,000	Supervision	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
71	916,000	Misc. Sales Expenses	\$1,421	\$0	\$1,421	E-71	-\$1,353	\$68	100.0000%	\$0	\$68	\$0	\$68
72		TOTAL SALES EXPENSES	\$18,806	\$399	\$18,407		-\$14,628	\$4,178		\$0	\$4,178	\$389	\$3,789
73		ADMIN. & GENERAL EXPENSES											
74	920,000	Admin. & General Salaries	\$721,881	\$721,881	\$0	E-74	-\$18,513	\$703,368	100.0000%	\$0	\$703,368	\$703,368	\$0
75	921,000	Office Supplies & Expenses	\$989,258	\$272,268	\$716,990	E-75	-\$61,326	\$927,932	100.0000%	\$0	\$927,932	\$265,284	\$662,648
76	922,000	Admin. Expenses Transferred	-\$730,575	-\$684,525	-\$46,050	E-76	\$0	-\$730,575	100.0000%	\$0	-\$730,575	-\$684,525	-\$46,050
77	923,000	Outside Services Employed	\$2,904,108	\$23,584	\$2,880,524	E-77	-\$1,438,417	\$1,465,691	100.0000%	\$0	\$1,465,691	\$23,584	\$1,442,107
78	924,000	Property Insurance - Debts	\$385,664	\$0	\$385,664	E-78	\$0	\$385,664	100.0000%	\$0	\$385,664	\$0	\$385,664
79	925,000	Injuries & Damages	\$0	\$0	\$0	E-79	\$2,667	\$2,667	100.0000%	\$0	\$2,667	\$0	\$2,667
80	926,000	Employee Penalsns & Benefits	\$1,645,547	\$1,645,547	\$0	E-80	-\$466,779	\$1,178,768	100.0000%	\$0	\$1,178,768	\$1,201,854	-\$23,086
81	927,000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	928,000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$175,710	\$175,710	100.0000%	\$0	\$175,710	\$0	\$175,710
83	929,000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	930,000	Misc. General Expenses - A&G	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	930,100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86	930,200	Misc. General Expenses	\$43,316	\$0	\$43,316	E-86	-\$13,284	\$30,032	100.0000%	\$0	\$30,032	\$0	\$30,032
87	931,000	Rents - Admin. Gen. Exp.	\$16,197	\$0	\$16,197	E-87	\$71	\$16,268	100.0000%	\$0	\$16,268	\$0	\$16,268
88		TOTAL ADMIN. & GENERAL EXPENSES	\$5,975,396	\$1,978,755	\$3,996,641		-\$1,819,871	\$4,155,525		\$0	\$4,155,525	\$1,509,565	\$2,645,960
89		DEPRECIATION EXPENSE											
90	403,000	Depreciation Expense, Dep. Exp.	\$3,364,637	See note (1)	See note (1)	E-90	See note (1)	\$3,364,637	100.0000%	\$604,471	\$3,969,108	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$3,364,637	\$0	\$0		\$0	\$3,364,637		\$604,471	\$3,969,108	\$0	\$0
92		AMORTIZATION EXPENSE											
93	407,400	Energy Efficiency Amortization	\$0	\$0	\$0	E-93	\$8,652	\$8,652	100.0000%	\$0	\$8,652	\$0	\$8,652
94	405,100	Amortization	\$963	\$0	\$963	E-94	-\$963	\$0	100.0000%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$963	\$0	\$963		\$7,689	\$8,652		\$0	\$8,652	\$0	\$8,652
96		OTHER OPERATING EXPENSES											
97	408,000	Property Taxes/Ad Valorem Taxes	\$1,412,928	\$0	\$1,412,928	E-97	-\$293,945	\$1,118,983	100.0000%	\$0	\$1,118,983	\$0	\$1,118,983
98	408,000	Payroll Taxes	\$252,677	\$252,677	\$0	E-98	\$52,521	\$305,198	100.0000%	\$0	\$305,198	\$305,198	\$0
99	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100	408,000	Missouri Franchise Taxes	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101	408,000	Allocated Taxes	\$41,390	\$0	\$41,390	E-101	-\$38,306	\$3,084	100.0000%	\$0	\$3,084	\$0	\$3,084
102		TOTAL OTHER OPERATING EXPENSES	\$1,706,995	\$252,677	\$1,454,318		-\$279,730	\$1,427,265		\$0	\$1,427,265	\$305,198	\$1,122,067
103		TOTAL OPERATING EXPENSE	\$14,024,173	\$4,568,420	\$6,051,116		-\$1,021,801	\$13,002,572		\$604,471	\$13,607,043	\$4,091,821	\$5,546,114
104		NET INCOME BEFORE TAXES	\$7,340,390					\$8,361,991		\$3,397,288	\$11,759,279		
105		INCOME TAXES											
106	0,000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	See note (1)	\$0	100.0000%	\$3,672,655	\$3,672,655	See note (1)	See note (1)
107		TOTAL INCOME TAXES	\$0					\$0		\$3,672,655	\$3,672,655		
108		DEFERRED INCOME TAXES											
109	0,000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-109	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
110	0,000	Amortization of Deferred ITC	\$0			E-110		\$0	100.0000%	\$0	\$0		
111		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
112		NET OPERATING INCOME	\$7,340,390					\$8,361,991		-\$275,367	\$8,086,624		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
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(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$385,239	-\$385,239
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$1,033,441	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$648,202	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$147,547	\$147,547
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$2	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$114,564	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$282,109	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$48,185	\$48,185
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$2	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$121,498	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$169,685	
Rev-5	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$88,035	\$88,035
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$2	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$19,024	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$107,061	
Rev-7	NEMO Interruptible	481.200	\$0	\$0	\$0	\$0	\$38,791	\$38,791
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$488	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$39,279	
Rev-8	NEMO Small Gen Service Transportation	463.000	\$0	\$0	\$0	\$0	\$482	\$482
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$57	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$539	
Rev-9	NEMO Med General Service Transportation	489.000	\$0	\$0	\$0	\$0	\$7,036	\$7,036
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$251	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$7,287	
Rev-10	NEMO Lg General Service Transportation		\$0	\$0	\$0	\$0	\$139,842	\$139,842
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$4,113	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$143,955	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-11	SEMO Interruptible		\$0	\$0	\$0	\$0	\$2,025	\$2,025
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$2,231	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$4,256	
Rev-12	SEMO Small Gen Service Transportation		\$0	\$0	\$0	\$0	\$257	\$257
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$21	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$278	
Rev-13	SEMO Med General Service Transportation		\$0	\$0	\$0	\$0	\$3,532	\$3,532
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$45	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$3,577	
Rev-14	SEMO Lg General Service Transportation		\$0	\$0	\$0	\$0	\$1,231,694	\$1,231,694
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$5,446	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$1,237,140	
Rev-15	WEMO Interruptible		\$0	\$0	\$0	\$0	-\$109,311	-\$109,311
	1. To correct an error in booking interruptible ISRS revenues to WEMO district. (Boateng)		\$0	\$0		\$0	-\$2,886	
	2. To correct an error in booking interruptible update revenues to WEMO district. (Boateng)		\$0	\$0		\$0	-\$106,425	
Rev-16	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$2,788,883	\$2,788,883
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$3	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$48,871	
	3. To adjust contractual revenues. (Cox, Sommerer)		\$0	\$0		\$0	\$2,837,757	
E-11	Operation Labor & Expenses - NGSE	841,000	-\$3	\$0	-\$3	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$1,191,372	\$1,191,372	\$0	\$0	\$0
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$1,191,372		\$0	\$0	
E-22	Maint. of Mains - TE	883,000	-\$1,828	\$0	-\$1,828	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,217	\$0		\$0	\$0	

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	2. To annualize payroll. (Ferguson)		\$689	\$0		\$0	\$0	
E-30	Operating Supervisor & Engineering - DE	870.000	-\$2,782	\$0	-\$2,782	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,788	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,006	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	-\$28,254	\$0	-\$28,254	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$38,471	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$10,217	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	875.000	-\$298	\$0	-\$298	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$406	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$108	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878.000	-\$8,762	\$0	-\$8,762	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,931	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,169	\$0		\$0	\$0	
E-40	Other Expenses - DE	880.000	-\$20	\$0	-\$20	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$28	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8	\$0		\$0	\$0	
E-41	Rents - DE	881.000	-\$817	-\$41,471	-\$42,288	\$0	\$0	\$0
	1. To annualize rents and leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,112	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		\$295	\$0		\$0	\$0	
E-44	Mains - DE	887.000	-\$409	\$0	-\$409	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$557	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$148	\$0		\$0	\$0	
E-48	Services - DE	892.000	-\$37	\$0	-\$37	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$50	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$13	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	-\$143	\$0	-\$143	\$0	\$0	\$0

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	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$195	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$52	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	-\$9	\$0	-\$9	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$12	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	-\$8,618	\$0	-\$8,618	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,735	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,117	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	-\$884	\$0	-\$884	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,204	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$320	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	-\$12,985	-\$12,985	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$12,985		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$15,488	\$15,488	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$15,488		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	\$9	\$0	\$9	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$12	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$3	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	-\$6,960	\$0	-\$6,960	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$9,477	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,517	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	-\$305	-\$7,545	-\$7,850	\$0	\$0	\$0
	1. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Henneken)		\$0	-\$8,369		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$415	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		\$110	\$0		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$824		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-68	Demonstrating & Selling Expenses	912.000	-\$10	\$0	-\$10	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$4	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$13,265	\$13,265	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$431		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$12,834		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$1,353	-\$1,353	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$1,353		\$0	\$0	
E-74	Admin. & General Salaries	920.000	-\$18,513	\$0	-\$18,513	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$25,208	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$6,695	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	-\$6,984	-\$54,342	-\$61,326	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$23,901		\$0	\$0	
	2. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$9,382		\$0	\$0	
	3. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$9,509	\$0		\$0	\$0	
	4. To remove relocation expense. (Ferguson)		\$0	-\$5,045		\$0	\$0	
	5. To annualize utility costs related to the new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	6. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$19,166		\$0	\$0	
	7. To annualize postage expense. (Boateng)		\$0	\$19,626		\$0	\$0	
	8. To annualize payroll. (Ferguson)		\$2,525	\$0		\$0	\$0	
	9. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$6,467		\$0	\$0	
	10. To remove certain dues & donations costs. (Sharpe)		\$0	-\$16,256		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$1,438,417	-\$1,438,417	\$0	\$0	\$0
	1. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$1,038,952		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$373		\$0	\$0	
	3. To annualize outside auditor expenses. (Sharpe)		\$0	-\$33,819		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To annualize APUC allocated legal expense. (Boateng)		\$0	\$1,587		\$0	\$0	
	5. To remove expenses from APUC, LUC, LABS corporate allocations. (Sharpe)		\$0	-\$1,551		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$290		\$0	\$0	
	7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$481		\$0	\$0	
	8. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$3,540		\$0	\$0	
	9. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$15,967		\$0	\$0	
	10. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$7,964		\$0	\$0	
	11. To update APUC allocations and factors. (Hanneken)		\$0	-\$195,435		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$239,038		\$0	\$0	
	13. To update LABS allocations and factors. (Hanneken)		\$0	\$97,406		\$0	\$0	
E-79	Injuries & Damages	925.000	\$0	\$2,667	\$2,667	\$0	\$0	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$2,667		\$0	\$0	
E-80	Employee Pensions & Benefits	926.000	-\$443,693	-\$23,088	-\$466,779	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$34,488	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$23,086		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$118,024	\$0		\$0	\$0	
	4. To normalize OPEB expense. (Boateng)		-\$360,157	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$175,710	\$175,710	\$0	\$0	\$0
	1. To normalize rate case expense over 3 years. (Boateng)		\$0	\$51,210		\$0	\$0	
	2. To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$124,500		\$0	\$0	
E-86	Misc. General Expenses	930.200	\$0	-\$13,284	-\$13,284	\$0	\$0	\$0
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$6,604		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$6,680		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	\$71	\$71	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	\$71		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$604,471	\$604,471

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0162
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$863,182	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$58,711	
E-93	Energy Efficiency Amortization	407.400	\$0	\$8,652	\$8,652	\$0	\$0	\$0
	1. To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken)		\$0	\$8,652		\$0	\$0	
E-94	Amortization	405.100	\$0	-\$963	-\$963	\$0	\$0	\$0
	1. To remove non-recurring items. (Hanneken)		\$0	-\$963		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$293,945	-\$293,945	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	-\$293,945		\$0	\$0	
E-98	Payroll Taxes	408.000	\$52,521	\$0	\$52,521	\$0	\$0	\$0
	1. To annualize payroll taxes. (Ferguson)		\$52,521	\$0		\$0	\$0	
E-101	Allocated Taxes	408.000	\$0	-\$38,306	-\$38,306	\$0	\$0	\$0
	1. To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$38,306		\$0	\$0	
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$3,672,655	\$3,672,655
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,672,655	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$4,001,769	\$4,001,759
Total Operating & Maint. Expense			-\$476,599	-\$545,002	-\$1,021,601	\$0	\$4,277,126	\$4,277,126

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.34% Return	E 6.57% Return	F 6.80% Return
1	TOTAL NET INCOME BEFORE TAXES		\$11,759,279	\$7,577,872	\$7,902,545	\$8,228,637
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,969,108	\$3,969,108	\$3,969,108	\$3,969,108
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,969,108	\$3,969,108	\$3,969,108	\$3,969,108
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.5760%	\$2,242,742	\$2,242,742	\$2,242,742	\$2,242,742
7	Tax Straight-Line Depreciation		\$3,969,108	\$3,969,108	\$3,969,108	\$3,969,108
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,211,850	\$6,211,850	\$6,211,850	\$6,211,850
9	NET TAXABLE INCOME		\$9,516,537	\$5,335,130	\$5,659,803	\$5,985,895
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$9,516,537	\$5,335,130	\$5,659,803	\$5,985,895
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$525,949	\$294,856	\$312,800	\$330,822
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$8,990,588	\$5,040,274	\$5,347,003	\$5,655,073
15	Federal Income Tax at the Rate of	35.000%	\$3,146,706	\$1,764,096	\$1,871,451	\$1,979,276
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$3,146,706	\$1,764,096	\$1,871,451	\$1,979,276
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$9,516,537	\$5,335,130	\$5,659,803	\$5,985,895
20	Deduct Federal Income Tax at the Rate of	35.000%	\$1,101,347	\$617,434	\$655,008	\$692,747
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$8,415,190	\$4,717,696	\$5,004,795	\$5,293,148
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$525,949	\$294,856	\$312,800	\$330,822
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$9,516,537	\$5,335,130	\$5,659,803	\$5,985,895
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$9,516,537	\$5,335,130	\$5,659,803	\$5,985,895
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$3,146,706	\$1,764,096	\$1,871,451	\$1,979,276
34	State Income Tax		\$525,949	\$294,856	\$312,800	\$330,822
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,672,655	\$2,058,952	\$2,184,251	\$2,310,098
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$3,672,655	\$2,058,952	\$2,184,251	\$2,310,098

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.20%	F Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$39,953,187	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$47,109,761	54.11%	4.76%	2.576%	2.576%	2.576%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$87,062,948	100.00%		6.339%	6.568%	6.798%
8	PreTax Cost of Capital				8.704%	9.077%	9.451%

Exhibit No.: .
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Auditors
Case No: GR-2014-0152
Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
NORTHEAST MISSOURI
(NEMO) DISTRICT**

CASE NO. GR-2014-0152

Jefferson City, MO

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Revenue Requirement

Line Number	A Description	B 6.34% Return	C 6.57% Return	D 6.80% Return
1	Net Orig Cost Rate Base	\$38,661,308	\$38,661,308	\$38,661,308
2	Rate of Return	6.34%	6.57%	6.80%
3	Net Operating Income Requirement	\$2,450,740	\$2,539,275	\$2,628,196
4	Net Income Available	\$2,734,338	\$2,734,338	\$2,734,338
5	Additional Net Income Required	-\$283,598	-\$195,063	-\$106,142
6	Income Tax Requirement			
7	Required Current Income Tax	\$914,301	\$969,942	\$1,025,826
8	Current Income Tax Available	\$1,092,532	\$1,092,532	\$1,092,532
9	Additional Current Tax Required	-\$178,231	-\$122,590	-\$66,706
10	Revenue Requirement	-\$461,829	-\$317,653	-\$172,848
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$461,829	-\$317,653	-\$172,848

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$54,497,766
2	Less Accumulated Depreciation Reserve		\$9,204,739
3	Net Plant In Service		<u>\$45,293,027</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$85,243
6	Storage Gas		\$1,911,150
7	Energy Efficiency Regulatory Asset		\$30,188
8	Prepayments		\$101,529
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$1,957,624</u>
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$501
12	State Tax Offset	0.0603%	\$84
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$146,986
15	Accumulated Deferred Income Tax		\$2,706,524
16	Customer Advances for Construction		-\$1,020
17	Customer Deposits		\$583,721
18	Stipulated Ratebase Offset		\$5,152,547
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$8,589,343</u>
20	Total Rate Base		<u>\$38,661,308</u>

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Northeast Missouri District (NEMO)
Test Year Ending 9/30/13 with updates to 3/31/14
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$5,249	P-2	\$3	\$5,252	100.0000%	\$0	\$5,252
3	302.000	Franchises & Consents	\$45,803	P-3	\$25	\$45,828	100.0000%	\$0	\$45,828
4	303.000	Misc. Intangible Plant	\$2,136	P-4	\$1	\$2,137	100.0000%	\$0	\$2,137
5		TOTAL INTANGIBLE PLANT	\$53,188		\$29	\$53,217		\$0	\$53,217
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.000	Land and Land Rights - TP	\$200	P-8	\$0	\$200	100.0000%	\$0	\$200
9	365.100	Rights of Way - TP	\$8,742	P-9	\$5	\$8,747	100.0000%	\$0	\$8,747
10	366.000	Structures & Improvements - TP	\$0	P-10	-\$26,128	-\$26,128	100.0000%	\$0	-\$26,128
11	367.000	Mains - Cathodic Protection - TP	\$12,062	P-11	\$7	\$12,069	100.0000%	\$0	\$12,069
12	367.100	Mains - Steel - TP	\$1,073,844	P-12	\$595	\$1,074,439	100.0000%	\$0	\$1,074,439
13	369.000	Meas. & Reg. Station Equipment - TP	\$84,721	P-13	\$46	\$84,767	100.0000%	\$0	\$84,767
14		TOTAL TRANSMISSION PLANT	\$1,179,569		-\$25,475	\$1,154,094		\$0	\$1,154,094
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$67,774	P-16	\$38	\$67,812	100.0000%	\$0	\$67,812
17	374.100	T&D Land - DP	\$700	P-17	\$0	\$700	100.0000%	\$0	\$700
18	374.200	Land Rights - DP	\$100,326	P-18	\$56	\$100,382	100.0000%	\$0	\$100,382
19	375.000	Structures & Improvements - DP	\$51,414	P-19	\$29	\$51,443	100.0000%	\$0	\$51,443
20	376.000	Mains - Cathodic Protection - DP	\$884,415	P-20	\$159,298	\$1,043,713	100.0000%	\$0	\$1,043,713
21	376.100	Mains - Steel - DP	\$9,279,506	P-21	-\$1,205,553	\$8,073,953	100.0000%	\$0	\$8,073,953
22	376.200	Mains - Plastic - DP	\$14,417,293	P-22	-\$317,476	\$14,099,817	100.0000%	\$0	\$14,099,817
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,139,912	P-23	\$9,612	\$1,149,524	100.0000%	\$0	\$1,149,524
24	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$698,276	P-24	\$387	\$698,663	100.0000%	\$0	\$698,663
25	380.000	Services - DP	\$12,713,893	P-25	\$1,598,874	\$14,312,767	100.0000%	\$0	\$14,312,767
26	381.000	Meters - DP	\$1,663,294	P-26	\$62,972	\$1,626,266	100.0000%	\$0	\$1,626,266
27	382.000	Meter Installations - DP	\$3,169,725	P-27	\$140,345	\$3,310,070	100.0000%	\$0	\$3,310,070
28	383.000	House Regulators - DP	\$701,456	P-28	\$17,517	\$718,973	100.0000%	\$0	\$718,973
29	384.000	House Regulators Installations - DP	\$93,833	P-29	\$39,425	\$133,258	100.0000%	\$0	\$133,258
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$46,856	P-30	\$26	\$46,882	100.0000%	\$0	\$46,882
31	387.000	Other Equipment - DP	\$5,947	P-31	\$21,139	\$27,086	100.0000%	\$0	\$27,086
32		TOTAL DISTRIBUTION PLANT	\$44,934,620		\$526,689	\$45,461,309		\$0	\$45,461,309
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land and Land Rights - GP	\$30,364	P-38	\$17	\$30,381	100.0000%	\$0	\$30,381
39	390.000	Structures & Improvements - GP	\$764,309	P-39	\$28,516	\$792,825	100.0000%	\$0	\$792,825
40	390.100	Structures - Frame - GP	\$21,504	P-40	\$12	\$21,516	100.0000%	\$0	\$21,516
41	390.300	Improvements - GP	\$30,740	P-41	\$17	\$30,757	100.0000%	\$0	\$30,757
42	391.000	Office Furniture & Equipment - GP	\$31,677	P-42	\$3,374	\$35,051	100.0000%	\$0	\$35,051
43	392.000	Transportation Equipment - GP	\$9,517	P-43	\$223,028	\$232,545	100.0000%	\$0	\$232,545
44	392.100	Transportation Equip < 12,000 LB	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45	393.000	Stores Equipment - GP	\$7,185	P-45	\$5	\$7,190	100.0000%	\$0	\$7,190
46	394.000	Tools, Shop, & Garage Equipment - GP	\$233,771	P-46	\$42,078	\$275,849	100.0000%	\$0	\$275,849
47	396.000	Power Operated Equipment - GP	\$43,941	P-47	\$38,388	\$82,329	100.0000%	\$0	\$82,329
48	396.100	Ditchers - GP	\$83,813	P-48	\$46	\$83,859	100.0000%	\$0	\$83,859
49	396.200	Backhoes - GP	\$63,804	P-49	\$36	\$63,840	100.0000%	\$0	\$63,840
50	396.300	Ditchers - Group	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	397.000	Communication Equipment - GP	\$17,359	P-51	\$9	\$17,368	100.0000%	\$0	\$17,368
52	397.200	Communication Equip - Fixed Radios	\$2,936	P-52	\$2	\$2,938	100.0000%	\$0	\$2,938
53	397.300	Communication Equip - Telemetering	\$518	P-53	\$0	\$518	100.0000%	\$0	\$518
54	398.000	Miscellaneous Equipment	\$161,788	P-54	\$89	\$161,887	100.0000%	\$0	\$161,887
55	399.000	OTH-Other Tangible Property	\$0	P-55	-\$134,855	-\$134,855	100.0000%	\$0	-\$134,855
56	399.300	Other Tangible Prop - Network H/W	\$4,683	P-56	\$3	\$4,686	100.0000%	\$0	\$4,686
57	399.400	Other Tangible Prop - PC Hardware	\$73,010	P-57	\$42	\$73,052	100.0000%	\$0	\$73,052
58	399.500	Other Tangible Prop - PC Software	\$0	P-58	\$42,324	\$42,324	100.0000%	\$0	\$42,324
59	399.600	Other Tangible Prop - PC HW	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0
60		TOTAL GENERAL PLANT	\$1,680,929		\$243,131	\$1,824,060		\$0	\$1,824,060

