

Exhibit No.:  
Issues: Accounting Schedules  
Witness: MoPSC Auditors  
Sponsoring Party: MoPSC Staff  
Type of Exhibit: Accounting Schedules  
Case No.: GR-2014-0152  
Date Prepared: July 30, 2014

## MISSOURI PUBLIC SERVICE COMMISSION

### REGULATORY REVIEW DIVISION UTILITY SERVICES - AUDITING

### REBUTTAL ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.**

**d/b/a LIBERTY UTILITIES**

**CASE NO. GR-2014-0152**

PSC Exhibit No. 19  
Date 9/8/14 Reporter SJP  
File No. \_\_\_\_\_

*Jefferson City, Missouri  
July 2014*

**Exhibit No.:** .  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2014-0152  
**Date Prepared:** 7/30/2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL**

**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. GR-2014-0152**

Jefferson City, MO

Liberty Utilities (Midstates Nat. 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 6.39% Return	C 6.62% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$87,126,096	\$87,126,096	\$87,126,096
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$5,569,971	\$5,769,490	\$5,969,880
4	Net Income Available	\$6,113,029	\$6,113,029	\$6,113,029
5	Additional Net Income Required	-\$543,058	-\$343,539	-\$143,149
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,060,446	\$2,185,836	\$2,311,774
8	Current Income Tax Available	\$2,401,736	\$2,401,736	\$2,401,736
9	Additional Current Tax Required	-\$341,290	-\$215,900	-\$89,962
10	Revenue Requirement	-\$884,348	-\$559,439	-\$233,111
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	-\$884,348	-\$559,439	-\$233,111

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Total Company Compilation  
 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		\$128,680,910
2	Less Accumulated Depreciation Reserve		\$25,811,831
3	Net Plant In Service		\$102,869,079
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$219,096
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		\$4,596,262
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$1,129
12	State Tax Offset	0.0603%	\$189
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$338,188
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		\$20,339,245
20	Total Rate Base		<u>\$87,126,096</u>

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Total Company Compilation  
 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	\$6,143	P-2	\$4	\$6,147	100.0000%	\$0	\$6,147
3	302.000	Franchises & Consents	\$75,761	P-3	\$61	\$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	\$99,658		\$0	\$99,658
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	\$3	\$3,383	100.0000%	\$0	\$3,383
12	366.100	Structures & Improvements (T&D other structures) - TP	\$0	P-12	\$11	\$11	100.0000%	\$0	\$11
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	\$467	\$565,936	100.0000%	\$0	\$565,936
17	370.000	Communication Equipment - TP	\$6,038	P-17	\$5	\$6,043	100.0000%	\$0	\$6,043
18		TOTAL TRANSMISSION PLANT	\$10,233,751		-\$1,091	\$10,232,660		\$0	\$10,232,660
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	\$62	\$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	\$1,123,369	\$18,544,056	100.0000%	\$0	\$18,544,056
26	376.200	Mains - Plastic - DP	\$24,880,324	P-26	\$108,049	\$24,988,373	100.0000%	\$0	\$24,988,373
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	\$1,103,817	\$26,580,105	100.0000%	\$0	\$26,580,105
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	\$611,837	\$10,977,544	100.0000%	\$0	\$10,977,544
33	383.000	House Regulators - DP	\$2,268,925	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		\$4,000,767	\$96,327,782		\$0	\$96,327,782
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

