

The differences between these methods are illustrated below:

NEMO Customer Classes	Staff's Composite Methodology	Liberty's Composite Methodology	Difference
Residential	\$3.16	\$2.72	\$0.44
Small Gen. Service	\$3.16	\$2.72	\$0.44
Medium Firm Serv	\$13.94	\$12.01	\$1.93
Large Firm Service	\$69.71	\$60.04	\$9.67
Interr Lrg Vol	\$69.71	\$60.04	\$9.67

SEMO Customer Classes	Staff's Composite Methodology	Liberty's Composite Methodology	Difference
Residential	\$1.04	\$1.48	(\$0.44)
Small Gen. Service	\$1.04	\$1.48	(\$0.44)
Medium Firm Serv	\$7.56	\$10.76	(\$3.20)
Large Firm Service	\$37.82	\$53.81	(\$15.99)
Interr Lrg Vol	\$37.82	\$53.81	(\$15.99)

WEMO Customer Classes	Staff's Composite Methodology	Liberty's Composite Methodology	Difference
Residential	\$1.97	\$1.76	\$0.21
Small Gen. Service	\$1.97	\$1.76	\$0.21
Medium Firm Serv	\$9.78	\$8.74	\$1.04
Large Firm Service	\$48.92	\$43.70	\$5.22

**FILED**

OCT - 9 2013

Missouri Public  
Service Commission

Staff Exhibit No. 3  
Date 9-26-13 Reporter K  
File No. 60-204-0006

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Rate Design (GO-2014-0006)**

Total ISRS Revenues **\$1,332,021**  
 Northeast District (NEMO) **\$768,550**  
 Southeast District (SEMO) **\$463,702**  
 West District (WEMO) **\$99,769**

August 2013 ISRS Rate Design							
Rate District & Class	Number of Customers*	Customer Charge	Ratio to		Customer Percentage	ISRS Charge	ISRS Revenues
			Residential Customer Charge	Weighted Customer Numbers			
<i>Northeast District</i>							
Firm Residential	16,314	22.88	1.0000	16,314	80.5422%	3.16	\$619,007
Small Firm GS	2,107	22.68	1.0000	2,107	10.4023%	3.16	79,947
Medium Firm GS	321	100.00	4.4092	1,415	6.9878%	13.94	53,703
Large Firm GS	11	500.00	22.0459	243	1.1972%	69.71	9,201
Interruptible Large Volume	8	500.00	22.0459	176	0.8707%	69.71	6,892
<b>Total NEMO</b>	<b>18,761</b>			<b>20,255</b>	<b>100.0000%</b>		<b>\$768,550</b>
<i>Southeast District</i>							
Firm Residential	28,629	13.75	1.0000	28,629	77.0588%	1.04	\$357,314
Small Firm GS	3,376	13.75	1.0000	3,376	9.0840%	1.04	42,123
Medium Firm GS	543	100.00	7.2727	3,949	10.6292%	7.66	49,288
Large Firm GS	16	500.00	36.3636	592	1.5860%	37.82	7,262
Interruptible Large Volume	17	500.00	36.3636	618	1.6639%	37.82	7,715
<b>Total SEMO</b>	<b>32,590</b>			<b>37,163</b>	<b>100.0000%</b>		<b>\$463,702</b>
<i>West District</i>							
Firm Residential	3,389	20.17	1.0000	3,389	80.4341%	1.97	\$80,248
Small Firm GS	517	20.17	1.0000	517	12.2704%	1.97	12,242
Medium Firm GS	42	100.00	4.9579	208	4.9421%	9.78	4,931
Large Firm GS	4	500.00	24.7893	99	2.3534%	48.92	2,348
Interruptible Large Volume	-	500.00	24.7893	0	0.0000%	0.00	0
<b>Total WEMO</b>	<b>3,952</b>			<b>4,213</b>	<b>100.0000%</b>		<b>\$99,769</b>
<b>Total Missouri</b>	<b>55,293</b>			<b>61,622</b>	<b>100.0000%</b>		<b>\$1,332,021</b>

\*Average Annual Customers per Liberty Utilities Annual Report.

Firm Residential 48,332  
 Small Firm GS 5,999  
 Medium Firm GS 906  
 Large Firm GS 31  
 Interruptible Large Volume 25  
 55,293

\* Due to rounding to the nearest penny, the designed ISRS rates will under collect by \$643. However, it should be noted that the total amount collected will be true-up at a later date.

Schedule JM-1 Updated