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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61		GENERAL PLANT - ALLOCATED							
62	374.000	Land and Land Rights - Corporate	\$0	P-62	\$39,079	\$39,079	100.0000%	\$0	\$39,079
63	390.000	Structures & Improvements - Corporate	\$16,314	P-63	\$1,611,549	\$1,627,863	100.0000%	\$0	\$1,627,863
64	391.000	Office Furniture & Equip - Corporate	\$38,825	P-64	\$211,715	\$250,540	100.0000%	\$0	\$250,540
65	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$47,948	P-65	\$0	\$47,948	100.0000%	\$0	\$47,948
66	394.000	Tools, Shop, and Garage Equipment - Corporate	\$2,199	P-66	\$0	\$2,199	100.0000%	\$0	\$2,199
67	398.000	Miscellaneous Equipment - Corporate	\$33,720	P-67	\$0	\$33,720	100.0000%	\$0	\$33,720
68	399.000	Other Tangible Property - Corporate	\$3,422,756	P-68	-\$3,360,941	\$61,815	100.0000%	\$0	\$61,815
69	399.100	Other Tangible Property - Servers H/W - Corporate	\$0	P-69	\$7,512	\$7,512	100.0000%	\$0	\$7,512
70	399.300	Other Tangible Property - Network - H/W - Corporate	\$0	P-70	\$76,980	\$76,980	100.0000%	\$0	\$76,980
71	399.400	Other Tangible Property - PC Hardware - Corporate	\$0	P-71	\$663,711	\$663,711	100.0000%	\$0	\$663,711
72	399.500	Other Tangible Property - PC Software - Corporate	\$0	P-72	\$3,215,065	\$3,215,065	100.0000%	\$0	\$3,215,065
73		TOTAL GENERAL PLANT - ALLOCATED	\$3,561,762		\$2,464,670	\$6,026,432		\$0	\$6,026,432
74		INCENTIVE COMPENSATION CAPITALIZATION							
75		ICC Adjustment	\$0	P-75	-\$21,346	-\$21,346	100.0000%	\$0	-\$21,346
76		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$21,346	-\$21,346		\$0	-\$21,346
77		TOTAL PLANT IN SERVICE	\$51,310,068		\$3,187,698	\$54,497,766		\$0	\$54,497,766

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-3	Franchises & Consents	302.000		\$25		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$30		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-4	Misc. Intangible Plant	303.000		\$1		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-9	Rights of Way - TP	365.100		\$5		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$6		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-10	Structures & Improvements - TP	366.000		-\$26,128		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$26,128		\$0	
P-11	Mains - Cathodic Protection - TP	367.000		\$7		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$8		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-12	Mains - Steel - TP	367,100		\$595		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$703		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$37		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$64		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
P-13	Meas. & Reg. Station Equipment - TP	369,000		\$46		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$55		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-16	Land and Land Rights - DP	374,000		\$38		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$44		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Land Rights - DP	374.200		\$56		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-19	Structures & Improvements - DP	375.000		\$29		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$34		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-20	Mains - Cathodic Protection - DP	376.000		\$159,298		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$683		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$36		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$63		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$158,721		\$0	
P-21	Mains - Steel - DP	376.100		-\$1,205,553		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5,285		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$275		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$484		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$52		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$1,210,027		\$0	
P-22	Mains - Plastic - DP	376,200		-\$317,476		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,229		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$480		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$845		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$90		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$325,290		\$0	
P-23	Meas. & Reg. Sta. Equip - General - DP	378,000		\$9,612		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$752		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$39		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$69		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include plant updated to March 31, 2014. (Sharpe)		\$8,975		\$0	
P-24	Meas. & Reg Sta. Equip. - City Gate - DP	379.000		\$387		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$457		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$42		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
P-25	Services - DP	380.000		\$1,598,874		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,368		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$487		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$858		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$91		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$1,590,942		\$0	
P-26	Meters - DP	381.000		\$62,972		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,064		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$55		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$98		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$62,071		\$0	
P-27	Meter Installations - DP	382.000		\$140,345		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,167		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$113		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$198		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$21		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$138,510		\$0	
P-28	House Regulators - DP	383.000		\$17,517		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$471		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$43		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$17,118		\$0	
P-29	House Regulators Installations - DP	384.000		\$39,425		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$87		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$8		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$39,352		\$0	
P-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$28		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$31		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-31	Other Equipment - DP	387.000		\$21,139		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$18		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To include plant updated to March 31, 2014. (Sharpe)		\$21,124		\$0	
P-38	Land and Land Rights - GP	389.000		\$17		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-39	Structures & Improvements - GP	390.000		\$28,516		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$519		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$27		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$48		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$28,077		\$0	
P-40	Structures - Frame - GP	390.100		\$12		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$14		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-41	Improvements - GP	390.300		\$17		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-42	Office Furniture & Equipment - GP	391.000		\$3,374		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$23		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$3,354		\$0	
P-43	Transportation Equipment - GP	392.000		\$223,028		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$152		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$14		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$222,899		\$0	
P-45	Stores Equipment - GP	393.000		\$5		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5		\$0	
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$42,078		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$181		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$9		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$17		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$41,925		\$0	
P-47	Power Operated Equipment - GP	396.000		\$38,388		\$0
	1. To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe)		-\$69,475		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$99		\$0	
	3. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$9		\$0	
	5. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$107,779		\$0	
P-48	Ditchers - GP	396.100		\$46		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$55		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$5		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-49	Backhoes - GP	396.200		\$36		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$42		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
P-51	Communication Equipment - GP	397.000		\$9		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$11		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-52	Communication Equip - Fixed Radios	397.200		\$2		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2		\$0	
P-54	Miscellaneous Equipment	398.000		\$89		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$106		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$10		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-55	OTH-Other Tangible Property	399.000		-\$134,855		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$134,855		\$0	
P-56	Other Tangible Prop - Network H/W	399.300		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-57	Other Tangible Prop - PC Hardware	399.400		\$42		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$48		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
P-58	Other Tangible Prop - PC Software	399.500		\$42,324		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$42,300		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	4. To adjust plant for Capitalized Depreciation. (Sharpe)		\$28		\$0	
P-62	Land and Land Rights - Corporate	374.000		\$39,079		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$39,079		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-63	Structures & Improvements - Corporate	390.000		\$1,611,549		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$1,611,549		\$0	
P-64	Office Furniture & Equip - Corporate	391.000		\$211,715		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$211,715		\$0	
P-68	Other Tangible Property - Corporate	399.000		-\$3,360,941		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		-\$3,360,941		\$0	
P-69	Other Tangible Property - Servers H/W - Corpor	399.100		\$7,512		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$7,512		\$0	
P-70	Other Tangible Property - Network - H/W - Corp	399.300		\$76,980		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$76,980		\$0	
P-71	Other Tangible Property - PC Hardware - Corpor	399.400		\$663,711		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$663,711		\$0	
P-72	Other Tangible Property - PC Software - Corpor	399.500		\$3,215,065		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$3,215,065		\$0	
P-75	ICC Adjustment			-\$21,346		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$21,346		\$0	
Total Plant Adjustments				\$3,167,698		\$0

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 Adjustments to Plant in Service

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$5,252	0.00%	\$0
3	302.000	Franchises & Consents	\$45,828	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$2,137	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$53,217		\$0
6		TRANSMISSION PLANT			
7	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0
8	365.000	Land and Land Rights - TP	\$200	0.00%	\$0
9	365.100	Rights of Way - TP	\$8,747	0.00%	\$0
10	366.000	Structures & Improvements - TP	-\$26,128	3.24%	-\$847
11	367.000	Mains - Cathodic Protection - TP	\$12,069	1.53%	\$185
12	367.100	Mains - Steel - TP	\$1,074,439	1.53%	\$16,439
13	369.000	Meas. & Reg. Station Equipment - TP	\$84,767	3.60%	\$3,052
14		TOTAL TRANSMISSION PLANT	\$1,154,094		\$18,829
15		DISTRIBUTION PLANT			
16	374.000	Land and Land Rights - DP	\$67,812	0.00%	\$0
17	374.100	T&D Land - DP	\$700	0.00%	\$0
18	374.200	Land Rights - DP	\$100,382	0.00%	\$0
19	375.000	Structures & Improvements - DP	\$51,443	2.33%	\$1,199
20	376.000	Mains - Cathodic Protection - DP	\$1,043,713	1.53%	\$15,969
21	376.100	Mains - Steel - DP	\$8,073,953	1.53%	\$123,531
22	376.200	Mains - Plastic - DP	\$14,099,817	1.53%	\$215,727
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,149,524	3.00%	\$34,486
24	379.000	Meas. & Reg Sta. Equip. - City Gate - DP	\$698,663	3.21%	\$22,427
25	380.000	Services - DP	\$14,312,767	5.00%	\$715,638
26	381.000	Meters - DP	\$1,626,266	2.16%	\$35,127
27	382.000	Meter Installations - DP	\$3,310,070	3.00%	\$99,302
28	383.000	House Regulators - DP	\$718,973	4.55%	\$32,713
29	384.000	House Regulators Installations - DP	\$133,258	3.33%	\$4,437
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$46,882	3.60%	\$1,688
31	387.000	Other Equipment - DP	\$27,086	4.50%	\$1,219
32		TOTAL DISTRIBUTION PLANT	\$45,461,309		\$1,303,463
33		PRODUCTION PLANT			
34		TOTAL PRODUCTION PLANT	\$0		\$0
35		TESTING			
36		TOTAL TESTING	\$0		\$0
37		GENERAL PLANT			
38	389.000	Land and Land Rights - GP	\$30,381	0.00%	\$0

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	390.000	Structures & Improvements - GP	\$792,825	5.00%	\$39,641
40	390.100	Structures - Frame - GP	\$21,516	5.00%	\$1,076
41	390.300	Improvements - GP	\$30,757	5.00%	\$1,538
42	391.000	Office Furniture & Equipment - GP	\$35,051	4.75%	\$1,665
43	392.000	Transportation Equipment - GP	\$232,545	10.39%	\$24,161
44	392.100	Transportation Equip < 12,000 LB	\$0	10.39%	\$0
45	393.000	Stores Equipment - GP	\$7,190	4.50%	\$324
46	394.000	Tools, Shop, & Garage Equipment - GP	\$275,849	4.50%	\$12,413
47	396.000	Power Operated Equipment - GP	\$82,329	7.92%	\$6,520
48	396.100	Ditchers - GP	\$83,859	7.92%	\$6,642
49	396.200	Backhoes - GP	\$63,840	7.92%	\$5,056
50	396.300	Ditchers - Group	\$0	0.00%	\$0
51	397.000	Communication Equipment - GP	\$17,368	4.55%	\$790
52	397.200	Communication Equip - Fixed Radios	\$2,938	4.55%	\$134
53	397.300	Communication Equip - Telemetry	\$518	4.55%	\$24
54	398.000	Miscellaneous Equipment	\$161,887	3.60%	\$5,828
55	399.000	OTH-Other Tangible Property	-\$134,855	4.75%	-\$6,406
56	399.300	Other Tangible Prop - Network H/W	\$4,686	4.75%	\$223
57	399.400	Other Tangible Prop - PC Hardware	\$73,052	4.75%	\$3,470
58	399.500	Other Tangible Prop - PC Software	\$42,324	4.75%	\$2,010
59	399.600	Other Tangible Prop - PC HW	\$0	4.75%	\$0
60		TOTAL GENERAL PLANT	\$1,824,060		\$105,109
61		GENERAL PLANT - ALLOCATED			
62	374.000	Land and Land Rights - Corporate	\$39,079	0.00%	\$0
63	390.000	Structures & Improvements - Corporate	\$1,627,863	5.00%	\$81,393
64	391.000	Office Furniture & Equip - Corporate	\$250,540	4.75%	\$11,901
65	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$47,948	10.39%	\$4,982
66	394.000	Tools, Shop, and Garage Equipment - Corporate	\$2,199	4.50%	\$99
67	398.000	Miscellaneous Equipment - Corporate	\$33,720	3.60%	\$1,214
68	399.000	Other Tangible Property - Corporate	\$61,815	4.75%	\$2,936
69	399.100	Other Tangible Property - Servers H/W - Corporate	\$7,512	4.75%	\$357
70	399.300	Other Tangible Property - Network - H/W - Corporate	\$76,980	4.75%	\$3,657
71	399.400	Other Tangible Property - PC Hardware - Corporate	\$663,711	4.75%	\$31,526
72	399.500	Other Tangible Property - PC Software - Corporate	\$3,215,065	4.75%	\$152,716
73		TOTAL GENERAL PLANT - ALLOCATED	\$6,026,432		\$290,781
74		INCENTIVE COMPENSATION CAPITALIZATION			

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
75		ICC Adjustment	-\$21,346	0.00%	\$0
76		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$21,346		\$0
77		Total Depreciation	<u>\$54,497,766</u>		<u>\$1,718,182</u>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$45,803	R-3	\$0	\$45,803	100.0000%	\$0	\$45,803
4	303.000	Misc. Intangible Plant	\$2,136	R-4	\$0	\$2,136	100.0000%	\$0	\$2,136
5		TOTAL INTANGIBLE PLANT	\$47,939		\$0	\$47,939		\$0	\$47,939
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$0
8	366.000	Land and Land Rights - TP	\$200	R-8	\$0	\$200	100.0000%	\$0	\$200
9	365.100	Rights of Way - TP	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	366.000	Structures & Improvements - TP	\$0	R-10	-\$212	-\$212	100.0000%	\$0	-\$212
11	367.000	Mains - Cathodic Protection - TP	\$7,408	R-11	-\$546	\$6,862	100.0000%	\$0	\$6,862
12	367.100	Mains - Steel - TP	\$646,102	R-12	-\$47,776	\$598,326	100.0000%	\$0	\$598,326
13	369.000	Meas. & Reg. Station Equipment - TP	\$35,712	R-13	-\$2,576	\$33,136	100.0000%	\$0	\$33,136
14		TOTAL TRANSMISSION PLANT	\$690,606		-\$52,294	\$638,312		\$0	\$638,312
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$10,285	R-16	\$0	\$10,285	100.0000%	\$0	\$10,285
17	374.100	T&D Land - DP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	374.200	Land Rights - DP	\$72,010	R-18	\$0	\$72,010	100.0000%	\$0	\$72,010
19	375.000	Structures & Improvements - DP	\$44,548	R-19	-\$2,554	\$41,994	100.0000%	\$0	\$41,994
20	376.000	Mains - Cathodic Protection - DP	\$205,805	R-20	-\$14,730	\$191,075	100.0000%	\$0	\$191,075
21	376.100	Mains - Steel - DP	\$2,722,672	R-21	-\$203,840	\$2,518,832	100.0000%	\$0	\$2,518,832
22	376.200	Mains - Plastic - DP	\$3,635,692	R-22	-\$291,135	\$3,344,557	100.0000%	\$0	\$3,344,557
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$264,362	R-23	-\$13,884	\$250,478	100.0000%	\$0	\$250,478
24	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$254,922	R-24	-\$14,642	\$240,280	100.0000%	\$0	\$240,280
25	380.000	Services - DP	-\$1,184,000	R-25	-\$365,559	-\$1,549,559	100.0000%	\$0	-\$1,549,559
26	381.000	Meters - DP	\$1,264,063	R-26	-\$26,966	\$1,237,097	100.0000%	\$0	\$1,237,097
27	382.000	Meter Installations - DP	\$938,302	R-27	\$6,601	\$944,903	100.0000%	\$0	\$944,903
28	383.000	House Regulators - DP	\$312,076	R-28	-\$18,282	\$293,794	100.0000%	\$0	\$293,794
29	384.000	House Regulators Installations - DP	\$41,985	R-29	-\$3,079	\$38,906	100.0000%	\$0	\$38,906
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$19,472	R-30	-\$1,424	\$18,048	100.0000%	\$0	\$18,048
31	387.000	Other Equipment - DP	\$6,724	R-31	-\$381	\$6,343	100.0000%	\$0	\$6,343
32		TOTAL DISTRIBUTION PLANT	\$8,608,918		-\$949,875	\$7,659,043		\$0	\$7,659,043
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land and Land Rights - GP	\$9,016	R-38	\$0	\$9,016	100.0000%	\$0	\$9,016
39	390.000	Structures & Improvements - GP	\$183,879	R-39	-\$11,889	\$171,990	100.0000%	\$0	\$171,990
40	390.100	Structures - Frame - GP	\$10,248	R-40	-\$581	\$9,667	100.0000%	\$0	\$9,667
41	390.300	Improvements - GP	\$13,005	R-41	-\$958	\$12,047	100.0000%	\$0	\$12,047
42	391.000	Office Furniture & Equipment - GP	\$7,564	R-42	-\$509	\$7,055	100.0000%	\$0	\$7,055
43	392.000	Transportation Equipment - GP	\$5,235	R-43	-\$505	\$4,730	100.0000%	\$0	\$4,730
44	392.100	Transportation Equip < 12,000 LB	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	393.000	Stores Equipment - GP	\$7,356	R-45	-\$433	\$6,923	100.0000%	\$0	\$6,923
46	394.000	Tools, Shop, & Garage Equipment - GP	\$84,341	R-46	-\$5,225	\$79,116	100.0000%	\$0	\$79,116
47	396.000	Power Operated Equipment - GP	\$37,047	R-47	-\$1,733	\$35,314	100.0000%	\$0	\$35,314
48	396.100	Ditchers - GP	\$73,697	R-48	-\$4,988	\$68,709	100.0000%	\$0	\$68,709
49	396.200	Backhoes - GP	\$36,424	R-49	-\$2,233	\$34,191	100.0000%	\$0	\$34,191
50	396.300	Ditchers - Group	\$1,083	R-50	-\$1,083	\$0	100.0000%	\$0	\$0
51	397.000	Communication Equipment - GP	\$8,884	R-51	-\$655	\$8,229	100.0000%	\$0	\$8,229
52	397.200	Communication Equip - Fixed Radios	\$1,637	R-52	-\$93	\$1,544	100.0000%	\$0	\$1,544
53	397.300	Communication Equip - Telemetering	\$423	R-53	-\$31	\$392	100.0000%	\$0	\$392
54	398.000	Miscellaneous Equipment	\$64,017	R-54	-\$3,755	\$60,262	100.0000%	\$0	\$60,262
55	399.000	OTH-Other Tangible Property	\$0	R-55	-\$7,923	-\$7,923	100.0000%	\$0	-\$7,923
56	399.300	Other Tangible Prop - Network HW	\$1,611	R-56	-\$91	\$1,520	100.0000%	\$0	\$1,520
57	399.400	Other Tangible Prop - PC Hardware	\$57,188	R-57	-\$3,256	\$53,932	100.0000%	\$0	\$53,932
58	399.500	Other Tangible Prop - PC Software	\$1,309	R-58	-\$73	\$1,236	100.0000%	\$0	\$1,236
59	399.600	Other Tangible Prop - PC HW	\$2	R-59	-\$2	\$0	100.0000%	\$0	\$0
60		TOTAL GENERAL PLANT	\$603,966		-\$46,016	\$557,950		\$0	\$557,950

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
61		GENERAL PLANT - ALLOCATED							
62	374.000	Land and Land Rights - Corporate	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.000	Structures & Improvements - Corporate	\$9	R-63	\$7,313	\$7,322	100.0000%	\$0	\$7,322
64	391.000	Office Furniture & Equip - Corporate	\$2	R-64	\$1,818	\$1,820	100.0000%	\$0	\$1,820
65	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$6	R-65	\$4,130	\$4,135	100.0000%	\$0	\$4,135
66	394.000	Tools, Shop, and Garage Equipment - Corporate	\$0	R-66	\$157	\$157	100.0000%	\$0	\$157
67	398.000	Miscellaneous Equipment - Corporate	\$3	R-67	\$2,653	\$2,656	100.0000%	\$0	\$2,656
68	399.000	Other Tangible Property - Corporate	\$5	R-68	\$4,412	\$4,417	100.0000%	\$0	\$4,417
69	399.100	Other Tangible Property - Servers HW - Corporate	\$1	R-69	\$536	\$537	100.0000%	\$0	\$537
70	399.300	Other Tangible Property - Network - HW - Corporate	\$7	R-70	\$5,494	\$5,501	100.0000%	\$0	\$5,501
71	399.400	Other Tangible Property - PC Hardware - Corporate	\$57	R-71	\$47,116	\$47,173	100.0000%	\$0	\$47,173
72	399.500	Other Tangible Property - PC Software - Corporate	\$274	R-72	\$228,104	\$228,378	100.0000%	\$0	\$228,378
73		TOTAL GENERAL PLANT - ALLOCATED	\$363		\$301,733	\$302,096		\$0	\$302,096
74		INCENTIVE COMPENSATION CAPITALIZATION							
75		ICC Adjustment	\$0	R-75	-\$601	-\$601	100.0000%	\$0	-\$601
76		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$601	-\$601		\$0	-\$601
77		TOTAL DEPRECIATION RESERVE	\$9,951,792		-\$747,053	\$9,204,739		\$0	\$9,204,739

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$1,184		\$0	
R-10	Structures & Improvements - TP	366.000		-\$212		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$212		\$0	
R-11	Mains - Cathodic Protection - TP	367.000		-\$546		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$547		\$0	
R-12	Mains - Steel - TP	367.100		-\$47,776		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$9		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$46		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$47,830		\$0	
R-13	Meas. & Reg. Station Equipment - TP	369.000		-\$2,576		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$2,580		\$0	
R-19	Structures & Improvements - DP	375.000		-\$2,554		\$0