Liberty Utilities (Midstates Nat. 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
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	\$1,019,960	100.0000%	\$0	\$1,019,960
62	399.000	Other Tangible Property	\$730	P-62	\$1	\$731	100.0000%	\$0	\$731
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$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		<b>TOTAL GENERAL PLANT</b>	<b>\$4,384,412</b>		<b>\$2,087,629</b>	<b>\$6,472,041</b>		<b>\$0</b>	<b>\$6,472,041</b>
68		<b>GENERAL PLANT - ALLOCATED</b>							
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 - H/W - Corporate	\$0	P-76	\$19,897	\$19,897	100.0000%	\$0	\$19,897
77	399.300	Other Tangible Property - Network - H/W - 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	\$8,158,760	\$8,158,760	100.0000%	\$0	\$8,158,760
80		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$9,434,284</b>		<b>\$6,171,135</b>	<b>\$15,605,419</b>		<b>\$0</b>	<b>\$15,605,419</b>
81		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
82		ICC Adjustment	\$0	P-82	-\$56,550	-\$56,550	100.0000%	\$0	-\$56,550
83		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>-\$56,550</b>	<b>-\$56,550</b>		<b>\$0</b>	<b>-\$56,550</b>
84		<b>TOTAL PLANT IN SERVICE</b>	<b>\$116,478,950</b>		<b>\$12,201,960</b>	<b>\$128,680,910</b>		<b>\$0</b>	<b>\$128,680,910</b>

Liberty Utilities (Midstates Nat. 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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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-11	Structures & Improvements - TP	366.000		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-12	Structures & Improvements (T&D other structures)	366.100		\$11		\$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	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$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	367.000		\$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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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)		\$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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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-24	<b>Mains - Cathodic Protection - DP</b>	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	<b>Mains - Steel - DP</b>	376.100		\$1,123,359		\$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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$50,871		\$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
	8. To adjust plant to correct erroneous Plant asset classification. (Sharpe)		\$1,043,088		\$0	
P-26	<b>Mains - Plastic - DP</b>	<b>376.200</b>		<b>\$108,049</b>		<b>\$0</b>
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,701		\$0	
	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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
P-28	<b>Meas. &amp; Reg. Sta. Equip - General - DP</b>	<b>378.000</b>		<b>\$12,777</b>		<b>\$0</b>
	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	<b>Meas. &amp; Reg. Sta. Equip - City Gate - DP</b>	<b>379.000</b>		<b>\$5,206</b>		<b>\$0</b>

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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)		-\$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	
P-30	Services - DP	380.000		\$1,103,817		\$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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	8. To adjust plant to correct erroneous Plant asset classification. (Sharpe)		-\$1,043,088		\$0	
P-31	Meters - DP	381.000		\$272,581		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$228		\$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)		-\$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		\$611,837		\$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	
	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	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$43,509		\$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	

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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)		-\$18		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$75,136		\$0	
P-34	<b>House Regulator Installations - DP</b>	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	<b>Ind. Meas. &amp; Reg. Sta. Equip - DP</b>	385.000		\$361		\$0
	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	<b>Other Equipment - DP</b>	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	

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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)		\$20		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$23,749		\$0	
P-43	<b>Land and Land Rights - GP</b>	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	<b>Structures &amp; Improvements - GP</b>	390.000		\$620,125		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$152		\$0	
	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	<b>Structures &amp; Improvements - Structure Frame</b>	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	



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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)		\$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	
	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	

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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 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	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$7		\$0	
P-51	Tools, Shop, & Garage Equipment - GP	394.000		\$121,588		\$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	

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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-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	
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	

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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)		-\$6		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$125		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-57	<b>Communication Equipment - GP</b>	<b>397.000</b>		<b>\$7,249</b>		<b>\$0</b>
	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	<b>Communication Equip - Fixed Radios</b>	<b>397.200</b>		<b>\$11</b>		<b>\$0</b>
	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	<b>Communication Equip - Telemetry</b>	<b>397.300</b>		<b>\$3</b>		<b>\$0</b>
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-61	<b>Miscellaneous Equipment</b>	<b>398.000</b>		<b>\$181,719</b>		<b>\$0</b>
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$82		\$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)		-\$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	<b>Other Tangible Property</b>	399.000		\$1		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-63	<b>OTH - Other Tangible Prop - Network - H/W</b>	399.300		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-64	<b>OTH - Other Tangible Prop - PC Hardware</b>	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	<b>OTH - Other Tangible Prop - PC Software</b>	399.500		\$149,289		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$12		\$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)		-\$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
	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 - Corp	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 - Corp	399.300		\$203,901		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$203,901		\$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-78	Other Tangible Property - PC Hardware - Corpor	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 - Corpor	399.500		\$8,158,760		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$8,515,964		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$357,204		\$0	
P-82	ICC Adjustment			-\$56,550		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$56,550		\$0	
<b>Total Plant Adjustments</b>				<b>\$12,201,960</b>		<b>\$0</b>