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$2,555		\$0	
R-20	Mains - Cathodic Protection - DP	376.000		-\$14,730		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$9		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$10		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$14,748		\$0	
R-21	Mains - Steel - DP	376.100		-\$203,840		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$67		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$124		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$204,021		\$0	
R-22	Mains - Plastic - DP	376.200		-\$291,135		\$0
	1. To adjust reserve for capitalized		\$118		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$4		\$0	

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	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$13		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$200		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$291,434		\$0	
R-23	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$13,884		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$19		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$13,900		\$0	
R-24	Meas. & Reg Sta. Equip. - City Gate - DP	379.000		-\$14,642		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$12		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$14,654		\$0	
R-25	Services - DP	380.000		-\$365,559		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$390		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$43		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$997		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$366,886		\$0	
R-26	Meters - DP	381.000		-\$26,966		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		-\$95		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$26,871		\$0	
R-27	Meter Installations - DP	382.000		\$6,601		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$54		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		-\$130		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		\$6,686		\$0	
R-28	House Regulators - DP	383.000		-\$18,282		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$6		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$18,288		\$0	

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R-29	House Regulators Installations - DP	384.000		-\$3,079		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$3,084		\$0	
R-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		-\$1,424		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$1,426		\$0	
R-31	Other Equipment - DP	387.000		-\$381		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$382		\$0	
R-39	Structures & Improvements - GP	390.000		-\$11,889		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$22		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$8		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$11,916		\$0	
R-40	Structures - Frame - GP	390.100		-\$581		\$0

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	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$582		\$0	
R-41	Improvements - GP	390.300		-\$958		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$960		\$0	
R-42	Office Furniture & Equipment - GP	391.000		-\$509		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$510		\$0	
R-43	Transportation Equipment - GP	392.000		-\$505		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$13		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$517		\$0	
R-45	Stores Equipment - GP	393.000		-\$433		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$433		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		-\$5,225		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$7		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$5,233		\$0	
R-47	Power Operated Equipment - GP	396.000		-\$1,733		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$7		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1,083		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$2,823		\$0	
R-48	Ditchers - GP	396.100		-\$4,988		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$4		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$4,995		\$0	
R-49	Backhoes - GP	396.200		-\$2,233		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$3		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$2,237		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-50	Ditchers - Group	396.300		-\$1,083		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$1,083		\$0	
R-51	Communication Equipment - GP	397.000		-\$655		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$656		\$0	
R-52	Communication Equip - Fixed Radios	397.200		-\$93		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$93		\$0	
R-53	Communication Equip - Telemetry	397.300		-\$31		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$31		\$0	
R-54	Miscellaneous Equipment	398.000		-\$3,755		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$3		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$3,759		\$0	
R-55	OTH-Other Tangible Property	399.000		-\$7,923		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7,925		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
R-56	Other Tangible Prop - Network HW	399.300		-\$91		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$91		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-57	Other Tangible Prop - PC Hardware	399.400		-\$3,258		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$3,258		\$0	
R-58	Other Tangible Prop - PC Software	399.500		-\$73		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$74		\$0	
R-59	Other Tangible Prop - PC HW	399.600		-\$2		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$2		\$0	
R-63	Structures & Improvements - Corporate	390.000		\$7,313		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$7,313		\$0	
R-64	Office Furniture & Equip - Corporate	391.000		\$1,818		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$1,818		\$0	
R-65	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$4,130		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$4,130		\$0	
R-66	Tools, Shop, and Garage Equipment - Corporate	394.000		\$157		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$157		\$0	
R-67	Miscellaneous Equipment - Corporate	398.000		\$2,653		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve through March 31, 2014. (Sharpe)		\$2,653		\$0	
R-68	Other Tangible Property - Corporate	399.000		\$4,412		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$4,412		\$0	
R-69	Other Tangible Property - Servers H/W - Corporate	399.100		\$536		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$536		\$0	
R-70	Other Tangible Property - Network - H/W - Corporate	399.300		\$5,494		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$5,494		\$0	
R-71	Other Tangible Property - PC Hardware - Corporate	399.400		\$47,116		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$47,116		\$0	
R-72	Other Tangible Property - PC Software - Corporate	399.500		\$228,104		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$228,104		\$0	
R-75	ICC Adjustment			-\$601		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$601		\$0	
Total Reserve Adjustments				-\$747,053		\$0

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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-K, ESPP	\$1,620,694	37.28	14.00	23.28	0.063781	\$103,369
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$377,902	37.28	6.58	30.70	0.084110	\$31,785
6	Uncollectibles	\$172,403	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$1,222,274	37.28	32.38	4.90	0.013425	\$16,409
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,393,273					\$151,563
9	TAXES						
10	Property Tax	\$459,882	37.28	182.50	-145.22	-0.397863	-\$182,970
11	Payroll Tax	\$131,681	37.28	18.87	18.41	0.050438	\$6,642
12	Sales Tax	\$482,143	37.28	21.27	16.01	0.043863	\$21,148
13	TOTAL TAXES	\$1,073,706					-\$155,180
14	OTHER EXPENSES						
15	Purchased Gas	\$10,571,006	37.28	40.16	-2.88	-0.007890	-\$83,405
16	MOPSC Assessment	\$9,490	37.28	-31.13	68.41	0.187425	\$1,779
17	TOTAL OTHER EXPENSES	\$10,580,496					-\$81,626
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$85,243
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$831,040	37.28	37.50	-0.22	-0.000603	-\$501
21	State Tax Offset	\$138,902	37.28	37.50	-0.22	-0.000603	-\$84
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$995,915	37.28	91.15	-53.87	-0.147589	-\$146,986
24	TOTAL OFFSET FROM RATE BASE	\$1,965,857					-\$147,571
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$232,814

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480,000	Residential Revenue	\$6,384,618	See note (1)	See note (1)	Rev-2	See note (1)	\$6,384,618	100.0000%	-\$332,062	\$6,052,656	See note (1)	See note (1)
Rev-3	481,100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0,000	Sm. Gen. Service	\$661,812			Rev-4		\$661,812	100.0000%	-\$66,607	\$595,205		
Rev-5	0,000	Med. Gen. Service	\$1,237,450			Rev-5		\$1,237,450	100.0000%	\$183,103	\$1,420,553		
Rev-6	0,000	Lg. Gen. Service	\$307,156			Rev-6		\$307,156	100.0000%	\$73,102	\$380,258		
Rev-7	481,200	Interruptible Industrial	\$22,222			Rev-7		\$22,222	100.0000%	\$38,791	\$61,013		
Rev-8	483,000	Small General Service Transportation	\$477			Rev-8		\$477	100.0000%	\$482	\$959		
Rev-9	489,000	Medium General Service Transportation	\$3,778			Rev-9		\$3,778	100.0000%	\$7,036	\$10,814		
Rev-10	0,000	Large General Service Transportation	\$307,975			Rev-10		\$307,975	100.0000%	\$139,842	\$447,817		
Rev-11	495,000	Other Gas Revenue - Oper. Rev.	\$256,487			Rev-11		\$256,487	100.0000%	\$291,088	\$547,575		
Rev-12		TOTAL OPERATING REVENUES	\$9,181,976					\$9,181,976		\$334,776	\$8,847,200		
1		MANUFACTURED GAS PRODUCTION EXPENSES											
2	733,000	Gas Mixing Expenses - Operations	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735,000	Misc. Production Expenses - Operations	\$171	\$0	\$171	E-3	\$0	\$171	100.0000%	\$0	\$171	\$0	\$171
4	742,000	Maintenance of Production Equipment	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$171	\$0	\$171		\$0	\$171		\$0	\$171	\$0	\$171
6		GAS SUPPLY EXPENSES											
7		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE											
9	820,000	Measuring & Regulating Station Expenses - NGS	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	826,000	Rents	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841,000	Operation Labor and Expenses	\$0	\$0	\$0	E-11	\$49	\$49	100.0000%	\$0	\$49	\$49	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$49	\$49		\$0	\$49	\$49	\$0
13		TESTING											
14		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES											
16	851,000	Operating Supervision & Engineering	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	852,000	Communication System Expenses	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	856,000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857,000	Measuring & Regulating Station Expenses - TE	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	-\$447,135	\$0	-\$447,135	E-20	\$447,135	\$0	100.0000%	\$0	\$0	\$0	\$0
21	861,000	Maint. Supervision & Engineering - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	863,000	Maintenance of Mains - TE	\$23,971	\$23,971	\$0	E-22	\$2,886	\$26,857	100.0000%	\$0	\$26,857	\$26,857	\$0
23	864,000	Maint. of Compressor Station Equipment - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865,000	Maint. of Measuring & Regulating Equip - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	867,000	Maint. of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES	-\$423,164	\$23,971	-\$447,135		\$450,021	\$26,857		\$0	\$26,857	\$26,857	\$0

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 Text Year Ending 9/30/13 with updates to 3/31/14
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
27		PRODUCTION EXPENSES											
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES											
30	870.000	Operations Supervision & Engineering - DE	\$42,842	\$36,869	\$5,973	E-30	\$9,014	\$51,856	100.0000%	\$0	\$51,856	\$45,883	\$5,973
31	871.000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871.100	Load Dispatching & Odorization - DE	\$13,440	\$0	\$13,440	E-32	\$0	\$13,440	100.0000%	\$0	\$13,440	\$0	\$13,440
33	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874.000	Mains & Service Expenses - DE	\$661,434	\$331,765	\$329,669	E-34	\$134,223	\$796,657	100.0000%	\$0	\$796,657	\$466,988	\$329,669
35	875.000	Meas. & Reg. Sta. Expenses - General	\$4,836	\$3,648	\$1,188	E-35	\$1,276	\$6,112	100.0000%	\$0	\$6,112	\$4,924	\$1,188
36	876.000	Meas. & Reg. Sta. Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877.000	Meas. & Reg. Sta. Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878.000	Meter & House Regulator Expenses	\$127,729	\$127,681	\$48	E-38	\$16,849	\$144,569	100.0000%	\$0	\$144,569	\$144,521	\$48
39	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880.000	Other Expenses - Dist. Exp.	\$488	\$0	\$488	E-40	\$343	\$831	100.0000%	\$0	\$831	\$343	\$488
41	881.000	Rents - Dist. Exp.	\$53,784	\$6,619	\$47,165	E-41	\$6,852	\$60,636	100.0000%	\$0	\$60,636	\$13,471	\$47,165
42	885.000	Maint. Supervision & Engineering - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886.000	Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887.000	Mains - DE	\$584	\$584	\$0	E-44	\$6,159	\$6,743	100.0000%	\$0	\$6,743	\$6,743	\$0
45	888.000	Compressor Station Equip. - DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890.000	Meas. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891.000	Meas. & Reg. Sta. Equip. - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892.000	Services - DE	\$277	\$277	\$0	E-48	\$329	\$606	100.0000%	\$0	\$606	\$606	\$0
49	893.000	Meter & House Regulators - DE	\$705	\$484	\$221	E-49	\$1,876	\$2,581	100.0000%	\$0	\$2,581	\$2,360	\$221
50	894.000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895.000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$906,119	\$507,927	\$398,192		\$176,912	\$1,083,031		\$0	\$1,083,031	\$684,839	\$398,192
53		CUSTOMER ACCOUNTS EXPENSE											
54	901.000	Supervision - Cust. Acct. Exp.	\$252	\$252	\$0	E-54	-\$106	\$146	100.0000%	\$0	\$146	\$146	\$0
55	902.000	Meter Reading Expenses	\$110,063	\$109,818	\$245	E-55	\$32,330	\$142,393	100.0000%	\$0	\$142,393	\$142,148	\$245
56	903.000	Customer Records & Collection Expenses	\$19,502	\$19,286	\$216	E-56	-\$4,700	\$14,802	100.0000%	\$0	\$14,802	\$14,586	\$216
57	904.000	Uncollectible Amounts	\$192,874	\$0	\$192,874	E-57	-\$20,470	\$172,404	100.0000%	\$0	\$172,404	\$0	\$172,404
58	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$6,818	\$6,818	100.0000%	\$0	\$6,818	\$0	\$6,818
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$322,691	\$129,356	\$193,335		\$13,872	\$336,563		\$0	\$336,563	\$156,880	\$179,683
60		CUSTOMER SERVICE & INFO. EXP.											
61	907.000	Supervision - Cust. Serv. Info.	-\$332	-\$332	\$0	E-61	\$191	-\$141	100.0000%	\$0	-\$141	-\$141	\$0
62	908.000	Customer Assistance Expenses	\$174,613	\$102,381	\$72,232	E-62	\$12,413	\$187,026	100.0000%	\$0	\$187,026	\$114,794	\$72,232
63	909.000	Informational & Instructional Advertising Expenses	\$29,358	\$0	\$29,358	E-63	\$2,175	\$31,533	100.0000%	\$0	\$31,533	\$5,023	\$26,510
64	910.000	Misc. Customer Service & Info. Expenses	\$211	\$0	\$211	E-64	\$0	\$211	100.0000%	\$0	\$211	\$0	\$211
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$203,850	\$102,049	\$101,801		\$14,779	\$218,629		\$0	\$218,629	\$119,676	\$98,953
66		SALES EXPENSES											
67	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912.000	Demonstrating & Selling Expenses	\$151	\$151	\$0	E-68	\$18	\$169	100.0000%	\$0	\$169	\$169	\$0
69	913.000	Advertising Expenses	\$7,611	\$0	\$7,611	E-69	-\$4,600	\$3,011	100.0000%	\$0	\$3,011	\$0	\$3,011
70	915.000	Supervision - SPE	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	916.000	Misc. Sales Expenses	\$554	\$0	\$554	E-71	-\$511	\$43	100.0000%	\$0	\$43	\$0	\$43
72		TOTAL SALES EXPENSES	\$8,316	\$151	\$8,165		-\$5,093	\$3,223		\$0	\$3,223	\$169	\$3,054

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
73		ADMIN. & GENERAL EXPENSES											
74	920.000	Admin. & General Salaries	\$301,782	\$301,782	\$0	E-74	\$3,564	\$305,346	100.0000%	\$0	\$305,346	\$305,346	\$0
75	921.000	Office Supplies & Expenses	\$407,219	\$118,307	\$288,912	E-75	-\$18,742	\$388,477	100.0000%	\$0	\$388,477	\$115,168	\$273,309
76	922.000	Admin. Expenses Transferred	-\$280,960	-\$263,575	-\$17,385	E-76	\$0	-\$280,960	100.0000%	\$0	-\$280,960	-\$263,575	-\$17,385
77	923.000	Outside Services Employed	\$1,133,878	\$8,950	\$1,124,928	E-77	-\$548,270	\$585,608	100.0000%	\$0	\$585,608	\$8,950	\$576,658
78	924.000	Property Insurance - Debits	\$153,718	\$0	\$153,718	E-78	\$0	\$153,718	100.0000%	\$0	\$153,718	\$0	\$153,718
79	925.000	Injuries & Damages	\$0	\$0	\$0	E-79	\$1,044	\$1,044	100.0000%	\$0	\$1,044	\$0	\$1,044
80	926.000	Employee Pensions & Benefits	\$639,023	\$639,023	\$0	E-80	-\$166,967	\$482,066	100.0000%	\$0	\$482,066	\$491,405	-\$9,339
81	927.000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$68,112	\$68,112	100.0000%	\$0	\$68,112	\$0	\$68,112
83	929.000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	930.000	Misc. General Expenses - A&G	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	930.100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86	930.200	Misc. General Expenses	\$17,512	\$0	\$17,512	E-86	-\$4,007	\$13,505	100.0000%	\$0	\$13,505	\$0	\$13,505
87	931.000	Rents - Admin. Gen. Exp.	\$3,314	\$0	\$3,314	E-87	\$4,520	\$7,834	100.0000%	\$0	\$7,834	\$0	\$7,834
88		TOTAL ADMIN. & GENERAL EXPENSES	\$2,375,486	\$804,487	\$1,570,999		-\$650,736	\$1,724,750		\$0	\$1,724,750	\$667,294	\$1,067,456
89		DEPRECIATION EXPENSE											
90	403.000	Depreciation Expense, Dep. Exp.	\$1,749,826	See note (1)	See note (1)	E-90	See note (1)	\$1,749,826	100.0000%	-\$50,980	\$1,698,846	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$1,749,826	\$0	\$0		\$0	\$1,749,826		-\$50,980	\$1,698,846	\$0	\$0
92		AMORTIZATION EXPENSE											
93	407.400	Energy Efficiency Amortization	\$0	\$0	\$0	E-93	\$5,031	\$5,031	100.0000%	\$0	\$5,031	\$0	\$5,031
94	405.100	Amortization	\$379	\$0	\$379	E-94	-\$379	\$0	100.0000%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$379	\$0	\$379		\$4,652	\$5,031		\$0	\$5,031	\$0	\$5,031
96		OTHER OPERATING EXPENSES											
97	408.000	Property Taxes/Ad Valorem Taxes	\$630,369	\$0	\$630,369	E-97	-\$170,487	\$459,882	100.0000%	\$0	\$459,882	\$0	\$459,882
98	408.000	Payroll Taxes	\$96,822	\$96,822	\$0	E-98	\$34,859	\$131,681	100.0000%	\$0	\$131,681	\$131,681	\$0
99	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101	408.000	Allocated Taxes Other	-\$12,600	\$0	-\$12,600	E-101	\$13,767	\$1,167	100.0000%	\$0	\$1,167	\$0	\$1,167
102		TOTAL OTHER OPERATING EXPENSES	\$714,591	\$96,822	\$617,769		-\$121,861	\$592,730		\$0	\$592,730	\$131,681	\$461,049
103		TOTAL OPERATING EXPENSE	\$5,858,265	\$1,664,763	\$2,443,676		-\$117,405	\$5,740,860		-\$50,980	\$5,689,880	\$1,777,445	\$2,213,589
104		NET INCOME BEFORE TAXES	\$3,323,710					\$3,441,115		\$385,755	\$3,826,870		
105		INCOME TAXES											
106	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	See note (1)	\$0	100.0000%	\$1,092,532	\$1,092,532	See note (1)	See note (1)
107		TOTAL INCOME TAXES	\$0					\$0		\$1,092,532	\$1,092,532		
108		DEFERRED INCOME TAXES											
109	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-109	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
110	0.000	Amortization of Deferred ITC	\$0			E-110		\$0	100.0000%	\$0	\$0		
111	0.000	Deferred Income Tax - Test Line	\$0			E-111		\$0	100.0000%	\$0	\$0		
112		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
113		NET OPERATING INCOME	\$3,323,710					\$3,441,115		-\$706,777	\$2,734,338		

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor L + M = K
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(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	\$0	\$0	\$0	-\$332,062	-\$332,062
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$606,594	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$274,532	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	-\$66,607	-\$66,607
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$78,615	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$12,009	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$183,103	\$183,103
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$51,982	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$235,086	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$73,102	\$73,102
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$9,550	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$82,653	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	\$38,791	\$38,791
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$488	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$39,279	
Rev-8	Small General Service Transportation	483,000	\$0	\$0	\$0	\$0	\$482	\$482
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$57	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$539	
Rev-9	Medium General Service Transportation	489,000	\$0	\$0	\$0	\$0	\$7,036	\$7,036
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$261	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$7,287	
Rev-10	Large General Service Transportation		\$0	\$0	\$0	\$0	\$139,842	\$139,842
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$4,113	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$143,955	

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-11	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$291,088	\$291,088
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$0	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$17,100	
	3. To include contractual revenues. (Cox)		\$0	\$0		\$0	\$273,988	
E-11	Operation Labor and Expenses	841.000	\$49	\$0	\$49	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$51	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$447,135	\$447,135	\$0	\$0	\$0
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$447,135		\$0	\$0	
E-22	Maintenance of Mains - TE	863.000	\$2,886	\$0	\$2,886	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$837	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,723	\$0		\$0	\$0	
E-30	Operations Supervision & Engineering - DE	870.000	\$9,014	\$0	\$9,014	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,430	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$10,444	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	\$134,223	\$0	\$134,223	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,522	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$148,745	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	876.000	\$1,276	\$0	\$1,276	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$153	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,429	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878.000	\$16,840	\$0	\$16,840	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,604	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$21,344	\$0		\$0	\$0	
E-40	Other Expenses - Dist. Exp.	880.000	\$343	\$0	\$343	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11	\$0		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Northeast Missouri District (NEMO)
Test Year Ending 9/30/13 with updates to 3/31/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize payroll. (Ferguson)		\$354	\$0		\$0	\$0	
E-41	Rents - Dist. Exp.	881.000	\$8,852	\$0	\$6,852	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$420	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$7,272	\$0		\$0	\$0	
E-44	Maine - DE	887.000	\$6,169	\$0	\$6,159	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$210	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$6,369	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$329	\$0	\$328	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$19	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$348	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	\$1,876	\$0	\$1,876	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$74	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,950	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	-\$106	\$0	-\$106	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$101	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$32,330	\$0	\$32,330	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,430	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$36,760	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	-\$4,700	\$0	-\$4,700	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$455	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$4,245	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	-\$20,470	-\$20,470	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$20,470		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$6,818	\$6,818	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$6,818		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	\$191	\$0	\$191	\$0	\$0	\$0