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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	\$3,383	3.24%	\$110
12	366.100	Structures & Improvements (T&D other structures) - TP	\$11	3.24%	\$0
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	\$10,232,660		\$166,418
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	\$18,544,056	1.53%	\$283,724
26	376.200	Mains - Plastic - DP	\$24,988,373	1.53%	\$382,322
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	\$26,580,105	5.00%	\$1,329,005
31	381.000	Meters - DP	\$5,566,325	2.16%	\$120,233
32	382.000	Meter Installations - DP	\$10,977,544	3.00%	\$329,326
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	\$96,327,782		\$2,727,814
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	\$731	4.75%	\$35
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	\$6,472,041		\$371,177
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	\$8,158,760	4.75%	\$387,541
80		TOTAL GENERAL PLANT - ALLOCATED	\$15,605,419		\$753,241
81		INCENTIVE COMPENSATION CAPITALIZATION			
82		ICC Adjustment	-\$56,550	0.00%	\$0
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$56,550		\$0
84		<b>Total Depreciation</b>	<b>\$128,680,910</b>		<b>\$4,018,650</b>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. 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	\$66	\$2,503	100.0000%	\$0	\$2,503
12	366.100	Structures & Improvements (T&D other structures) - TP	\$189	R-12	-\$91	\$98	100.0000%	\$0	\$98
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	\$160	\$12,678	100.0000%	\$0	\$12,678
16	369.000	Meas. & Reg. Station Equipment - TP	\$327,951	R-16	\$6,216	\$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		\$9,929	\$4,894,882		\$0	\$4,894,882
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	\$1,086,302	\$6,058,865	100.0000%	\$0	\$6,058,865
26	376.200	Mains - Plastic - DP	\$6,157,924	R-26	\$112,707	\$6,270,631	100.0000%	\$0	\$6,270,631
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	-\$507,757	-\$3,082,846	100.0000%	\$0	-\$3,082,846
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	\$100,278	\$3,557,518	100.0000%	\$0	\$3,557,518
33	383.000	House Regulators - DP	\$1,159,815	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	\$166,524	R-35	\$2,018	\$168,542	100.0000%	\$0	\$168,542
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		\$779,738	\$18,529,394		\$0	\$18,529,394
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	\$508,965	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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 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
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 - Telemetering	\$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	\$28	\$357	100.0000%	\$0	\$357
63	399.300	OTH - Other Tangible Prop - Network - HW	\$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		<b>TOTAL GENERAL PLANT</b>	<b>\$1,574,120</b>		<b>-\$16,205</b>	<b>\$1,557,915</b>		<b>\$0</b>	<b>\$1,557,915</b>
68		<b>GENERAL PLANT - ALLOCATED</b>							
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 - HW - Corporate	\$2	R-76	\$1,420	\$1,422	100.0000%	\$0	\$1,422
77	399.300	Other Tangible Property - Network - HW - 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	\$541,040	\$541,765	100.0000%	\$0	\$541,765
80		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$958</b>		<b>\$736,067</b>	<b>\$737,025</b>		<b>\$0</b>	<b>\$737,025</b>
81		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>							
82		ICC Adjustment	\$0	R-82	-\$1,624	-\$1,624	100.0000%	\$0	-\$1,624
83		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>\$0</b>		<b>-\$1,624</b>	<b>-\$1,624</b>		<b>\$0</b>	<b>-\$1,624</b>
84		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$24,303,926</b>		<b>\$1,507,905</b>	<b>\$25,811,831</b>		<b>\$0</b>	<b>\$25,811,831</b>