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0162
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$4	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$187	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$12,413	\$0	\$12,413	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,577	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$15,990	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$5,023	-\$2,848	\$2,175	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$157	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$5,180	\$0		\$0	\$0	
	3. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,159		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$311		\$0	\$0	
E-68	Demonstrating & Selling Expenses	912.000	\$18	\$0	\$18	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$23	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$4,600	-\$4,600	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$265		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$4,335		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$511	-\$511	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$511		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$3,564	\$0	\$3,564	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$9,516	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$13,080	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	-\$3,139	-\$15,603	-\$18,742	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,588	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$2,684		\$0	\$0	
	3. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$7,236		\$0	\$0	
	4. To annualize postage expense. (Boateng)		\$0	\$6,666		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Northeast Missouri District (NEMO)
Test Year Ending 9/30/13 with updates to 3/31/14
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To annualize payroll. (Ferguson)		\$449	\$0		\$0	\$0	
	6. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,542		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$1,753		\$0	\$0	
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$6,741		\$0	\$0	
	9. To annualize rents/leases. (Hanneken)		\$0	-\$313		\$0	\$0	
E-77	Outside Services Employed	923,000	\$0	-\$548,270	-\$548,270	\$0	\$0	\$0
	1. To remove relocation expense. (Ferguson)		\$0	-\$141		\$0	\$0	
	2. To annualize outside auditor expenses. (Sharpe)		\$0	-\$13,273		\$0	\$0	
	3. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$392,239		\$0	\$0	
	4. To annualize APUC allocated legal expense. (Boateng)		\$0	\$599		\$0	\$0	
	5. To remove APUC and LUC Corporate allocations that provide no ratepayer benefit. (Sharpe)		\$0	-\$586		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$109		\$0	\$0	
	7. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$1,337		\$0	\$0	
	8. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$6,028		\$0	\$0	
	9. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$3,007		\$0	\$0	
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$76,516		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$93,588		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$38,136		\$0	\$0	
	13. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$181		\$0	\$0	
E-79	Injuries & Damages	925,000	\$0	\$1,044	\$1,044	\$0	\$0	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$1,044		\$0	\$0	
E-80	Employee Pensions & Benefits	926,000	-\$147,618	-\$9,339	-\$156,957	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$42,477	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$9,339		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$47,465	\$0		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To normalize OPEB expense. (Boateng)		-\$142,630	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$68,112	\$68,112	\$0	\$0	\$0
	1. To normalize rate case expense over 3 years. (Boateng)		\$0	\$19,368		\$0	\$0	
	2. To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$48,744		\$0	\$0	
E-86	Misc. General Expenses	930.200	\$0	-\$4,007	-\$4,007	\$0	\$0	\$0
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$2,493		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$1,514		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	\$4,520	\$4,520	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	\$4,520		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$50,980	-\$50,980
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$31,644	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$19,336	
E-93	Energy Efficiency Amortization	407.400	\$0	\$5,031	\$5,031	\$0	\$0	\$0
	1. To amortize Energy Efficiency Regulatory Asset as of 3/31/14 Stipulation in GR-2010-0192. (Hanneken)		\$0	\$5,031		\$0	\$0	
E-94	Amortization	405.100	\$0	-\$379	-\$379	\$0	\$0	\$0
	1. To remove non-recurring items. (Hanneken)		\$0	-\$379		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$170,487	-\$170,487	\$0	\$0	\$0
	1. To adjust property tax expense. (Ferguson)		\$0	-\$170,487		\$0	\$0	
E-98	Payroll Taxes	408.000	\$34,859	\$0	\$34,859	\$0	\$0	\$0
	1. To annualize payroll taxes. (Ferguson)		\$34,859	\$0		\$0	\$0	
E-101	Allocated Taxes Other	408.000	\$0	\$13,767	\$13,767	\$0	\$0	\$0
	1. To remove PSC assessment charges from account 408 and move to Account 928. (Sharpe)		\$0	\$13,767		\$0	\$0	
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,092,532	\$1,092,532
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,092,532	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$334,776	\$334,776
Total Operating & Maint. Expense			\$112,682	-\$230,087	-\$117,405	\$0	\$1,041,552	\$1,041,552

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.34% Return	E 6.57% Return	F 6.80% Return
1	TOTAL NET INCOME BEFORE TAXES		\$3,826,870	\$3,365,041	\$3,509,217	\$3,654,022
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,698,846	\$1,698,846	\$1,698,846	\$1,698,846
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,698,846	\$1,698,846	\$1,698,846	\$1,698,846
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.5760%	\$995,915	\$995,915	\$995,915	\$995,915
7	Tax Straight-Line Depreciation		\$1,698,846	\$1,698,846	\$1,698,846	\$1,698,846
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,694,761	\$2,694,761	\$2,694,761	\$2,694,761
9	NET TAXABLE INCOME		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$156,458	\$130,934	\$138,902	\$146,905
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$2,674,497	\$2,238,192	\$2,374,400	\$2,511,202
15	Federal Income Tax at the Rate of	35.000%	\$936,074	\$783,367	\$831,040	\$878,921
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$936,074	\$783,367	\$831,040	\$878,921
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
20	Deduct Federal Income Tax at the Rate of	35.000%	\$327,626	\$274,178	\$290,864	\$307,622
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$2,503,329	\$2,094,948	\$2,222,438	\$2,350,485
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$156,458	\$130,934	\$138,902	\$146,905
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$936,074	\$783,367	\$831,040	\$878,921
34	State Income Tax		\$156,458	\$130,934	\$138,902	\$146,905
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,092,532	\$914,301	\$969,942	\$1,025,826
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	TOTAL INCOME TAX		\$1,092,532	\$914,301	\$969,942	\$1,025,826

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Northeast Missouri District (NEMO)
 Test Year Ending 9/30/13 with updates to 3/31/14
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.20%	E Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$17,741,674	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$20,919,634	54.11%	4.76%	2.576%	2.576%	2.576%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$38,661,308	100.00%		6.339%	6.568%	6.798%
8	PreTax Cost of Capital				8.704%	9.077%	9.451%

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2014-0152
Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
SOUTHEAST MISSOURI
(SEMO) DISTRICT**

CASE NO. GR-2014-0152

Jefferson City, MO

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Revenue Requirement

Line Number	A Description	B 6.34% Return	C 6.57% Return	D 6.80% Return
1	Net Orig Cost Rate Base	\$42,400,999	\$42,400,999	\$42,400,999
2	Rate of Return	6.34%	6.57%	6.80%
3	Net Operating Income Requirement	\$2,687,799	\$2,784,898	\$2,882,420
4	Net Income Available	\$4,969,417	\$4,969,417	\$4,969,417
5	Additional Net Income Required	-\$2,281,618	-\$2,184,519	-\$2,086,997
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,002,741	\$1,063,764	\$1,125,053
8	Current Income Tax Available	\$2,436,651	\$2,436,651	\$2,436,651
9	Additional Current Tax Required	-\$1,433,910	-\$1,372,887	-\$1,311,598
10	Revenue Requirement	-\$3,715,528	-\$3,557,406	-\$3,398,595
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$3,715,528	-\$3,557,406	-\$3,398,595

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$62,586,350
2	Less Accumulated Depreciation Reserve		\$12,244,039
3	Net Plant In Service		<u>\$50,342,311</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$110,420
6	Storage Gas		\$2,171,841
7	Energy Efficiency Regulatory Asset		\$704
8	Prepayments		<u>\$144,310</u>
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$2,206,435</u>
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$550
12	State Tax Offset	0.0603%	\$92
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$161,204
15	Accumulated Deferred Income Tax		\$1,638,674
16	Customer Advances for Construction		\$55,486
17	Customer Deposits		\$763,086
18	Stipulated Rate Base Offset		<u>\$7,528,655</u>
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$10,147,747</u>
20	Total Rate Base		<u>\$42,400,999</u>

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	P-2	\$1	\$895	100.0000%	\$0	\$895
3	302.000	Franchises & Consents	\$25,888	P-3	\$23	\$25,911	100.0000%	\$0	\$25,911
4	303.000	Misc. Intangible Plant	\$13,990	P-4	\$12	\$14,002	100.0000%	\$0	\$14,002
5		TOTAL INTANGIBLE PLANT	\$40,772		\$36	\$40,808		\$0	\$40,808
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$106,661	P-8	\$91	\$106,752	100.0000%	\$0	\$106,752
9	366.000	Structures & Improvements - TP	\$2,473	P-9	-\$17,379	-\$14,906	100.0000%	\$0	-\$14,906
10	367.000	Mains - Cathodic Protection - TP	\$34,441	P-10	\$29	\$34,470	100.0000%	\$0	\$34,470
11	367.100	Mains - Steel - TP	\$7,272,946	P-11	-\$753	\$7,272,193	100.0000%	\$0	\$7,272,193
12	367.200	Mains - Plastic - TP	\$24,788	P-12	\$22	\$24,810	100.0000%	\$0	\$24,810
13	369.000	Meas. & Reg. Station Equipment - TP	\$449,796	P-13	\$382	\$450,178	100.0000%	\$0	\$450,178
14	370.000	Communication Equipment - TP	\$5,038	P-14	\$5	\$5,043	100.0000%	\$0	\$5,043
15		TOTAL TRANSMISSION PLANT	\$7,896,143		-\$17,603	\$7,878,540		\$0	\$7,878,540
16		DISTRIBUTION PLANT							
17	374.000	Land and Land Rights - DP	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	374.100	T&D Land - DP	\$178,295	P-18	\$151	\$178,446	100.0000%	\$0	\$178,446
19	374.200	Land Rights - DP	\$150,607	P-19	\$128	\$150,735	100.0000%	\$0	\$150,735
20	375.000	Structures & Improvements - DP	\$28,479	P-20	\$24	\$28,503	100.0000%	\$0	\$28,503
21	376.000	Mains - Cathodic Protection - DP	\$934,821	P-21	\$349,053	\$1,283,874	100.0000%	\$0	\$1,283,874
22	376.100	Mains - Steel - DP	\$7,171,583	P-22	\$61,535	\$7,233,118	100.0000%	\$0	\$7,233,118
23	376.200	Mains - Plastic - DP	\$8,634,485	P-23	\$58,854	\$8,693,339	100.0000%	\$0	\$8,693,339
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$210,582	P-24	\$3,073	\$213,655	100.0000%	\$0	\$213,655
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$742,735	P-25	\$4,793	\$747,528	100.0000%	\$0	\$747,528
26	380.000	Services - DP	\$10,244,146	P-26	\$433,429	\$10,677,575	100.0000%	\$0	\$10,677,575
27	381.000	Meters - DP	\$3,342,154	P-27	\$163,898	\$3,506,052	100.0000%	\$0	\$3,506,052
28	382.000	Meter Installations - DP	\$6,327,208	P-28	\$477,873	\$6,805,081	100.0000%	\$0	\$6,805,081
29	383.000	House Regulators - DP	\$1,443,579	P-29	\$54,001	\$1,497,580	100.0000%	\$0	\$1,497,580
30	384.000	House Regulators Installations - DP	\$578,018	P-30	\$65,408	\$643,426	100.0000%	\$0	\$643,426
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$327,219	P-31	\$278	\$327,497	100.0000%	\$0	\$327,497
32	387.000	Other Equipment - DP	\$0	P-32	\$2,628	\$2,628	100.0000%	\$0	\$2,628
33		TOTAL DISTRIBUTION PLANT	\$40,313,911		\$1,675,126	\$41,989,037		\$0	\$41,989,037
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
39	389.000	Land and Land Rights - GP	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	Structures & Improvements - GP	\$566,047	P-40	\$591,577	\$1,157,624	100.0000%	\$0	\$1,157,624
41	390.100	Structures - Frame - GP	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42	390.300	Improvements - GP	\$20,968	P-42	\$18	\$20,986	100.0000%	\$0	\$20,986
43	391.000	Office Furniture & Equipment - GP	\$212,818	P-43	\$1,249	\$214,067	100.0000%	\$0	\$214,067
44	392.000	Transportation Equipment - GP	\$160,005	P-44	\$387,764	\$547,769	100.0000%	\$0	\$547,769
45	393.000	Stores Equipment - GP	\$606	P-45	\$1	\$607	100.0000%	\$0	\$607
46	394.000	Tools, Shop, & Garage Equipment - GP	\$394,802	P-46	\$77,328	\$472,130	100.0000%	\$0	\$472,130
47	395.000	Laboratory Equipment - GP	\$1,271	P-47	\$1	\$1,272	100.0000%	\$0	\$1,272
48	396.000	Power Operated Equipment - GP	\$33,222	P-48	\$258,994	\$292,216	100.0000%	\$0	\$292,216
49	396.100	Ditchers - GP	\$110,580	P-49	\$94	\$110,674	100.0000%	\$0	\$110,674
50	396.200	Backhoes - GP	\$83,928	P-50	\$71	\$83,999	100.0000%	\$0	\$83,999
51	396.300	Ditchers - Group	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	397.000	Communication Equipment - GP	\$861	P-52	\$7,240	\$8,091	100.0000%	\$0	\$8,091
53	397.200	Communication Equip - Fixed Radios	\$11,004	P-53	\$10	\$11,014	100.0000%	\$0	\$11,014
54	397.300	Communication Equip - Telemetry	\$3,173	P-54	\$3	\$3,176	100.0000%	\$0	\$3,176
55	397.500	Communication Equipment	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$588,738	P-56	\$181,551	\$770,289	100.0000%	\$0	\$770,289
57	399.000	OTH - Other Tangible Property	\$730	P-57	-\$197,795	-\$197,065	100.0000%	\$0	-\$197,065
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$264,987	P-58	\$1,555	\$266,542	100.0000%	\$0	\$266,542

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-59	\$106,984	\$106,984	100.0000%	\$0	\$106,984
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL GENERAL PLANT	\$2,453,730		\$1,416,625	\$3,870,355		\$0	\$3,870,355
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	P-63	\$57,317	\$57,317	100.0000%	\$0	\$57,317
64	390.000	Structures & Improvements - Corporate	\$23,928	P-64	\$2,363,648	\$2,387,576	100.0000%	\$0	\$2,387,576
65	391.000	Office Furniture & Equipment - Corporate	\$56,944	P-65	\$310,522	\$367,466	100.0000%	\$0	\$367,466
66	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$70,324	P-66	\$0	\$70,324	100.0000%	\$0	\$70,324
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$3,226	P-67	\$0	\$3,226	100.0000%	\$0	\$3,226
68	398.000	Miscellaneous Equip - Corporate	\$49,457	P-68	\$0	\$49,457	100.0000%	\$0	\$49,457
69	399.000	Other Tangible Property - Corporate	\$5,020,134	P-69	-\$4,929,471	\$90,663	100.0000%	\$0	\$90,663
70	399.100	Other Tangible Prop - Servers - H/W - Corporate	\$0	P-70	\$11,017	\$11,017	100.0000%	\$0	\$11,017
71	399.300	Other Tangible Prop - Network H/W - Corporate	\$0	P-71	\$112,906	\$112,906	100.0000%	\$0	\$112,906
72	399.400	Other Tangible Prop - PC Hardware - Corporate	\$0	P-72	\$973,460	\$973,460	100.0000%	\$0	\$973,460
73	399.500	Other Tangible Prop - PC Software - Corporate	\$0	P-73	\$4,715,515	\$4,715,515	100.0000%	\$0	\$4,715,515
74		TOTAL GENERAL PLANT - ALLOCATED	\$5,224,013		\$3,614,914	\$8,838,927		\$0	\$8,838,927
75		INCENTIVE COMPENSATION CAPITALIZATION							
76		ICC Adjustment	\$0	P-76	-\$31,317	-\$31,317	100.0000%	\$0	-\$31,317
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$31,317	-\$31,317		\$0	-\$31,317
78		TOTAL PLANT IN SERVICE	\$55,928,569		\$6,657,781	\$62,586,350		\$0	\$62,586,350

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-3	Franchises & Consents	302.000		\$23		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$26		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-4	Misc. Intangible Plant	303.000		\$12		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$14		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-8	Rights of Way - TP	365.100		\$91		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$106		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$9		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-9	Structures & Improvements - TP	366.000		-\$17,379		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$2		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$17,381		\$0	
P-10	Mains - Cathodic Protection - TP	367.000		\$29		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$34		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-11	Mains - Steel - TP	367.100		-\$753		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$7,211		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$327		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$643		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$61		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$6,933		\$0	
P-12	Mains - Plastic - TP	367.200		\$22		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$25		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-13	Meas. & Reg. Station Equipment - TP	369.000		\$382		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$446		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$20		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$40		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
P-14	Communication Equipment - TP	370.000		\$5		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$5		\$0	
P-18	T&D Land - DP	374.100		\$151		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$177		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$16		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
P-19	Land Rights - DP	374.200		\$128		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$149		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$7		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$13		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-20	Structures & Improvements - DP	375.000		\$24		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$28		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-21	Mains - Cathodic Protection - DP	376.000		\$349,053		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1,281		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$58		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$114		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$355,955		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$8,000		\$0	
P-22	Mains - Steel - DP	376.100		\$61,535		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$7,172		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$326		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$639		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$61		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$55,389		\$0	
P-23	Mains - Plastic - DP	376.200		\$58,854		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$8,620		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$391		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$768		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$73		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$51,466		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$3,073		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$212		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$19		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$2,892		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$4,793		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$741		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$34		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$66		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$4,158		\$0	
P-26	Services - DP	380.000		\$433,429		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$10,587		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$481		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$944		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$90		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$424,357		\$0	
P-27	Meters - DP	381.000		\$163,898		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$3,476		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$158		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$310		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$30		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$160,920		\$0	
P-28	Meter Installations - DP	382.000		\$477,873		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$6,748		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$306		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$601		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$57		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$472,089		\$0	
P-29	House Regulators - DP	383.000		\$64,001		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1,485		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$67		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$132		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$13		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$52,728		\$0	
P-30	House Regulators Installations - DP	384.000		\$65,408		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$638		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$29		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$57		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$64,861		\$0	
P-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$278		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$325		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$15		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$29		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
P-32	Other Equipment - DP	387.000		\$2,628		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$3		\$0	
	2. To include plant updated to March 31, 2014. (Sharpe)		\$2,625		\$0	
P-40	Structures & Improvements - GP	390.000		\$591,577		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1,148		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$102		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$590,593		\$0	
P-42	Improvements - GP	390.300		\$18		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$21		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-43	Office Furniture & Equipment - GP	391.000		\$1,249		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$212		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$19		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$1,068		\$0	
P-44	Transportation Equipment - GP	392.000		\$387,764		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$543		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$25		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$48		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$387,299		\$0	
P-45	Stores Equipment - GP	393.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$77,328		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$468		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$21		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$42		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$76,927		\$0	
P-47	Laboratory Equipment - GP	395.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-48	Power Operated Equipment - GP	396.000		\$258,994		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$290		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$13		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$26		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$258,745		\$0	
P-49	Ditchers - GP	396.100		\$94		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$110		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-50	Backhoes - GP	396.200		\$71		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$83		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$4		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-52	Communication Equipment - GP	397.000		\$7,240		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$8		\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include plant updated to March 31, 2014. (Sharpe)		\$7,233		\$0	
P-53	Communication Equip - Fixed Radios	397.200		\$10		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$11		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-54	Communication Equip - Telemetry	397.300		\$3		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$3		\$0	
P-56	Miscellaneous Equipment	398.000		\$181,551		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$764		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$35		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$68		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$180,897		\$0	
P-57	OTH - Other Tangible Property	399.000		-\$197,795		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$197,796		\$0	
P-58	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,555		\$0
	1. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$24		\$0	
	2. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To include plant updated to March 31, 2014. (Sharpe)		\$1,329		\$0	
	4. To adjust plant for capitalized depreciation. (Sharpe)		\$264		\$0	
	5. To remove relocation expenses from plant. (Ferguson)		-\$12		\$0	
P-59	OTH - Other Tangible Prop - PC Software	399.500		\$106,964		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$106		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$9		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$106,873		\$0	
P-63	Land and Land Rights - Corporate	374.000		\$57,317		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$57,317		\$0	
P-64	Structures & Improvements - Corporate	390.000		\$2,363,648		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant updated to March 31, 2014. (Sharpe)		\$2,363,648		\$0	
P-65	Office Furniture & Equipment - Corporate	391.000		\$310,522		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$310,522		\$0	
P-69	Other Tangible Property - Corporate	399.000		-\$4,929,471		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		-\$4,929,471		\$0	
P-70	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$11,017		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$11,017		\$0	
P-71	Other Tangible Prop - Network H/W - Corporate	399.300		\$112,906		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$112,906		\$0	
P-72	Other Tangible Prop - PC Hardware - Corporate	399.400		\$973,460		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$973,460		\$0	
P-73	Other Tangible Prop - PC Software - Corporate	399.500		\$4,715,515		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$4,715,515		\$0	
P-76	ICC Adjustment			-\$31,317		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$31,317		\$0	
Total Plant Adjustments				\$6,657,781		\$0

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$895	0.00%	\$0
3	302.000	Franchises & Consents	\$25,911	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$14,002	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$40,808		\$0
6		TRANSMISSION PLANT			
7	365.000	Land and Land Rights - TP	\$0	0.00%	\$0
8	365.100	Rights of Way - TP	\$106,752	0.00%	\$0
9	366.000	Structures & Improvements - TP	-\$14,906	3.24%	-\$483
10	367.000	Mains - Cathodic Protection - TP	\$34,470	1.53%	\$527
11	367.100	Mains - Steel - TP	\$7,272,193	1.53%	\$111,265
12	367.200	Mains - Plastic - TP	\$24,810	1.53%	\$380
13	369.000	Meas. & Reg. Station Equipment - TP	\$450,178	3.60%	\$16,206
14	370.000	Communication Equipment - TP	\$5,043	4.36%	\$220
15		TOTAL TRANSMISSION PLANT	\$7,878,540		\$128,115
16		DISTRIBUTION PLANT			
17	374.000	Land and Land Rights - DP	\$0	0.00%	\$0
18	374.100	T&D Land - DP	\$178,446	0.00%	\$0
19	374.200	Land Rights - DP	\$150,735	0.00%	\$0
20	375.000	Structures & Improvements - DP	\$28,503	2.33%	\$664
21	376.000	Mains - Cathodic Protection - DP	\$1,283,874	1.53%	\$19,643
22	376.100	Mains - Steel - DP	\$7,233,118	1.53%	\$110,667
23	376.200	Mains - Plastic - DP	\$8,693,339	1.53%	\$133,008
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$213,655	3.00%	\$6,410
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$747,528	3.21%	\$23,996
26	380.000	Services - DP	\$10,677,575	5.00%	\$533,879
27	381.000	Meters - DP	\$3,506,052	2.16%	\$75,731
28	382.000	Meter Installations - DP	\$6,805,081	3.00%	\$204,152
29	383.000	House Regulators - DP	\$1,497,580	4.55%	\$68,140
30	384.000	House Regulators Installations - DP	\$643,426	3.33%	\$21,426
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$327,497	3.60%	\$11,790
32	387.000	Other Equipment - DP	\$2,628	4.50%	\$118
33		TOTAL DISTRIBUTION PLANT	\$41,989,037		\$1,209,624
34		PRODUCTION PLANT			
35		TOTAL PRODUCTION PLANT	\$0		\$0
36		TESTING			
37		TOTAL TESTING	\$0		\$0
38		GENERAL PLANT			

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
40	390.000	Structures & Improvements - GP	\$1,157,624	5.00%	\$57,881
41	390.100	Structures - Frame - GP	\$0	5.00%	\$0
42	390.300	Improvements - GP	\$20,986	5.00%	\$1,049
43	391.000	Office Furniture & Equipment - GP	\$214,067	4.75%	\$10,168
44	392.000	Transportation Equipment - GP	\$547,769	10.39%	\$56,913
45	393.000	Stores Equipment - GP	\$607	4.50%	\$27
46	394.000	Tools, Shop, & Garage Equipment - GP	\$472,130	4.50%	\$21,246
47	395.000	Laboratory Equipment - GP	\$1,272	4.00%	\$51
48	396.000	Power Operated Equipment - GP	\$292,216	7.92%	\$23,144
49	396.100	Ditchers - GP	\$110,674	7.92%	\$8,765
50	396.200	Backhoes - GP	\$83,999	7.92%	\$6,653
51	396.300	Ditchers - Group	\$0	0.00%	\$0
52	397.000	Communication Equipment - GP	\$8,091	4.55%	\$368
53	397.200	Communication Equip - Fixed Radios	\$11,014	4.55%	\$501
54	397.300	Communication Equip - Telemetry	\$3,176	4.55%	\$145
55	397.500	Communication Equipment	\$0	0.00%	\$0
56	398.000	Miscellaneous Equipment	\$770,289	3.60%	\$27,730
57	399.000	OTH - Other Tangible Property	-\$197,065	4.75%	-\$9,361
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$266,542	4.75%	\$12,661
59	399.500	OTH - Other Tangible Prop - PC Software	\$106,964	4.75%	\$5,081
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	4.75%	\$0
61		TOTAL GENERAL PLANT	\$3,870,355		\$223,022
62		GENERAL PLANT - ALLOCATED			
63	374.000	Land and Land Rights - Corporate	\$57,317	0.00%	\$0
64	390.000	Structures & Improvements - Corporate	\$2,387,576	5.00%	\$119,379
65	391.000	Office Furniture & Equipment - Corporate	\$367,466	4.75%	\$17,455
66	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$70,324	10.39%	\$7,307
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$3,226	4.50%	\$145
68	398.000	Miscellaneous Equip - Corporate	\$49,457	3.60%	\$1,780
69	399.000	Other Tangible Property - Corporate	\$90,663	4.75%	\$4,306
70	399.100	Other Tangible Prop - Servers - H/W - Corporate	\$11,017	4.75%	\$523
71	399.300	Other Tangible Prop - Network H/W - Corporate	\$112,906	4.75%	\$5,363
72	399.400	Other Tangible Prop - PC Hardware - Corporate	\$973,460	4.75%	\$46,239
73	399.500	Other Tangible Prop - PC Software - Corporate	\$4,715,515	4.75%	\$223,987

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
74		TOTAL GENERAL PLANT - ALLOCATED	\$8,838,927		\$426,484
75		INCENTIVE COMPENSATION CAPITALIZATION			
76		ICC Adjustment	-\$31,317	0.00%	\$0
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$31,317		\$0
78		Total Depreciation	<u>\$62,586,350</u>		<u>\$1,987,245</u>

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 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc. Intangible Plant	\$13,990	R-4	\$0	\$13,990	100.0000%	\$0	\$13,990
5		TOTAL INTANGIBLE PLANT	\$40,772		\$0	\$40,772		\$0	\$40,772
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	-\$127	R-7	\$0	-\$127	100.0000%	\$0	-\$127
8	365.100	Rights of Way - TP	\$2,241	R-8	\$0	\$2,241	100.0000%	\$0	\$2,241
9	365.000	Structures & Improvements - TP	\$1,691	R-9	-\$107	\$1,584	100.0000%	\$0	\$1,584
10	367.000	Mains - Cathodic Protection - TP	\$17,444	R-10	\$210	\$17,654	100.0000%	\$0	\$17,654
11	367.100	Mains - Steel - TP	\$3,132,732	R-11	\$33,351	\$3,166,083	100.0000%	\$0	\$3,166,083
12	367.200	Mains - Plastic - TP	\$12,528	R-12	\$150	\$12,678	100.0000%	\$0	\$12,678
13	369.000	Meas. & Reg. Station Equipment - TP	\$263,894	R-13	\$6,945	\$270,839	100.0000%	\$0	\$270,839
14	370.000	Communication Equipment - TP	\$1,137	R-14	\$23	\$1,160	100.0000%	\$0	\$1,160
15		TOTAL TRANSMISSION PLANT	\$3,431,540		\$40,572	\$3,472,112		\$0	\$3,472,112
16		DISTRIBUTION PLANT							
17	374.000	Land and Land Rights - DP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	374.100	T&D Land - DP	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	374.200	Land Rights - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	375.000	Structures & Improvements - DP	\$11,408	R-20	\$230	\$11,638	100.0000%	\$0	\$11,638
21	376.000	Mains - Cathodic Protection - DP	\$185,054	R-21	\$2,197	\$187,251	100.0000%	\$0	\$187,251
22	376.100	Mains - Steel - DP	\$1,925,737	R-22	\$26,461	\$1,952,198	100.0000%	\$0	\$1,952,198
23	376.200	Mains - Plastic - DP	\$1,946,195	R-23	\$24,711	\$1,970,906	100.0000%	\$0	\$1,970,906
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$113,643	R-24	\$2,314	\$115,957	100.0000%	\$0	\$115,957
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$295,920	R-25	\$5,948	\$301,868	100.0000%	\$0	\$301,868
26	380.000	Services - DP	-\$1,688,583	R-26	-\$137,275	-\$1,825,858	100.0000%	\$0	-\$1,825,858
27	381.000	Meters - DP	\$982,759	R-27	\$32,211	\$1,014,970	100.0000%	\$0	\$1,014,970
28	382.000	Meter Installations - DP	\$2,367,767	R-28	\$90,412	\$2,458,179	100.0000%	\$0	\$2,458,179
29	383.000	House Regulators - DP	\$745,655	R-29	\$18,185	\$763,840	100.0000%	\$0	\$763,840
30	384.000	House Regulators Installations - DP	\$324,782	R-30	\$6,568	\$331,350	100.0000%	\$0	\$331,350
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$127,294	R-31	\$2,851	\$130,145	100.0000%	\$0	\$130,145
32	387.000	Other Equipment - DP	\$31	R-32	\$1	\$32	100.0000%	\$0	\$32
33		TOTAL DISTRIBUTION PLANT	\$7,337,662		\$74,814	\$7,412,476		\$0	\$7,412,476
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
39	389.000	Land and Land Rights - GP	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	Structures & Improvements - GP	\$307,381	R-40	\$6,201	\$313,582	100.0000%	\$0	\$313,582
41	390.100	Structures - Frame - GP	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.300	Improvements - GP	\$10,062	R-42	\$203	\$10,265	100.0000%	\$0	\$10,265
43	391.000	Office Furniture & Equipment - GP	\$22,047	R-43	\$449	\$22,496	100.0000%	\$0	\$22,496
44	392.000	Transportation Equipment - GP	\$149,987	R-44	\$2,685	\$152,672	100.0000%	\$0	\$152,672
45	393.000	Stores Equipment - GP	\$489	R-45	\$10	\$499	100.0000%	\$0	\$499
46	394.000	Tools, Shop, & Garage Equipment - GP	\$38,573	R-46	\$793	\$39,366	100.0000%	\$0	\$39,366
47	395.000	Laboratory Equipment - GP	\$1,026	R-47	\$22	\$1,048	100.0000%	\$0	\$1,048
48	396.000	Power Operated Equipment - GP	\$7,564	R-48	-\$4,106	\$3,458	100.0000%	\$0	\$3,458
49	396.100	Ditchers - GP	\$68,985	R-49	\$1,389	\$70,374	100.0000%	\$0	\$70,374
50	396.200	Backhoes - GP	\$82,390	R-50	\$1,655	\$84,045	100.0000%	\$0	\$84,045
51	396.300	Ditchers - Group	-\$4,273	R-51	\$4,273	\$0	100.0000%	\$0	\$0
52	397.000	Communication Equipment - GP	\$967	R-52	\$372	\$1,339	100.0000%	\$0	\$1,339
53	397.200	Communication Equip - Fixed Radios	\$3,509	R-53	\$70	\$3,579	100.0000%	\$0	\$3,579
54	397.300	Communication Equip - Telemetry	\$326	R-54	\$7	\$332	100.0000%	\$0	\$332
55	397.500	Communication Equipment	\$352	R-55	-\$352	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$91,523	R-56	\$3,370	\$94,893	100.0000%	\$0	\$94,893
57	399.000	OTH - Other Tangible Property	\$329	R-57	-\$11,598	-\$11,269	100.0000%	\$0	-\$11,269
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$85,454	R-58	\$1,722	\$87,176	100.0000%	\$0	\$87,176
59	399.500	OTH - Other Tangible Prop - PC Software	\$2,591	R-59	\$66	\$2,647	100.0000%	\$0	\$2,647

Liberty Utilities (Midstates Natural Gas) Corp.
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60	399.600	OTH - Other Tangible Prop - PC HW	\$16	R-60	-\$16	\$0	100.0000%	\$0	\$0
61		TOTAL GENERAL PLANT	\$869,297		\$7,205	\$876,502		\$0	\$876,502
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
64	390.000	Structures & Improvements - Corporate	\$13	R-84	\$10,726	\$10,739	100.0000%	\$0	\$10,739
65	391.000	Office Furniture & Equipment - Corporate	\$3	R-65	\$2,666	\$2,669	100.0000%	\$0	\$2,669
66	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$7	R-66	\$6,057	\$6,064	100.0000%	\$0	\$6,064
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$0	R-67	\$230	\$230	100.0000%	\$0	\$230
68	398.000	Miscellaneous Equip - Corporate	\$5	R-68	\$3,891	\$3,896	100.0000%	\$0	\$3,896
69	399.000	Other Tangible Property - Corporate	\$8	R-69	\$6,471	\$6,479	100.0000%	\$0	\$6,479
70	399.100	Other Tangible Prop - Servers - H/W - Corporate	\$1	R-70	\$786	\$787	100.0000%	\$0	\$787
71	399.300	Other Tangible Prop - Network H/W - Corporate	\$10	R-71	\$8,059	\$8,069	100.0000%	\$0	\$8,069
72	399.400	Other Tangible Prop - PC Hardware - Corporate	\$83	R-72	\$69,105	\$69,188	100.0000%	\$0	\$69,188
73	399.500	Other Tangible Prop - PC Software - Corporate	\$402	R-73	\$334,659	\$334,961	100.0000%	\$0	\$334,961
74		TOTAL GENERAL PLANT - ALLOCATED	\$532		\$442,550	\$443,082		\$0	\$443,082
75		INCENTIVE COMPENSATION CAPITALIZATION							
76		ICC Adjustment	\$0	R-76	-\$905	-\$905	100.0000%	\$0	-\$905
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$905	-\$905		\$0	-\$905
78		TOTAL DEPRECIATION RESERVE	\$11,679,803		\$564,236	\$12,244,039		\$0	\$12,244,039

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-9	Structures & Improvements - TP	366.000		-\$107		\$0
	1. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$141		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$34		\$0	
R-10	Mains - Cathodic Protection - TP	367.000		\$210		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$210		\$0	
R-11	Mains - Steel - TP	367.100		\$33,351		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$92		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$10		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$33,273		\$0	
R-12	Mains - Plastic - TP	367.200		\$150		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$150		\$0	
R-13	Meas. & Reg. Station Equipment - TP	369.000		\$6,945		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$13		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve through March 31, 2014. (Sharpe)		\$6,934		\$0	
R-14	Communication Equipment - TP	370.000		\$23		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$23		\$0	
R-20	Structures & Improvements - DP	375.000		\$230		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$229		\$0	
R-21	Mains - Cathodic Protection - DP	376.000		\$2,197		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$16		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$2,234		\$0	
	4. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$51		\$0	
R-22	Mains - Steel - DP	376.100		\$26,461		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$91		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$26,384		\$0	

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R-23	Mains - Plastic - DP	376.200		\$24,711		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$110		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$12		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$24,617		\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$2,314		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$2,310		\$0	
R-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$5,948		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$19		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$5,932		\$0	
R-26	Services - DP	380.000		-\$137,275		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$441		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$47		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$137,652		\$0	
R-27	Meters - DP	381.000		\$32,211		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$63		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$32,158		\$0	
R-28	Meter Installations - DP	382.000		\$90,412		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$166		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$18		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$90,271		\$0	
R-29	House Regulators - DP	383.000		\$18,186		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$52		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$18,142		\$0	
R-30	House Regulators Installations - DP	384.000		\$6,568		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$18		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$6,552		\$0	
R-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$2,851		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$10		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$2,842		\$0	
R-32	Other Equipment - DP	387.000		\$1		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$1		\$0	
R-40	Structures & Improvements - GP	390.000		\$6,201		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$48		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$6,161		\$0	
R-42	Improvements - GP	390.300		\$203		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$202		\$0	
R-43	Office Furniture & Equipment - GP	391.000		\$449		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$8		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$442		\$0	
R-44	Transportation Equipment - GP	392.000		\$2,685		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$47		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$2,646		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-45	Stores Equipment - GP	393.000		\$10		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		\$793		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$17		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$779		\$0	
R-47	Laboratory Equipment - GP	395.000		\$22		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$22		\$0	
R-48	Power Operated Equipment - GP	396.000		-\$4,106		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$19		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To include the cost of removal to the appropriate account. (Robinett)		-\$4,273		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$151		\$0	
R-49	Ditchers - GP	396.100		\$1,389		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$7		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,383		\$0	
R-50	Backhoes - GP	396.200		\$1,655		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,651		\$0	
R-51	Ditchers - Group	396.300		\$4,273		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		\$4,273		\$0	
R-52	Communication Equipment - GP	397.000		\$372		\$0
	1. To include the cost of removal to the appropriate account. (Robinett)		\$352		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$20		\$0	
R-53	Communication Equip - Fixed Radios	397.200		\$70		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$70		\$0	
R-54	Communication Equip - Telemetry	397.300		\$7		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$7		\$0	
R-55	Communication Equipment	397.500		-\$352		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$352		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-56	Miscellaneous Equipment	398.000		\$3,370		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$23		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$3,350		\$0	
R-57	OTH - Other Tangible Property	399.000		-\$11,598		\$0
	1. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$11,624		\$0	
	2. To include the cost of removal to the appropriate account. (Robinett)		\$16		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-58	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,722		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$10		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,713		\$0	
R-59	OTH - Other Tangible Prop - PC Software	399.500		\$56		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$4		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$52		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-60	OTH - Other Tangible Prop - PC HW	399.600		-\$16		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$16		\$0	
R-64	Structures & Improvements - Corporate	390.000		\$10,726		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$10,726		\$0	
R-65	Office Furniture & Equipment - Corporate	391.000		\$2,666		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$2,666		\$0	
R-66	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$6,057		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6,057		\$0	
R-67	Tools, Shop, and Garage Equip - Corporate	394.000		\$230		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$230		\$0	
R-68	Miscellaneous Equip - Corporate	398.000		\$3,891		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$3,891		\$0	
R-69	Other Tangible Property - Corporate	399.000		\$6,471		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6,471		\$0	
R-70	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$786		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$786		\$0	
R-71	Other Tangible Prop - Network H/W - Corporate	399.300		\$8,059		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve through March 31, 2014. (Sharpe)		\$8,059		\$0	
R-72	Other Tangible Prop - PC Hardware - Corporate	399.400		\$69,105		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$69,105		\$0	
R-73	Other Tangible Prop - PC Software - Corporate	399.500		\$334,559		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$334,559		\$0	
R-76	ICC Adjustment			-\$905		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$905		\$0	
Total Reserve Adjustments				\$564,236		\$0

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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-k, ESPP	\$1,876,779	37.28	14.00	23.28	0.063781	\$119,703
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$423,878	37.28	6.58	30.70	0.084110	\$35,652
6	Uncollectibles	\$266,864	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$1,758,627	37.28	32.38	4.90	0.013425	\$23,610
8	TOTAL OPERATION AND MAINT. EXPENSE	\$4,326,148					\$178,965
9	TAXES						
10	Property Tax	\$513,090	37.28	182.50	-145.22	-0.397863	-\$204,140
11	Payroll Tax	\$149,290	37.28	18.87	18.41	0.050438	\$7,530
12	Sales Tax	\$555,081	37.28	21.27	16.01	0.043863	\$24,348
13	TOTAL TAXES	\$1,217,461					-\$172,262
14	OTHER EXPENSES						
15	Purchased Gas	\$16,418,664	37.28	40.16	-2.88	-0.007890	-\$129,543
16	MOPSC Assessment	\$66,266	37.28	-31.13	68.41	0.187425	\$12,420
17	TOTAL OTHER EXPENSES	\$16,484,930					-\$117,123
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$110,420
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$911,426	37.28	37.50	-0.22	-0.000603	-\$550
21	State Tax Offset	\$152,338	37.28	37.50	-0.22	-0.000603	-\$92
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$1,092,250	37.28	91.15	-53.87	-0.147589	-\$161,204
24	TOTAL OFFSET FROM RATE BASE	\$2,156,014					-\$161,846
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$272,266

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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480,000	Residential Revenue	\$6,473,936	See note (1)	See note (1)	Rev-2	See note (1)	\$6,473,936	100.0000%	-\$36,389	\$6,437,547	See note (1)	See note (1)
Rev-3	481,100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0,000	Sm. Gen. Service	\$348,194			Rev-4		\$348,194	100.0000%	\$221,707	\$569,901		
Rev-5	0,000	Med. Gen. Service	\$1,902,500			Rev-5		\$1,902,500	100.0000%	-\$148,883	\$1,753,617		
Rev-6	0,000	Lg. Gen. Service	\$332,389			Rev-6		\$332,389	100.0000%	\$15,146	\$347,535		
Rev-7	481,200	Interruptible Industrial	\$104,794			Rev-7		\$104,794	100.0000%	\$2,025	\$106,819		
Rev-8	483,000	Small General Service Transportation	\$328			Rev-8		\$328	100.0000%	\$257	\$585		
Rev-9	489,000	Medlum General Service Transportation	\$1,410			Rev-9		\$1,410	100.0000%	\$3,532	\$4,942		
Rev-10	0,000	Large General Service Transportation	\$838,689			Rev-10		\$838,689	100.0000%	\$1,231,694	\$2,070,383		
Rev-11	495,000	Other Gas Revenue - Oper. Rev.	\$568,764			Rev-11		\$568,764	100.0000%	\$2,491,121	\$3,059,885		
Rev-12		TOTAL OPERATING REVENUES	\$10,571,004					\$10,571,004		\$3,780,210	\$14,351,214		
1		MANUFACTURED GAS PRODUCTION EXPENSES											
2	733,000	Gas Mixing Expenses	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735,000	Misc. Production Expenses - MGPE	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	742,000	Maint. of Production Equip - MGPE	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
6		GAS SUPPLY EXPENSES											
7		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE											
9	820,000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	826,000	Rents	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841,000	Operation Labor & Expenses - NGSE	\$118	\$118	\$0	E-11	-\$62	\$56	100.0000%	\$0	\$56	\$56	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$118	\$118	\$0		-\$62	\$56		\$0	\$56	\$56	\$0
13		TESTING											
14		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES											
16	851,000	Operating Supervision & Engin. - TE	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	862,000	Communication System Expenses	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	866,000	Mains Expense - TE	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857,000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	-\$683,230	\$0	-\$683,230	E-20	\$683,230	\$0	100.0000%	\$0	\$0	\$0	\$0
21	861,000	Maint. Supervision & Engin. - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	863,000	Maint. Of Mains - TE	\$35,158	\$35,158	\$0	E-22	-\$5,102	\$30,056	100.0000%	\$0	\$30,056	\$30,056	\$0
23	864,000	Maint. of Compressor Station Equip - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865,000	Maint. of Measuring & Regulating Equip - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	867,000	Maint. of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES	-\$648,072	\$35,158	-\$683,230		\$678,128	\$30,056		\$0	\$30,056	\$30,056	\$0
27		PRODUCTION EXPENSES											
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
29		DISTRIBUTION EXPENSES											
30	870,000	Operation Supervisor & Engineering	\$69,638	\$63,993	\$5,645	E-30	-\$12,644	\$56,994	100.0000%	\$0	\$56,994	\$51,349	\$5,645
31	871,000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871,100	Load Dispatching & Odorization - DE	\$7,769	\$0	\$7,769	E-32	\$0	\$7,769	100.0000%	\$0	\$7,769	\$0	\$7,769
33	872,000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874,000	Mains & Service Expenses	\$1,146,936	\$634,692	\$512,244	E-34	-\$113,199	\$1,033,737	100.0000%	\$0	\$1,033,737	\$521,493	\$512,244
35	875,000	Meas. & Reg. Station Expenses - General	\$11,347	\$7,347	\$4,000	E-35	-\$1,837	\$9,510	100.0000%	\$0	\$9,510	\$5,510	\$4,000
36	876,000	Meas. & Reg. Station Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877,000	Meas. & Reg. Station Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878,000	Meter & House Regulator Expenses	\$196,355	\$196,355	\$0	E-38	-\$34,619	\$161,736	100.0000%	\$0	\$161,736	\$161,736	\$0
39	879,000	Customer Installations Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880,000	Other Expenses - DE	\$587	\$521	\$66	E-40	-\$137	\$460	100.0000%	\$0	\$460	\$384	\$66
41	881,000	Rents - DE	\$60,994	\$21,854	\$39,140	E-41	-\$48,249	\$12,745	100.0000%	\$0	\$12,745	\$16,076	-\$2,331
42	885,000	Maint. Supervision & Engr. - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886,000	Maint. Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887,000	Mains - DE	\$15,381	\$15,356	\$25	E-44	-\$7,811	\$7,570	100.0000%	\$0	\$7,570	\$7,545	\$25
45	888,000	Compressor Station & Equip. - DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890,000	Meas. & Reg. Sta. Equip - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891,000	Meas. & Reg. Sta. Equip - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892,000	Services - DE	\$1,156	\$1,156	\$0	E-48	-\$478	\$678	100.0000%	\$0	\$678	\$678	\$0
49	893,000	Meter & House Regulators - DE	\$4,597	\$4,424	\$173	E-49	-\$1,782	\$2,815	100.0000%	\$0	\$2,815	\$2,642	\$173
50	894,000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895,000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$1,514,760	\$945,698	\$569,062		-\$220,756	\$1,294,004		\$0	\$1,294,004	\$766,413	\$527,591
53		CUSTOMER ACCOUNTS EXPENSE											
54	901,000	Supervision - Cust. Acct. Exp.	\$95	\$95	\$0	E-54	\$69	\$164	100.0000%	\$0	\$164	\$164	\$0
55	902,000	Meter Reading Expenses	\$204,403	\$203,523	\$880	E-55	-\$44,444	\$159,959	100.0000%	\$0	\$159,959	\$159,079	\$880
56	903,000	Customer Records & Collection Expenses	\$13,052	\$12,589	\$463	E-56	\$3,736	\$16,787	100.0000%	\$0	\$16,787	\$16,324	\$463
57	904,000	Uncollectible Amounts	\$263,948	\$0	\$263,948	E-57	\$230,566	\$494,514	100.0000%	\$0	\$494,514	\$0	\$494,514
58	905,000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$7,420	\$7,420	100.0000%	\$0	\$7,420	\$0	\$7,420
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$481,498	\$216,207	\$265,291		\$197,346	\$678,844		\$0	\$678,844	\$175,567	\$503,277
60		CUSTOMER SERVICE & INFO. EXP.											
61	907,000	Supervision - CSIE	\$0	\$0	\$0	E-61	-\$158	-\$158	100.0000%	\$0	-\$158	-\$158	\$0
62	908,000	Customer Assistant Expenses - CSIE	\$203,907	\$145,873	\$58,034	E-62	-\$17,407	\$186,500	100.0000%	\$0	\$186,500	\$128,466	\$58,034
63	909,000	Informational & Instructional Advertising Expenses	\$52,379	\$11,877	\$40,502	E-63	-\$10,433	\$41,946	100.0000%	\$0	\$41,946	\$5,622	\$36,324
64	910,000	Misc. Customer Service & Info. Expenses	\$1,043	\$0	\$1,043	E-64	\$0	\$1,043	100.0000%	\$0	\$1,043	\$0	\$1,043
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$257,329	\$157,750	\$99,579		-\$27,998	\$229,331		\$0	\$229,331	\$133,930	\$85,401
66		SALES EXPENSES											
67	911,000	Supervision	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912,000	Demonstrating & Selling Expenses	\$221	\$221	\$0	E-68	-\$32	\$189	100.0000%	\$0	\$189	\$189	\$0
69	913,000	Advertising Expenses	\$8,400	\$0	\$8,400	E-69	-\$7,368	\$532	100.0000%	\$0	\$532	\$0	\$532
70	915,000	Supervision - SE	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	916,000	Misc. Sales Expenses	\$774	\$0	\$774	E-71	-\$749	\$25	100.0000%	\$0	\$25	\$0	\$25
72		TOTAL SALES EXPENSES	\$9,395	\$221	\$9,174		-\$8,649	\$746		\$0	\$746	\$189	\$557
73		ADMIN. & GENERAL EXPENSES											
74	920,000	Admin. & General Salaries	\$376,383	\$376,383	\$0	E-74	-\$34,667	\$341,716	100.0000%	\$0	\$341,716	\$341,716	\$0

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0162
Southeast Missouri District (SEMO)
Test Year Ending 9/30/13 with updates to 3/31/2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	921.000	Office Supplies & Expenses	\$606,866	\$130,637	\$376,229	E-75	-\$40,008	\$466,858	100.0000%	\$0	\$466,858	\$128,885	\$337,973
76	922.000	Admin. Expenses Transferred	-\$403,238	-\$377,739	-\$25,499	E-76	\$0	-\$403,238	100.0000%	\$0	-\$403,238	-\$377,739	-\$25,499
77	923.000	Outside Services Employed	\$1,574,947	\$13,018	\$1,561,929	E-77	-\$788,849	\$786,098	100.0000%	\$0	\$786,098	\$13,018	\$773,080
78	924.000	Property Insurance - Debits	\$206,332	\$0	\$206,332	E-78	\$0	\$206,332	100.0000%	\$0	\$206,332	\$0	\$206,332
79	925.000	Injuries & Damages	\$0	\$0	\$0	E-79	\$1,419	\$1,419	100.0000%	\$0	\$1,419	\$0	\$1,419
80	926.000	Employee Pensions & Benefits	\$867,497	\$867,497	\$0	E-80	-\$290,877	\$576,620	100.0000%	\$0	\$576,620	\$588,848	-\$12,228
81	927.000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$94,580	\$94,580	100.0000%	\$0	\$94,580	\$0	\$94,580
83	929.000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	930.000	Misc. General Expense - A&G	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	930.100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86	930.200	Misc. General Expenses	\$22,938	\$0	\$22,938	E-86	-\$8,501	\$14,437	100.0000%	\$0	\$14,437	\$0	\$14,437
87	931.000	Rents - Admin. Gen. Exp.	\$12,449	\$0	\$12,449	E-87	-\$4,160	\$8,289	100.0000%	\$0	\$8,289	\$0	\$8,289
88		TOTAL ADMIN. & GENERAL EXPENSES	\$3,164,174	\$1,009,796	\$2,154,378		-\$1,071,063	\$2,093,111		\$0	\$2,093,111	\$694,728	\$1,398,383
89		DEPRECIATION EXPENSE											
90	403.000	Depreciation Expense, Dep. Exp.	\$1,363,412	See note (1)	See note (1)	E-90	See note (1)	\$1,363,412	100.0000%	\$591,508	\$1,954,920	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$1,363,412	\$0	\$0		\$0	\$1,363,412		\$591,508	\$1,954,920	\$0	\$0
92		AMORTIZATION EXPENSE											
93	405.100	Amortization	\$583	\$0	\$583	E-93	-\$583	\$0	100.0000%	\$0	\$0	\$0	\$0
94	407.400	Energy Efficiency Amortization	\$0	\$0	\$0	E-94	\$117	\$117	100.0000%	\$0	\$117	\$0	\$117
95		TOTAL AMORTIZATION EXPENSE	\$583	\$0	\$583		-\$466	\$117		\$0	\$117	\$0	\$117
96		OTHER OPERATING EXPENSES											
97	408.000	Property Taxes/Ad Valorem Taxes	\$654,330	\$0	\$654,330	E-97	-\$141,240	\$513,090	100.0000%	\$0	\$513,090	\$0	\$513,090
98	408.000	Payroll Taxes	\$138,632	\$138,632	\$0	E-98	\$10,658	\$149,290	100.0000%	\$0	\$149,290	\$149,290	\$0
99	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101	408.000	Allocated Taxes	\$33,466	\$0	\$33,466	E-101	-\$31,885	\$1,581	100.0000%	\$0	\$1,581	\$0	\$1,581
102		TOTAL OTHER OPERATING EXPENSES	\$826,428	\$138,632	\$687,796		-\$162,467	\$663,961		\$0	\$663,961	\$149,290	\$514,671
103		TOTAL OPERATING EXPENSE	\$6,969,625	\$2,803,580	\$3,102,633		-\$615,987	\$6,363,638		\$691,508	\$6,945,146	\$1,960,229	\$3,039,997
104		NET INCOME BEFORE TAXES	\$3,601,379					\$4,217,366		\$3,188,702	\$7,406,068		
105		INCOME TAXES											
106	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	See note (1)	\$0	100.0000%	\$2,436,651	\$2,436,651	See note (1)	See note (1)
107		TOTAL INCOME TAXES	\$0					\$0		\$2,436,651	\$2,436,651		
108		DEFERRED INCOME TAXES											
109	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-109	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
110	0.000	Amortization of Deferred ITC	\$0			E-110		\$0	100.0000%	\$0	\$0		
111	0.000	Deferred Income Tax - Test Line	\$0			E-111		\$0	100.0000%	\$0	\$0		
112		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
113		NET OPERATING INCOME	\$3,601,379					\$4,217,366		\$752,051	\$4,969,417		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	\$0	\$0	\$0	-\$36,389	-\$36,389
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$349,154	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$312,766	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$221,707	\$221,707
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$23,959	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$245,665	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$148,883	-\$148,883
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$11,446	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$53,366	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$84,071	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$15,146	\$15,146
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$7,224	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$22,371	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	\$2,025	\$2,025
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$2,231	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$4,256	
Rev-8	Small General Service Transportation	483,000	\$0	\$0	\$0	\$0	\$257	\$257
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$21	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$278	
Rev-9	Medium General Service Transportation	489,000	\$0	\$0	\$0	\$0	\$3,532	\$3,532
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$45	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$3,577	
Rev-10	Large General Service Transportation		\$0	\$0	\$0	\$0	\$1,231,694	\$1,231,694
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$5,446	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$1,237,140	

Liberty Utilities (Midstates Natural Gas) Corp.
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Southeast Missouri District (SEMO)
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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Rev-11	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$2,491,121	\$2,491,121
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$1	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$72,649	
	3. To adjust contractual revenues. (Cox, Sommerer)		\$0	\$0		\$0	\$2,563,769	
E-11	Operation Labor & Expenses - NGSE	841,000	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$60	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$683,230	\$683,230	\$0	\$0	\$0
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$683,230		\$0	\$0	
E-22	Maint. Of Mains - TE	883,000	-\$5,102	\$0	-\$5,102	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,228	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$3,874	\$0		\$0	\$0	
E-30	Operation Supervisor & Engineering	870,000	-\$12,644	\$0	-\$12,644	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,098	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$10,546	\$0		\$0	\$0	
E-34	Mains & Service Expenses	874,000	-\$113,199	\$0	-\$113,199	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$21,305	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$91,894	\$0		\$0	\$0	
E-35	Meas. & Reg. Station Expenses - General	875,000	-\$1,837	\$0	-\$1,837	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$225	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,612	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878,000	-\$34,619	\$0	-\$34,619	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6,607	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$28,012	\$0		\$0	\$0	
E-40	Other Expenses - DE	880,000	-\$137	\$0	-\$137	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$16	\$0		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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Southeast Missouri District (SEMO)
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize payroll. (Ferguson)		-\$121	\$0		\$0	\$0	
E-41	Rents - DE	881.000	-\$6,778	-\$41,471	-\$48,249	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$616	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		-\$6,162	\$0		\$0	\$0	
E-44	Mains - DE	887.000	-\$7,811	\$0	-\$7,811	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$308	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$7,503	\$0		\$0	\$0	
E-48	Services - DE	892.000	-\$478	\$0	-\$478	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$28	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$450	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	-\$1,782	\$0	-\$1,782	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$108	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,674	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	\$69	\$0	\$69	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$76	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	-\$44,444	\$0	-\$44,444	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6,499	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$37,945	\$0		\$0	\$0	
E-58	Customer Records & Collection Expenses	903.000	\$3,735	\$0	\$3,735	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$667	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$4,402	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	\$230,566	\$230,566	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	\$230,566		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$7,420	\$7,420	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$7,420		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Southeast Missouri District (SEMO)
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-61	Supervision - CSIE	907.000	-\$158	\$0	-\$158	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$6	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$164	\$0		\$0	\$0	
E-62	Customer Assistant Expenses - CSIE	908.000	-\$17,407	\$0	-\$17,407	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,248	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$12,159	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	-\$6,255	-\$4,178	-\$10,433	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$230	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$6,025	\$0		\$0	\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$4,634		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$456		\$0	\$0	
E-68	Demonstrating & Selling Expenses	912.000	-\$32	\$0	-\$32	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$24	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$7,868	-\$7,868	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$158		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$7,710		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$749	-\$749	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$749		\$0	\$0	
E-74	Admin. & General Salaries	920.000	-\$34,867	\$0	-\$34,867	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$13,961	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$20,706	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	-\$1,782	-\$38,266	-\$40,008	\$0	\$0	\$0
	1. To annualize postage expense. (Boateng)		\$0	\$11,570		\$0	\$0	
	2. To annualize rents/leases. (Hanneken)		\$0	-\$26,092		\$0	\$0	
	3. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,265	\$0		\$0	\$0	
	4. To remove relocation expense. (Ferguson)		\$0	-\$2,101		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0162
Southeast Missouri District (SEMO)
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To annualize utility costs related to new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	6. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$10,613		\$0	\$0	
	7. To annualize payroll. (Ferguson)		\$3,513	\$0		\$0	\$0	
	8. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$5,195		\$0	\$0	
	9. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$3,681		\$0	\$0	
	10. To remove certain dues & donations costs. (Sharpe)		\$0	-\$8,393		\$0	\$0	
E-77	Outside Services Employed	923,000	\$0	-\$788,849	-\$788,849	\$0	\$0	\$0
	1. To remove relocation expense. (Ferguson)		\$0	-\$206		\$0	\$0	
	2. To annualize outside auditor expenses. (Sharpe)		\$0	-\$18,323		\$0	\$0	
	3. To annualize APUC allocated legal expense. (Boateng)		\$0	\$879		\$0	\$0	
	4. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$576,295		\$0	\$0	
	5. To remove APUC and LUC corporate allocations that provide no ratepayer benefit. (Sharpe)		\$0	-\$859		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$161		\$0	\$0	
	7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$266		\$0	\$0	
	8. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$1,960		\$0	\$0	
	9. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$8,841		\$0	\$0	
	10. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$4,410		\$0	\$0	
	11. To update APUC allocations and factors. (Hanneken)		\$0	-\$104,022		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$127,230		\$0	\$0	
	13. To update LABS allocations and factors. (Hanneken)		\$0	\$51,845		\$0	\$0	
E-79	Injuries & Damages	925,000	\$0	\$1,419	\$1,419	\$0	\$0	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$1,419		\$0	\$0	
E-80	Employee Pensions & Benefits	926,000	-\$278,649	-\$12,228	-\$290,877	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		-\$22,376	\$0		\$0	\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
GR-2014-0152
Southeast Missouri District (SEMO)
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove relocation expense. (Ferguson)		\$0	-\$12,228		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$62,767	\$0		\$0	\$0	
	4. To normalize OPEB expense. (Boateng)		-\$193,506	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$84,580	\$84,580	\$0	\$0	\$0
	1. To normalize rate case expense over 3 years. (Boateng)		\$0	\$28,314		\$0	\$0	
	2. To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$66,266		\$0	\$0	
E-86	Misc. General Expenses	930.200	\$0	-\$8,501	-\$8,501	\$0	\$0	\$0
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$3,657		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$4,844		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	-\$4,160	-\$4,160	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$4,160		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$591,508	\$591,508
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$623,833	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$32,325	
E-93	Amortization	406.100	\$0	-\$583	-\$583	\$0	\$0	\$0
	1. To remove non-recurring items. (Hanneken)		\$0	-\$583		\$0	\$0	
E-94	Energy Efficiency Amortization	407.400	\$0	\$117	\$117	\$0	\$0	\$0
	1. To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken)		\$0	\$117		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$141,240	-\$141,240	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	-\$141,240		\$0	\$0	
E-98	Payroll Taxes	408.000	\$10,658	\$0	\$10,658	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Ferguson)		\$10,658	\$0		\$0	\$0	
E-101	Allocated Taxes	408.000	\$0	-\$31,885	-\$31,885	\$0	\$0	\$0
	1. To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$31,885		\$0	\$0	
E-108	Current Income Taxes		\$0	\$0	\$0	\$0	\$2,436,651	\$2,436,651
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,436,651	
	Total Operating Revenues		\$0	\$0	\$0	\$0	\$3,780,210	\$3,780,210

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.34% Return	E 6.57% Return	F 6.80% Return
1	TOTAL NET INCOME BEFORE TAXES		\$7,406,068	\$3,690,540	\$3,848,662	\$4,007,473
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,954,920	\$1,954,920	\$1,954,920	\$1,954,920
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,954,920	\$1,954,920	\$1,954,920	\$1,954,920
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.5760%	\$1,092,250	\$1,092,250	\$1,092,250	\$1,092,250
7	Tax Straight-Line Depreciation		\$1,954,920	\$1,954,920	\$1,954,920	\$1,954,920
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,047,170	\$3,047,170	\$3,047,170	\$3,047,170
9	NET TAXABLE INCOME		\$6,313,818	\$2,598,290	\$2,756,412	\$2,915,223
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$6,313,818	\$2,598,290	\$2,756,412	\$2,915,223
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$348,945	\$143,599	\$152,338	\$161,115
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$5,964,873	\$2,454,691	\$2,604,074	\$2,754,108
15	Federal Income Tax at the Rate of	35.000%	\$2,087,706	\$859,142	\$911,426	\$963,938
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$2,087,706	\$859,142	\$911,426	\$963,938
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$6,313,818	\$2,598,290	\$2,756,412	\$2,915,223
20	Deduct Federal Income Tax at the Rate of	35.000%	\$730,697	\$300,700	\$318,999	\$337,378
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$5,583,121	\$2,297,590	\$2,437,413	\$2,577,845
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$348,945	\$143,599	\$152,338	\$161,115
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$6,313,818	\$2,598,290	\$2,756,412	\$2,915,223
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$6,313,818	\$2,598,290	\$2,756,412	\$2,915,223
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$2,087,706	\$859,142	\$911,426	\$963,938
34	State Income Tax		\$348,945	\$143,599	\$152,338	\$161,115
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,436,651	\$1,002,741	\$1,063,764	\$1,125,053
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	TOTAL INCOME TAX		\$2,436,651	\$1,002,741	\$1,063,764	\$1,125,053

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Southeast Missouri District (SEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.20%	F Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$19,457,818	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$22,943,181	54.11%	4.76%	2.576%	2.576%	2.576%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$42,400,999	100.00%		6.339%	6.568%	6.798%
8	PreTax Cost of Capital				8.704%	9.077%	9.451%

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Staff
Sponsoring Party: MO PSC Auditors
Case No: GR-2014-0152
Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
WESTERN MISSOURI
(WEMO) DISTRICT**

CASE NO. GR-2014-0152

Jefferson City, MO

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Revenue Requirement

Line Number	A Description	B 6.34% Return	C 6.57% Return	D 6.80% Return
1	Net Orig Cost Rate Base	\$6,000,620	\$6,000,620	\$6,000,620
2	Rate of Return	6.34%	6.57%	6.80%
3	Net Operating Income Requirement	\$380,379	\$394,121	\$407,922
4	Net Income Available	\$382,932	\$382,932	\$382,932
5	Additional Net Income Required	-\$2,553	\$11,189	\$24,990
6	Income Tax Requirement			
7	Required Current Income Tax	\$141,909	\$150,545	\$159,218
8	Current Income Tax Available	\$143,513	\$143,513	\$143,513
9	Additional Current Tax Required	-\$1,604	\$7,032	\$15,705
10	Revenue Requirement	-\$4,157	\$18,221	\$40,695
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$4,157	\$18,221	\$40,695

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$9,971,501
2	Less Accumulated Depreciation Reserve		\$2,796,946
3	Net Plant In Service		\$7,174,555
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$34,601
6	Storage Gas		\$415,974
7	Energy Efficiency Regulatory Asset		\$21,020
8	Prepayments		\$18,643
9	TOTAL ADD TO NET PLANT IN SERVICE		\$421,036
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$78
12	State Tax Offset	0.0603%	\$13
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$22,814
15	Accumulated Deferred Income Tax		\$503,317
16	Customer Advances for Construction		\$9,029
17	Customer Deposits		\$124,255
18	Stipulated Rate Base Offset		\$935,465
19	TOTAL SUBTRACT FROM NET PLANT		\$1,594,971
20	Total Rate Base		\$6,000,620

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$4,071	P-3	\$4	\$4,075	100.0000%	\$0	\$4,075
4	303.000	Misc. Intangible Plant	\$1,459	P-4	\$1	\$1,460	100.0000%	\$0	\$1,460
5		TOTAL INTANGIBLE PLANT	\$5,530		\$5	\$5,535		\$0	\$5,535
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$18,864	P-8	\$16	\$18,880	100.0000%	\$0	\$18,880
9	366.000	Structures & Improvements - TP	\$906	P-9	-\$11,934	-\$11,028	100.0000%	\$0	-\$11,028
10	366.100	T&D - Other Structures	\$0	P-10	\$11,946	\$11,946	100.0000%	\$0	\$11,946
11	367.000	Mains - Cathodic Protection - TP	\$10,543	P-11	\$9	\$10,552	100.0000%	\$0	\$10,552
12	367.100	Mains - Steel - TP	\$1,096,762	P-12	-\$1,589	\$1,095,173	100.0000%	\$0	\$1,095,173
13	369.000	Meas. & Reg. Station Equipment - TP	\$30,963	P-13	\$28	\$30,991	100.0000%	\$0	\$30,991
14		TOTAL TRANSMISSION PLANT	\$1,158,038		-\$1,524	\$1,156,514		\$0	\$1,156,514
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	374.100	T&D Land - DP	\$160	P-17	\$0	\$160	100.0000%	\$0	\$160
18	374.200	Land Rights - DP	\$5,657	P-18	\$6	\$5,663	100.0000%	\$0	\$5,663
19	375.000	Structures & Improvements - DP	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20	376.000	Mains - Cathodic Protection - DP	\$120,241	P-20	\$42,022	\$162,263	100.0000%	\$0	\$162,263
21	376.100	Mains - Steel - DP	\$969,608	P-21	\$19,469	\$989,077	100.0000%	\$0	\$989,077
22	376.200	Mains - Plastic - DP	\$1,828,546	P-22	\$5,459	\$1,834,005	100.0000%	\$0	\$1,834,005
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$102,837	P-23	\$91	\$102,928	100.0000%	\$0	\$102,928
24	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$27,970	P-24	\$25	\$27,995	100.0000%	\$0	\$27,995
25	380.000	Services - DP	\$2,518,249	P-25	\$55,352	\$2,573,601	100.0000%	\$0	\$2,573,601
26	381.000	Meters - DP	\$388,295	P-26	\$45,709	\$434,004	100.0000%	\$0	\$434,004
27	382.000	Meter Installations - DP	\$868,774	P-27	\$37,130	\$905,904	100.0000%	\$0	\$905,904
28	383.000	House Regulators - DP	\$123,891	P-28	\$5,405	\$129,296	100.0000%	\$0	\$129,296
29	384.000	House Regulators Installations - DP	\$60,450	P-29	\$6,457	\$66,907	100.0000%	\$0	\$66,907
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$63,815	P-30	\$57	\$63,872	100.0000%	\$0	\$63,872
31	387.000	Other Equipment - DP	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32		TOTAL DISTRIBUTION PLANT	\$7,078,483		\$217,182	\$7,295,665		\$0	\$7,295,665
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land and Land Rights - GP	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	Structures & Improvements - GP	\$37,624	P-39	\$34	\$37,658	100.0000%	\$0	\$37,658
40	390.100	Structures - Frame - GP	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	390.300	Improvements - GP	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42	391.000	Office Furniture & Equipment - GP	\$15,899	P-42	\$13	\$15,912	100.0000%	\$0	\$15,912
43	392.000	Transportation Equipment - GP	\$25,471	P-43	\$38,091	\$63,562	100.0000%	\$0	\$63,562
44	392.100	Transportation Equip < 12,000 LB	\$0	P-44	\$54,735	\$54,735	100.0000%	\$0	\$54,735
45	393.000	Stores Equipment - GP	\$1,434	P-45	\$1	\$1,435	100.0000%	\$0	\$1,435
46	394.000	Tools, Shop, & Garage Equipment - GP	\$80,976	P-46	\$2,180	\$83,156	100.0000%	\$0	\$83,156
47	395.000	Laboratory Equipment - GP	\$360	P-47	\$0	\$360	100.0000%	\$0	\$360
48	396.000	Power Operated Equipment - GP	\$17,853	P-48	\$15	\$17,868	100.0000%	\$0	\$17,868
49	396.100	Ditchers - GP	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	396.200	Backhoes - GP	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	397.000	Communication Equipment - GP	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	397.300	Communication Equip - Telemetering	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	398.000	Miscellaneous Equipment	\$87,695	P-53	\$77	\$87,772	100.0000%	\$0	\$87,772
54	399.000	OTH - Other Tangible Property	\$0	P-54	-\$24,554	-\$24,554	100.0000%	\$0	-\$24,554
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$82,436	P-55	\$72	\$82,508	100.0000%	\$0	\$82,508
56		TOTAL GENERAL PLANT	\$349,748		\$70,664	\$420,412		\$0	\$420,412
57		GENERAL PLANT - ALLOCATED							
58	374.000	Land and Land Rights - Corporate	\$0	P-58	\$7,115	\$7,115	100.0000%	\$0	\$7,115

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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	390.000	Structures & Improvements - Corporate	\$2,970	P-59	\$293,423	\$296,393	100.0000%	\$0	\$296,393
60	391.000	Office Furniture & Equip - Corporate	\$7,069	P-60	\$38,548	\$45,617	100.0000%	\$0	\$45,617
61	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$8,730	P-61	\$0	\$8,730	100.0000%	\$0	\$8,730
62	394.000	Tools, Shop, and Garage Equip - Corporate	\$400	P-62	\$0	\$400	100.0000%	\$0	\$400
63	398.000	Miscellaneous Equipment - Corporate	\$6,140	P-63	\$0	\$6,140	100.0000%	\$0	\$6,140
64	399.000	Other Tangible Property - Corporate	\$623,199	P-64	-\$611,944	\$11,255	100.0000%	\$0	\$11,255
65	399.100	Other Tangible Prop - Servers - HW - Corporate	\$0	P-65	\$1,368	\$1,368	100.0000%	\$0	\$1,368
66	399.300	Other Tangible Prop - Network - HW - Corporate	\$0	P-66	\$14,016	\$14,016	100.0000%	\$0	\$14,016
67	399.400	Other Tangible Prop - PC Hardware - Corporate	\$0	P-67	\$120,845	\$120,845	100.0000%	\$0	\$120,845
68	399.500	Other Tangible Prop - PC Software - Corporate	\$0	P-68	\$585,383	\$585,383	100.0000%	\$0	\$585,383
69		TOTAL GENERAL PLANT - ALLOCATED	\$648,508		\$448,754	\$1,097,262		\$0	\$1,097,262
70		INCENTIVE COMPENSATION CAPITALIZATION							
71		ICC Adjustment	\$0	P-71	-\$3,887	-\$3,887	100.0000%	\$0	-\$3,887
72		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$3,887	-\$3,887		\$0	-\$3,887
73		TOTAL PLANT IN SERVICE	\$9,240,307		\$731,194	\$9,971,501		\$0	\$9,971,501

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Franchises & Consents	302.000		\$4		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$4		\$0	
P-4	Misc. Intangible Plant	303.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-8	Rights of Way - TP	365.100		\$16		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$18		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-9	Structures & Improvements - TP	366.000		-\$11,934		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$11,935		\$0	
P-10	T&D - Other Structures	366.100		\$11,946		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$12		\$0	
	2. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To include plant updated to March 31, 2014. (Sharpe)		\$11,935		\$0	
P-11	Mains - Cathodic Protection - TP	367.000		\$9		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$10		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-12	Mains - Steel - TP	367.100		-\$1,589		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1,067		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$37		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$52		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$2,560		\$0	
P-13	Meas. & Reg. Station Equipment - TP	369.000		\$28		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$30		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-18	Land Rights - DP	374.200		\$6		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$6		\$0	
P-20	Mains - Cathodic Protection - DP	376.000		\$42,022		\$0

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$158		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$8		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$41,878		\$0	
P-21	Mains - Steel - DP	376.100		\$19,469		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$963		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$33		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$47		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$18,592		\$0	
P-22	Mains - Plastic - DP	376.200		\$5,459		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1,786		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$62		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$88		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$12		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include plant updated to March 31, 2014. (Sharpe)		\$3,835		\$0	
P-23	Meas. & Reg. Sta. Equip. - General - DP	378.000		\$91		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$100		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-24	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$25		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$27		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-25	Services - DP	380.000		\$55,352		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$2,507		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$87		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$123		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$16		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include plant updated to March 31, 2014. (Sharpe)		\$53,071		\$0	
P-26	Meters - DP	381.000		\$45,709		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$423		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$15		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$21		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$45,325		\$0	
P-27	Meter Installations - DP	382.000		\$37,130		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$882		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$31		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$43		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$36,328		\$0	
P-28	House Regulators - DP	383.000		\$5,405		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$126		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$4		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$5,290		\$0	
P-29	House Regulators Installations - DP	384.000		\$6,457		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$65		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	4. To include plant updated to March 31, 2014. (Sharpe)		\$6,397		\$0	
P-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$57		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$62		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
P-39	Structures & Improvements - GP	390.000		\$34		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$37		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
P-42	Office Furniture & Equipment - GP	391.000		\$13		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$15		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-43	Transportation Equipment - GP	392.000		\$38,091		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$62		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	4. To include plant updated to March 31, 2014. (Sharpe)		\$38,034		\$0	
P-44	Transportation Equip < 12,000 LB	392.100		\$54,735		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$53		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	4. To include plant updated to March 31, 2014. (Sharpe)		\$54,687		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-45	Stores Equipment - GP	393.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$2,180		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$81		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$2,107		\$0	
P-48	Power Operated Equipment - GP	396.000		\$16		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$17		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-53	Miscellaneous Equipment	398.000		\$77		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$85		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-54	OTH - Other Tangible Property	399.000		-\$24,554		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$24,554		\$0	
P-55	OTH - Other Tangible Prop - PC Hardware	399.400		\$72		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$80		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-58	Land and Land Rights - Corporate	374.000		\$7,115		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$7,115		\$0	
P-59	Structures & Improvements - Corporate	390.000		\$293,423		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$293,423		\$0	
P-60	Office Furniture & Equip - Corporate	391.000		\$38,548		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$38,548		\$0	
P-64	Other Tangible Property - Corporate	399.000		-\$611,944		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		-\$611,944		\$0	

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-65	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$1,368		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$1,368		\$0	
P-66	Other Tangible Prop - Network - H/W - Corporate	399.300		\$14,016		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$14,016		\$0	
P-67	Other Tangible Prop - PC Hardware - Corporate	399.400		\$120,845		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$120,845		\$0	
P-68	Other Tangible Prop - PC Software - Corporate	399.500		\$585,383		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$585,383		\$0	
P-71	ICC Adjustment			-\$3,887		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$3,887		\$0	
Total Plant Adjustments				\$731,194		\$0

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises & Consents	\$4,075	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$1,460	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$5,535		\$0
6		TRANSMISSION PLANT			
7	365.000	Land and Land Rights - TP	\$0	0.00%	\$0
8	365.100	Rights of Way - TP	\$18,880	0.00%	\$0
9	366.000	Structures & Improvements - TP	-\$11,028	3.24%	-\$357
10	366.100	T&D - Other Structures	\$11,946	3.24%	\$387
11	367.000	Mains - Cathodic Protection - TP	\$10,552	1.53%	\$161
12	367.100	Mains - Steel - TP	\$1,095,173	1.53%	\$16,756
13	369.000	Meas. & Reg. Station Equipment - TP	\$30,991	3.60%	\$1,116
14		TOTAL TRANSMISSION PLANT	\$1,156,514		\$18,063
15		DISTRIBUTION PLANT			
16	374.000	Land and Land Rights - DP	\$0	0.00%	\$0
17	374.100	T&D Land - DP	\$150	0.00%	\$0
18	374.200	Land Rights - DP	\$5,663	0.00%	\$0
19	375.000	Structures & Improvements - DP	\$0	2.33%	\$0
20	376.000	Mains - Cathodic Protection - DP	\$162,263	1.53%	\$2,483
21	376.100	Mains - Steel - DP	\$989,077	1.53%	\$15,133
22	376.200	Mains - Plastic - DP	\$1,834,005	1.53%	\$28,060
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$102,928	3.00%	\$3,088
24	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$27,995	3.21%	\$899
25	380.000	Services - DP	\$2,573,601	5.00%	\$128,680
26	381.000	Meters - DP	\$434,004	2.16%	\$9,374
27	382.000	Meter Installations - DP	\$905,904	3.00%	\$27,177
28	383.000	House Regulators - DP	\$129,296	4.55%	\$5,883
29	384.000	House Regulators Installations - DP	\$66,907	3.33%	\$2,228
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$63,872	3.60%	\$2,299
31	387.000	Other Equipment - DP	\$0	4.50%	\$0
32		TOTAL DISTRIBUTION PLANT	\$7,295,665		\$225,304
33		PRODUCTION PLANT			
34		TOTAL PRODUCTION PLANT	\$0		\$0
35		TESTING			
36		TOTAL TESTING	\$0		\$0
37		GENERAL PLANT			
38	389.000	Land and Land Rights - GP	\$0	0.00%	\$0

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	390.000	Structures & Improvements - GP	\$37,658	5.00%	\$1,883
40	390.100	Structures - Frame - GP	\$0	5.00%	\$0
41	390.300	Improvements - GP	\$0	5.00%	\$0
42	391.000	Office Furniture & Equipment - GP	\$15,912	4.75%	\$756
43	392.000	Transportation Equipment - GP	\$63,562	10.39%	\$6,604
44	392.100	Transportation Equip < 12,000 LB	\$54,735	10.39%	\$5,687
45	393.000	Stores Equipment - GP	\$1,435	4.50%	\$65
46	394.000	Tools, Shop, & Garage Equipment - GP	\$83,156	4.50%	\$3,742
47	395.000	Laboratory Equipment - GP	\$360	4.00%	\$14
48	396.000	Power Operated Equipment - GP	\$17,868	7.92%	\$1,415
49	396.100	Ditchers - GP	\$0	7.92%	\$0
50	396.200	Backhoes - GP	\$0	7.92%	\$0
51	397.000	Communication Equipment - GP	\$0	4.55%	\$0
52	397.300	Communication Equip - Telemetry	\$0	4.55%	\$0
53	398.000	Miscellaneous Equipment	\$87,772	3.60%	\$3,160
54	399.000	OTH - Other Tangible Property	-\$24,554	4.75%	-\$1,166
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$82,508	4.75%	\$3,919
56		TOTAL GENERAL PLANT	\$420,412		\$26,079
57		GENERAL PLANT - ALLOCATED			
58	374.000	Land and Land Rights - Corporate	\$7,115	0.00%	\$0
59	390.000	Structures & Improvements - Corporate	\$296,393	5.00%	\$14,820
60	391.000	Office Furniture & Equip - Corporate	\$45,617	4.75%	\$2,167
61	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$8,730	10.39%	\$907
62	394.000	Tools, Shop, and Garage Equip - Corporate	\$400	4.50%	\$18
63	398.000	Miscellaneous Equipment - Corporate	\$6,140	3.60%	\$221
64	399.000	Other Tangible Property - Corporate	\$11,255	4.75%	\$535
65	399.100	Other Tangible Prop - Servers - H/W - Corporate	\$1,368	4.75%	\$65
66	399.300	Other Tangible Prop - Network - H/W - Corporate	\$14,016	4.75%	\$666
67	399.400	Other Tangible Prop - PC Hardware - Corporate	\$120,845	4.75%	\$5,740
68	399.500	Other Tangible Prop - PC Software - Corporate	\$585,383	4.75%	\$27,806
69		TOTAL GENERAL PLANT - ALLOCATED	\$1,097,262		\$52,945
70		INCENTIVE COMPENSATION CAPITALIZATION			
71		ICC Adjustment	-\$3,887	0.00%	\$0
72		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$3,887		\$0

Liberty Utilities (Midstates Natural Gas) Corp.
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 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
73		Total Depreciation	<u>\$9,971,501</u>		<u>\$322,391</u>

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$4,071	R-3	\$0	\$4,071	100.0000%	\$0	\$4,071
4	303.000	Misc. Intangible Plant	\$1,459	R-4	\$0	\$1,459	100.0000%	\$0	\$1,459
5		TOTAL INTANGIBLE PLANT	\$5,530		\$0	\$5,530		\$0	\$5,530
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	366.000	Structures & Improvements - TP	\$756	R-9	-\$74	\$682	100.0000%	\$0	\$682
10	366.100	T&D - Other Structures	\$189	R-10	\$6	\$195	100.0000%	\$0	\$195
11	367.000	Mains - Cathodic Protection - TP	\$7,210	R-11	\$204	\$7,414	100.0000%	\$0	\$7,414
12	367.100	Mains - Steel - TP	\$726,307	R-12	\$20,315	\$746,622	100.0000%	\$0	\$746,622
13	369.000	Meas. & Reg. Station Equipment - TP	\$28,345	R-13	\$847	\$29,192	100.0000%	\$0	\$29,192
14		TOTAL TRANSMISSION PLANT	\$762,807		\$21,298	\$784,105		\$0	\$784,105
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	374.100	T&D Land - DP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	374.200	Land Rights - DP	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	375.000	Structures & Improvements - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	376.000	Mains - Cathodic Protection - DP	\$68,987	R-20	\$1,950	\$70,937	100.0000%	\$0	\$70,937
21	376.100	Mains - Steel - DP	\$324,154	R-21	\$9,529	\$333,683	100.0000%	\$0	\$333,683
22	376.200	Mains - Plastic - DP	\$576,037	R-22	\$16,538	\$592,575	100.0000%	\$0	\$592,575
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$37,179	R-23	\$1,163	\$38,342	100.0000%	\$0	\$38,342
24	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$25,496	R-24	\$762	\$26,258	100.0000%	\$0	\$26,258
25	380.000	Services - DP	\$297,494	R-25	\$1,974	\$299,468	100.0000%	\$0	\$299,468
26	381.000	Meters - DP	\$162,409	R-26	\$4,986	\$167,395	100.0000%	\$0	\$167,395
27	382.000	Meter Installations - DP	\$151,171	R-27	\$5,183	\$156,354	100.0000%	\$0	\$156,354
28	383.000	House Regulators - DP	\$102,084	R-28	\$3,051	\$105,135	100.0000%	\$0	\$105,135
29	384.000	House Regulators Installations - DP	\$38,309	R-29	\$1,145	\$39,454	100.0000%	\$0	\$39,454
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$19,758	R-30	\$592	\$20,350	100.0000%	\$0	\$20,350
31	387.000	Other Equipment - DP	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32		TOTAL DISTRIBUTION PLANT	\$1,803,078		\$46,873	\$1,849,951		\$0	\$1,849,951
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land and Land Rights - GP	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	Structures & Improvements - GP	\$17,706	R-39	\$563	\$18,269	100.0000%	\$0	\$18,269
40	390.100	Structures - Frame - GP	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	390.300	Improvements - GP	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	391.000	Office Furniture & Equipment - GP	\$10,214	R-42	\$306	\$10,520	100.0000%	\$0	\$10,520
43	392.000	Transportation Equipment - GP	\$6,944	R-43	\$207	\$7,151	100.0000%	\$0	\$7,151
44	392.100	Transportation Equip < 12,000 LB	\$0	R-44	\$5	\$5	100.0000%	\$0	\$5
45	393.000	Stores Equipment - GP	\$1,399	R-45	\$42	\$1,441	100.0000%	\$0	\$1,441
46	394.000	Tools, Shop, & Garage Equipment - GP	\$8,986	R-46	\$271	\$9,257	100.0000%	\$0	\$9,257
47	395.000	Laboratory Equipment - GP	\$351	R-47	\$10	\$361	100.0000%	\$0	\$361
48	396.000	Power Operated Equipment - GP	\$17,417	R-48	\$521	\$17,938	100.0000%	\$0	\$17,938
49	396.100	Ditchers - GP	\$0	R-49	\$0	\$0	100.0000%	\$0	\$0
50	396.200	Backhoes - GP	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	397.000	Communication Equipment - GP	\$0	R-51	\$0	\$0	100.0000%	\$0	\$0
52	397.300	Communication Equip - Telemetering	\$2	R-52	-\$2	\$0	100.0000%	\$0	\$0
53	398.000	Miscellaneous Equipment	\$29,243	R-53	\$877	\$30,120	100.0000%	\$0	\$30,120
54	399.000	OTH - Other Tangible Property	\$0	R-54	-\$1,443	-\$1,443	100.0000%	\$0	-\$1,443
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$8,595	R-55	\$259	\$8,854	100.0000%	\$0	\$8,854
56		TOTAL GENERAL PLANT	\$100,857		\$1,616	\$102,473		\$0	\$102,473
57		GENERAL PLANT - ALLOCATED							
58	374.000	Land and Land Rights - Corporate	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	390.000	Structures & Improvements - Corporate	\$2	R-59	\$1,332	\$1,334	100.0000%	\$0	\$1,334

Liberty Utilities (Midstates Natural Gas) Corp.
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 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60	391.000	Office Furniture & Equip - Corporate	\$0	R-60	\$331	\$331	100.0000%	\$0	\$331
61	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$1	R-61	\$752	\$753	100.0000%	\$0	\$753
62	394.000	Tools, Shop, and Garage Equip - Corporate	\$0	R-62	\$29	\$29	100.0000%	\$0	\$29
63	398.000	Miscellaneous Equipment - Corporate	\$1	R-63	\$483	\$484	100.0000%	\$0	\$484
64	399.000	Other Tangible Property - Corporate	\$1	R-64	\$803	\$804	100.0000%	\$0	\$804
65	399.100	Other Tangible Prop - Servers - H/W - Corporate	\$0	R-65	\$98	\$98	100.0000%	\$0	\$98
66	399.300	Other Tangible Prop - Network - H/W - Corporate	\$1	R-66	\$1,000	\$1,001	100.0000%	\$0	\$1,001
67	399.400	Other Tangible Prop - PC Hardware - Corporate	\$10	R-67	\$8,579	\$8,589	100.0000%	\$0	\$8,589
68	399.500	Other Tangible Prop - PC Software - Corporate	\$50	R-68	\$41,532	\$41,582	100.0000%	\$0	\$41,582
69		TOTAL GENERAL PLANT - ALLOCATED	\$66		\$54,939	\$55,005		\$0	\$55,005
70		INCENTIVE COMPENSATION CAPITALIZATION							
71		ICC Adjustment	\$0	R-71	-\$118	-\$118	100.0000%	\$0	-\$118
72		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$118	-\$118		\$0	-\$118
73		TOTAL DEPRECIATION RESERVE	\$2,672,338		\$124,608	\$2,796,946		\$0	\$2,796,946

Liberty Utilities (Midstates Natural Gas) Corp.
 GR-2014-0152
 Western Missouri District (WEMO)
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-9	Structures & Improvements - TP	366.000		-\$74		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$97		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$23		\$0	
R-10	T&D - Other Structures	366.100		\$6		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6		\$0	
R-11	Mains - Cathodic Protection - TP	367.000		\$204		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$204		\$0	
R-12	Mains - Steel - TP	367.100		\$20,315		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$14		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$20,302		\$0	
R-13	Meas. & Reg. Station Equipment - TP	369.000		\$847		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$846		\$0	
R-20	Mains - Cathodic Protection - DP	376.000		\$1,950		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$1,948		\$0	

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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-21	Mains - Steel - DP	376.100		\$9,529		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$12		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$9,518		\$0	
R-22	Mains - Plastic - DP	376.200		\$16,538		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$23		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$16,517		\$0	
R-23	Meas. & Reg. Sta. Equip - General - DP	378.000		\$1,163		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$3		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$1,160		\$0	
R-24	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$762		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$761		\$0	
R-25	Services - DP	380.000		\$1,974		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$104		\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$1,879		\$0	
R-26	Meters - DP	381.000		\$4,986		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$8		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$4,978		\$0	
R-27	Meter Installations - DP	382.000		\$5,183		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$22		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$5,163		\$0	
R-28	House Regulators - DP	383.000		\$3,051		\$0
	1. To adjust reserve for capitalized depreciation.		\$5		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$3,046		\$0	
R-29	House Regulators Installations - DP	384.000		\$1,145		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To update reserve through March 31, 2014. (Sharpe)		\$1,143		\$0	
R-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$592		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$590		\$0	
R-39	Structures & Improvements - GP	390.000		\$563		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$561		\$0	
R-42	Office Furniture & Equipment - GP	391.000		\$306		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$305		\$0	
R-43	Transportation Equipment - GP	392.000		\$207		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$202		\$0	
R-44	Transportation Equip < 12,000 LB	392.100		\$5		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
R-45	Stores Equipment - GP	393.000		\$42		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$42		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		\$271		\$0

Liberty Utilities (Midstates Natural Gas) Corp.
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$3		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$268		\$0	
R-47	Laboratory Equipment - GP	395.000		\$10		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-48	Power Operated Equipment - GP	396.000		\$521		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$520		\$0	
R-52	Communication Equip - Telemetry	397.300		-\$2		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$2		\$0	
R-53	Miscellaneous Equipment	398.000		\$877		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$3		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$874		\$0	
R-54	OTH - Other Tangible Property	399.000		-\$1,443		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1,443		\$0	
R-55	OTH - Other Tangible Prop - PC Hardware	399.400		\$259		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$256		\$0	
	2. To adjust reserve for capitalized depreciation. (Sharpe)		\$3		\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-59	Structures & Improvements - Corporate	390.000		\$1,332		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$1,332		\$0	
R-60	Office Furniture & Equip - Corporate	391.000		\$331		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$331		\$0	
R-61	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$752		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$752		\$0	
R-62	Tools, Shop, and Garage Equip - Corporate	394.000		\$29		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$29		\$0	
R-63	Miscellaneous Equipment - Corporate	398.000		\$483		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$483		\$0	
R-64	Other Tangible Property - Corporate	399.000		\$803		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$803		\$0	
R-65	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$98		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$98		\$0	
R-66	Other Tangible Prop - Network - H/W - Corporate	399.300		\$1,000		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$1,000		\$0	

Liberty Utilities (Midstates Natural Gas) Corp.
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 Western Missouri District (WEMO)
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-67	Other Tangible Prop - PC Hardware - Corporate	399.400		\$8,579		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$8,579		\$0	
R-68	Other Tangible Prop - PC Software - Corporate	399.500		\$41,532		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$41,532		\$0	
R-71	ICC Adjustment			-\$118		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$118		\$0	
Total Reserve Adjustments				<u>\$124,608</u>		<u>\$0</u>

Liberty Utilities (Midstates Natural Gas) Corp.
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 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-K, ESPP	\$297,203	37.28	14.00	23.28	0.063781	\$18,956
3	Pension	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$70,116	37.28	6.58	30.70	0.084110	\$5,897
6	Uncollectibles	\$40,868	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$74,309	37.28	32.38	4.90	0.013425	\$998
8	TOTAL OPERATION AND MAINT. EXPENSE	\$482,496					\$25,851
9	TAXES						
10	Property Tax	\$146,010	37.28	182.50	-145.22	-0.397863	-\$58,092
11	Payroll Tax	\$24,228	37.28	18.87	18.41	0.050438	\$1,222
12	Sales Tax	\$83,944	37.28	21.27	16.01	0.043863	\$3,682
13	TOTAL TAXES	\$254,182					-\$53,188
14	OTHER EXPENSES						
15	Purchased Gas	\$2,078,595	37.28	40.16	-2.88	-0.007890	-\$16,400
16	MOPSC Assessment	\$48,744	37.28	-31.13	68.41	0.187425	\$9,136
17	TOTAL OTHER EXPENSES	\$2,127,339					-\$7,264
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$34,601
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$128,986	37.28	37.50	-0.22	-0.000603	-\$78
21	State Tax Offset	\$21,559	37.28	37.50	-0.22	-0.000603	-\$13
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$154,576	37.28	91.15	-53.87	-0.147589	-\$22,814
24	TOTAL OFFSET FROM RATE BASE	\$305,121					-\$22,905
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$57,506

Liberty Utilities (Midstates Natural Gas) Corp.
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Jurts. Labor L + M = K	M MO Adj. Jurts. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480,000	Residential Revenue	\$1,120,074	See note (1)	See note (1)	Rev-2	See note (1)	\$1,120,074	100.0000%	-\$16,789	\$1,103,285	See note (1)	See note (1)
Rev-3	481,100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0,000	Sm. Gen. Service	\$138,780			Rev-4		\$138,780	100.0000%	-\$7,554	\$131,226		
Rev-5	0,000	Med. Gen. Service	\$149,116			Rev-5		\$149,116	100.0000%	\$13,964	\$163,080		
Rev-6	0,000	Lg. Gen. Service	\$72,359			Rev-6		\$72,359	100.0000%	-\$214	\$72,145		
Rev-7	481,200	Interruptible Industrial	\$109,311			Rev-7		\$109,311	100.0000%	-\$109,311	\$0		
Rev-8	483,000	Small General Service Transportation	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	489,000	Medium General Service Transportation	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	0,000	Large General Service Transportation	\$0			Rev-10		\$0	100.0000%	\$0	\$0		
Rev-11	495,000	Other Gas Revenue - Oper. Rev.	\$21,944			Rev-11		\$21,944	100.0000%	\$6,678	\$28,622		
Rev-12		TOTAL OPERATING REVENUES	\$1,611,584					\$1,611,584		-\$113,226	\$1,498,358		
1		MANUFACTURED GAS PRODUCTION EXPENSES											
2	733,000	Gas Mixing Expenses - MGPE	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735,000	Misc. Production Expenses - MGPE	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	742,000	Maint. of Production Equipment - MGPE	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
6		GAS SUPPLY EXPENSES											
7		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE											
9	820,000	Meas. & Reg. Station Expenses - NGSE	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	826,000	Rents - NGSE	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841,000	Operation Labor & Expenses - NGSE	\$0	\$0	\$0	E-11	\$9	\$9	100.0000%	\$0	\$9	\$9	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$9	\$9		\$0	\$9	\$9	\$0
13		TESTING											
14		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES											
16	851,000	Operating Supervision & Engineering - TE	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	852,000	Communication System Expenses	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	866,000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857,000	Meas. & Reg. Station Expenses - TE	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	-\$61,006	\$0	-\$61,006	E-20	\$61,006	\$0	100.0000%	\$0	\$0	\$0	\$0
21	861,000	Maint. Supervision & Engin. - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	863,000	Maint. of Mains - TE	\$4,365	\$4,365	\$0	E-22	\$588	\$4,953	100.0000%	\$0	\$4,953	\$4,953	\$0
23	864,000	Maint. of Compressor Station Equip - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865,000	Maint. of Meas. & Regul. Equip - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	867,000	Maint. of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES	-\$56,641	\$4,365	-\$61,006		\$61,594	\$4,953		\$0	\$4,953	\$4,953	\$0
27		PRODUCTION EXPENSES											
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES											

Liberty Utilities (Midstates Natural Gas) Corp.
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 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non-Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
30	870,000	Operating Supervisor & Engineering - DE	\$7,600	\$7,613	-\$13	E-30	\$848	\$8,448	100.0000%	\$0	\$8,448	\$8,461	-\$13
31	871,000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871,100	Load Dispatching & Odorization - DE	\$717	\$0	\$717	E-32	\$0	\$717	100.0000%	\$0	\$717	\$0	\$717
33	872,000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874,000	Mains & Service Expenses - DE	\$267,370	\$135,203	\$132,167	E-34	-\$49,278	\$218,092	100.0000%	\$0	\$218,092	\$85,925	\$132,167
35	875,000	Meas. & Reg. Sta. Equip - General	\$646	\$646	\$0	E-35	\$262	\$908	100.0000%	\$0	\$908	\$908	\$0
36	876,000	Meas. & Reg. Sta. Equip - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877,000	Meas. & Reg. Sta. Equip - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878,000	Meter & House Regulator Expenses - DE	\$17,631	\$17,631	\$0	E-38	\$9,018	\$26,649	100.0000%	\$0	\$26,649	\$26,649	\$0
39	879,000	Customer Installations Expenses - DE	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880,000	Other Expenses - DE	\$564	\$290	\$274	E-40	-\$227	\$337	100.0000%	\$0	\$337	\$63	\$274
41	881,000	Rents - DE	\$6,341	\$3,375	\$2,966	E-41	-\$890	\$5,451	100.0000%	\$0	\$5,451	\$2,485	\$2,966
42	885,000	Maint. Supervisor & Engineering - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886,000	Maints. Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887,000	Mains - DE	\$0	\$0	\$0	E-44	\$1,244	\$1,244	100.0000%	\$0	\$1,244	\$1,244	\$0
45	888,000	Compressor Station Equip - DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890,000	Meas. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891,000	Meas. & Reg. Sta. Equip. - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892,000	Services - DE	\$0	\$0	\$0	E-48	\$112	\$112	100.0000%	\$0	\$112	\$112	\$0
49	893,000	Meter & House Regulators - DE	\$672	\$672	\$0	E-49	-\$237	\$435	100.0000%	\$0	\$435	\$435	\$0
50	894,000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895,000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$301,541	\$165,430	\$136,111		-\$39,148	\$262,393		\$0	\$262,393	\$126,262	\$136,111
53		CUSTOMER ACCOUNTS EXPENSE											
54	901,000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-54	\$27	\$27	100.0000%	\$0	\$27	\$27	\$0
55	902,000	Meter Reading Expenses	\$22,717	\$22,717	\$0	E-56	\$3,494	\$26,211	100.0000%	\$0	\$26,211	\$26,211	\$0
56	903,000	Customer Records & Collection Expenses	\$2,631	\$2,610	\$21	E-56	\$80	\$2,711	100.0000%	\$0	\$2,711	\$2,690	\$21
57	904,000	Uncollectible Amounts	\$36,298	\$0	\$36,298	E-57	-\$223,080	-\$186,782	100.0000%	\$0	-\$186,782	\$0	-\$186,782
58	905,000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$1,251	\$1,251	100.0000%	\$0	\$1,251	\$0	\$1,251
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$61,646	\$25,327	\$36,319		-\$218,228	-\$156,582		\$0	-\$156,582	\$28,928	-\$185,510
60		CUSTOMER SERVICE & INFO. EXP.											
61	907,000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-61	-\$26	-\$26	100.0000%	\$0	-\$26	-\$26	\$0
62	908,000	Customer Assistance Expenses	\$30,367	\$23,132	\$7,235	E-62	-\$1,965	\$28,402	100.0000%	\$0	\$28,402	\$21,167	\$7,235
63	909,000	Informational & Instructional Advertising Expenses	\$5,028	\$0	\$5,028	E-63	\$408	\$5,436	100.0000%	\$0	\$5,436	\$926	\$4,510
64	910,000	Misc. Customer Service & Info. Expenses	\$36	\$0	\$36	E-64	\$0	\$36	100.0000%	\$0	\$36	\$0	\$36
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$35,431	\$23,132	\$12,299		-\$1,583	\$33,848		\$0	\$33,848	\$22,067	\$11,781
66		SALES EXPENSES											
67	911,000	Supervision - Sales Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912,000	Demonstrating & Selling Expenses	\$27	\$27	\$0	E-68	\$4	\$31	100.0000%	\$0	\$31	\$31	\$0
69	913,000	Advertising Expenses	\$975	\$0	\$975	E-69	-\$796	\$179	100.0000%	\$0	\$179	\$0	\$179
70	916,000	Supervision - SE	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	916,000	Misc. Sales Expenses	\$93	\$0	\$93	E-71	-\$93	\$0	100.0000%	\$0	\$0	\$0	\$0
72		TOTAL SALES EXPENSES	\$1,095	\$27	\$1,068		-\$885	\$210		\$0	\$210	\$31	\$179
73		ADMIN. & GENERAL EXPENSES											
74	920,000	Admin. & General Salaries	\$43,715	\$43,715	\$0	E-74	\$12,589	\$56,304	100.0000%	\$0	\$56,304	\$56,304	\$0
75	921,000	Office Supplies & Expenses	\$75,173	\$23,326	\$51,847	E-75	-\$2,576	\$72,598	100.0000%	\$0	\$72,598	\$21,236	\$51,362

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76	922,000	Admin. Expenses Transferred	\$46,376	-\$43,210	-\$3,166	E-76	\$0	-\$46,376	100.0000%	\$0	-\$46,376	-\$43,210	-\$3,166
77	923,000	Outside Services Employed	\$195,283	\$1,616	\$193,667	E-77	-\$101,296	\$93,987	100.0000%	\$0	\$93,987	\$1,616	\$92,371
78	924,000	Property Insurance - Debits	\$25,614	\$0	\$25,614	E-78	\$0	\$25,614	100.0000%	\$0	\$25,614	\$0	\$25,614
79	925,000	Injuries & Damages	\$0	\$0	\$0	E-79	\$203	\$203	100.0000%	\$0	\$203	\$0	\$203
80	926,000	Employee Pensions & Benefits	\$139,026	\$139,026	\$0	E-80	-\$18,945	\$120,081	100.0000%	\$0	\$120,081	\$121,699	-\$1,518
81	927,000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	928,000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$13,018	\$13,018	100.0000%	\$0	\$13,018	\$0	\$13,018
83	929,000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	930,000	Misc. General Expense - A&G	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	930,100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86	930,200	Misc. General Expenses	\$2,867	\$0	\$2,867	E-86	-\$776	\$2,091	100.0000%	\$0	\$2,091	\$0	\$2,091
87	931,000	Rents - Admin. Gen. Exp.	\$434	\$0	\$434	E-87	-\$289	\$145	100.0000%	\$0	\$145	\$0	\$145
88		TOTAL ADMIN. & GENERAL EXPENSES	\$435,736	\$164,473	\$271,263		-\$98,971	\$337,665		\$0	\$337,665	\$157,545	\$180,120
89		DEPRECIATION EXPENSE											
90	403,000	Depreciation Expense, Dep. Exp.	\$251,399	See note (1)	See note (1)	E-90	See note (1)	\$251,399	100.0000%	\$63,942	\$315,341	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$251,399	\$0	\$0		\$0	\$251,399		\$63,942	\$315,341	\$0	\$0
92		AMORTIZATION EXPENSE											
93	407,400	Energy Efficiency Amortization	\$0	\$0	\$0	E-93	\$3,503	\$3,503	100.0000%	\$0	\$3,503	\$0	\$3,503
94		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$3,503	\$3,503		\$0	\$3,503	\$0	\$3,503
95		OTHER OPERATING EXPENSES											
96	408,000	Property Taxes/Ad Valorem Taxes	\$128,228	\$0	\$128,228	E-96	\$17,782	\$146,010	100.0000%	\$0	\$146,010	\$0	\$146,010
97	408,000	Payroll Taxes	\$17,223	\$17,223	\$0	E-97	\$7,005	\$24,228	100.0000%	\$0	\$24,228	\$24,228	\$0
98	408,000	Gross Receipts Tax	\$0	\$0	\$0	E-98	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
99	408,000	Missouri Franchise Taxes	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100	408,000	Allocated Taxes	\$20,523	\$0	\$20,523	E-100	-\$20,188	\$335	100.0000%	\$0	\$335	\$0	\$335
101		TOTAL OTHER OPERATING EXPENSES	\$166,974	\$17,223	\$148,751		\$4,599	\$170,573		\$0	\$170,573	\$24,228	\$146,345
102		TOTAL OPERATING EXPENSE	\$1,196,181	\$399,977	\$544,805		-\$288,210	\$807,971		\$63,942	\$971,913	\$364,043	\$292,529
103		NET INCOME BEFORE TAXES	\$415,403					\$703,613		-\$177,168	\$526,445		
104		INCOME TAXES											
105		Current Income Taxes	\$0	See note (1)	See note (1)	E-105	See note (1)	\$0	100.0000%	\$143,513	\$143,513	See note (1)	See note (1)
106		TOTAL INCOME TAXES	\$0					\$0		\$143,513	\$143,513		
107		DEFERRED INCOME TAXES											
108	0,000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-108	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
109	0,000	Amortization of Deferred ITC	\$0			E-109		\$0	100.0000%	\$0	\$0		
110	0,000	Deferred Income Tax - Test Line	\$0			E-110		\$0	100.0000%	\$0	\$0		
111		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
112		NET OPERATING INCOME	\$415,403					\$703,613		-\$320,661	\$382,932		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	\$0	\$0	\$0	-\$16,789	-\$16,789
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$77,693	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$60,904	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	-\$7,554	-\$7,554
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$11,990	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$4,435	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$13,964	\$13,964
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$2	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$4,704	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$18,670	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$214	-\$214
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$2,250	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$2,037	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	-\$109,311	-\$109,311
	1. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$2,886	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$106,425	
Rev-11	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$6,678	\$6,678
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$0	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$6,678	
E-11	Operation Labor & Expenses - NGSE	841,000	\$9	\$0	\$9	\$0	\$0	\$0
	1. To annualize payroll. (Ferguson)		\$9	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$61,006	\$61,006	\$0	\$0	\$0
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$61,006		\$0	\$0	
E-22	MainL of Mains - TE	863,000	\$588	\$0	\$588	\$0	\$0	\$0
	1. To disallow certain Incentive compensation & restrictive stock/stock options. (Ferguson)		-\$152	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$740	\$0		\$0	\$0	

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E-30	Operating Supervisor & Engineering - DE	870.000	\$848	\$0	\$848	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$260	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,108	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	-\$49,278	\$0	-\$49,278	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,644	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$46,634	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Equip - General	875.000	\$262	\$0	\$262	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$28	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$290	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878.000	\$9,018	\$0	\$9,018	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$820	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$9,838	\$0		\$0	\$0	
E-40	Other Expenses - DE	880.000	-\$227	\$0	-\$227	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$225	\$0		\$0	\$0	
E-41	Rents - DE	881.000	-\$890	\$0	-\$890	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$76	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$814	\$0		\$0	\$0	
E-44	Mains - DE	887.000	\$1,244	\$0	\$1,244	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$38	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,282	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$112	\$0	\$112	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$115	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	-\$237	\$0	-\$237	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$13	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$224	\$0		\$0	\$0	

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E-64	Supervision - Cust. Acct. Exp.	901.000	\$27	\$0	\$27	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$28	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$3,494	\$0	\$3,494	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$807	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$4,301	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$80	\$0	\$80	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$83	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$163	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	-\$223,080	-\$223,080	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$223,080		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$1,251	\$1,251	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$1,251		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	-\$26	\$0	-\$26	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$27	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	-\$1,965	\$0	-\$1,965	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$651	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,314	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$926	-\$518	\$408	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$29	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$955	\$0		\$0	\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		\$0	-\$575		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$57		\$0	\$0	
E-68	Demonstrating & Selling Expenses	912.000	\$4	\$0	\$4	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	

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	2. To annualize payroll. (Ferguson)		\$5	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$796	-\$796	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$7		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$789		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$93	-\$93	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$93		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$12,589	\$0	\$12,589	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,733	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$14,322	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	-\$2,090	-\$486	-\$2,576	\$0	\$0	\$0
	1. To annualize postage expense. (Boateng)		\$0	\$1,390		\$0	\$0	
	2. To annualize rents/leases. (Hanneken)		\$0	\$2,504		\$0	\$0	
	3. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$653	\$0		\$0	\$0	
	4. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$1,317		\$0	\$0	
	5. To annualize payroll. (Ferguson)		-\$1,437	\$0		\$0	\$0	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		\$0	-\$645		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$1,034		\$0	\$0	
	8. To remove certain dues and donations costs. (Sharpe)		\$0	-\$1,122		\$0	\$0	
	9. To remove relocation expenses. (Ferguson)		\$0	-\$261		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$101,296	-\$101,296	\$0	\$0	\$0
	1. To annualize outside auditor expenses. (Sharpe)		\$0	-\$2,223		\$0	\$0	
	2. To annualize APUC allocated legal expense. (Boateng)		\$0	\$109		\$0	\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		\$0	-\$71,417		\$0	\$0	
	4. To remove APUC and LUC corporate allocations for items that provide no ratepayer benefit. (Sharpe)		\$0	-\$106		\$0	\$0	
	5. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$20		\$0	\$0	
	6. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$33		\$0	\$0	

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	7. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$243		\$0	\$0	
	8. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$1,098		\$0	\$0	
	9. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$547		\$0	\$0	
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$14,897		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$18,220		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$7,425		\$0	\$0	
	13. To remove relocation expense. (Ferguson)		\$0	-\$26		\$0	\$0	
E-79	Injuries & Damages	925.000	\$0	\$203	\$203	\$0	\$0	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$203		\$0	\$0	
E-80	Employee Pensions & Benefits	926.000	-\$17,427	-\$1,518	-\$18,945	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$14,387	\$0		\$0	\$0	
	2. To normalize pension expense. (Boateng)		-\$7,792	\$0		\$0	\$0	
	3. To normalize OPEB expense. (Boateng)		-\$24,022	\$0		\$0	\$0	
	4. To remove relocation expense. (Ferguson)		\$0	-\$1,518		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$13,018	\$13,018	\$0	\$0	\$0
	1. To annualize MOPSC Assessment. (Sharpe)		\$0	\$9,490		\$0	\$0	
	2. To normalize rate case expense over 3 years. (Boateng)		\$0	\$3,528		\$0	\$0	
E-86	Misc. General Expenses	930.200	\$0	-\$776	-\$776	\$0	\$0	\$0
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$454		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$322		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	-\$289	-\$289	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$289		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$83,942	\$83,942
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$70,992	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$7,050	
E-93	Energy Efficiency Amortization	407.400	\$0	\$3,603	\$3,603	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Amortization of Energy Efficiency Regulatory Asset as of 3/31/14 per GR-2010-0192 Stipulation. (Hanneken)		\$0	\$3,503		\$0	\$0	
E-96	Property Taxes/Ad Valorem Taxes	408,000	\$0	\$17,782	\$17,782	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$17,782		\$0	\$0	
E-97	Payroll Taxes	408,000	\$7,005	\$0	\$7,005	\$0	\$0	\$0
	1. To annualize payroll taxes. (Ferguson)		\$7,005	\$0		\$0	\$0	
E-100	Allocated Taxes	408,000	\$0	-\$20,188	-\$20,188	\$0	\$0	\$0
	1. To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$20,188		\$0	\$0	
E-105	Current Income Taxes		\$0	\$0	\$0	\$0	\$143,513	\$143,513
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$143,513	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$113,226	-\$113,226
Total Operating & Maint. Expense			-\$35,834	-\$252,276	-\$288,210	\$0	\$207,455	\$207,455

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.34% Return	E 6.57% Return	F 6.80% Return
1	TOTAL NET INCOME BEFORE TAXES		\$526,445	\$522,288	\$544,666	\$567,140
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$315,341	\$315,341	\$315,341	\$315,341
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$315,341	\$315,341	\$315,341	\$315,341
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.5760%	\$154,576	\$154,576	\$154,576	\$154,576
7	Tax Straight-Line Depreciation		\$315,341	\$315,341	\$315,341	\$315,341
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$469,917	\$469,917	\$469,917	\$469,917
9	NET TAXABLE INCOME		\$371,869	\$367,712	\$390,090	\$412,564
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$371,869	\$367,712	\$390,090	\$412,564
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$20,552	\$20,322	\$21,559	\$22,801
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$351,317	\$347,390	\$368,531	\$389,763
15	Federal Income Tax at the Rate of	35.000%	\$122,961	\$121,587	\$128,986	\$136,417
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$122,961	\$121,587	\$128,986	\$136,417
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$371,869	\$367,712	\$390,090	\$412,564
20	Deduct Federal Income Tax at the Rate of	35.000%	\$43,036	\$42,555	\$45,145	\$47,746
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable income - MO. Inc. Tax		\$328,833	\$325,157	\$344,945	\$364,818
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$20,552	\$20,322	\$21,559	\$22,801
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$371,869	\$367,712	\$390,090	\$412,564
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$371,869	\$367,712	\$390,090	\$412,564
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$122,961	\$121,587	\$128,986	\$136,417
34	State Income Tax		\$20,552	\$20,322	\$21,559	\$22,801
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$143,513	\$141,909	\$150,545	\$159,218
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42	TOTAL INCOME TAX		\$143,513	\$141,909	\$150,545	\$159,218

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 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.20%	F Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$2,753,685	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,246,935	54.11%	4.76%	2.576%	2.576%	2.576%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$6,000,620	100.00%		6.339%	6.568%	6.798%
8	PreTax Cost of Capital				8.704%	9.077%	9.451%