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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-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		\$56		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$56		\$0	
R-12	Structures & Improvements (T&D other structures) - TP	366.100		-\$91		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$6		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$97		\$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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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
	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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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
	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)		-\$51		\$0	
R-25	Mains - Steel - DP	376.100		\$1,086,302		\$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	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$4,608		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		\$44,722		\$0	
R-26	Mains - Plastic - DP	376.200		\$112,707		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$26		\$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
	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	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$250,300		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$1,382		\$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	



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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
	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	<b>Services - DP</b>	380.000		-\$507,757		\$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	
	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	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		-\$66,888		\$0	
R-31	<b>Meters - DP</b>	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	

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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
	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		\$100,278		\$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	
	7. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,920		\$0	
R-33	House Regulators - DP	383.000		\$2,954		\$0
	1. To remove costs related to transition costs - per stipulation & argeement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	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	

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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-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
	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	

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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)		\$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	<b>Structures &amp; Improvements - Structure Frame - GP</b>	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	<b>Structures &amp; Improvements - Improvements Leased Premises</b>	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	<b>Office Furniture &amp; Equipment - GP</b>	391.000		\$246		\$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)		\$10		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		\$237		\$0	
R-48	<b>Transportation Equipment - GP</b>	392.000		\$2,387		\$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)		-\$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	
	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	

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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-53	<b>Power Operated Equipment - GP</b>	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	<b>Power Operated Equipment - Ditchers - GP</b>	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	<b>Power Operated Equipment - Backhoes - GP</b>	396.200		-\$578		\$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)		\$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	

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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	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	
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	

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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
	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		\$28		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$18		\$0	
	2. 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
	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	



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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-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
	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	

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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-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		\$541,040		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$604,195		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$63,155		\$0	
R-82	ICC Adjustment			-\$1,624		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$1,624		\$0	
<b>Total Reserve Adjustments</b>				<b>\$1,507,905</b>		<b>\$0</b>

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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	\$3,808,368	37.28	14.00	23.28	0.063781	\$242,902
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	\$3,822,120	37.28	32.38	4.90	0.013425	\$51,312
8	TOTAL OPERATION AND MAINT. EXPENSE	\$8,982,519					\$367,549
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						-\$219,096
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$1,872,809	37.28	37.50	-0.22	-0.000603	-\$1,129
21	State Tax Offset	\$313,027	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	\$2,291,416	37.28	91.15	-53.87	-0.147589	-\$338,188
24	TOTAL OFFSET FROM RATE BASE	\$4,477,252					-\$339,506
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$558,602



Line Number	Account Number	Income Description	Test Year Total (DH)	Test Year Labor (DH)	Test Year Non-Labor (DH)	Adjust. Number	Adjust. Amount (from Adj. Sch.)	Total Company Adjusted (C+G)	Artisational Allocations (from Adj. Sch.)	Artisational Adjustments (from Adj. Sch.)	NOF Total Adj. (H+J+K)	NO Adj. Non-Labor	NO Adj. Total
21	851,000	Maint Supervision & Engin - TE	\$0	\$0	\$0	E-21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	853,000	Maint of Hous - TE	\$53,494	\$0	\$0	E-22	\$53,494	\$53,494	\$0	\$0	\$53,494	\$0	\$53,494
23	854,000	Maint of Compressor Station Equipment - TE	\$53,494	\$0	\$0	E-23	\$53,494	\$53,494	\$0	\$0	\$53,494	\$0	\$53,494
24	855,000	Maint of Hous & Reg. Equipment - TE	\$0	\$0	\$0	E-24	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	857,000	Maint of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES	-\$1,127,878	\$0	-\$1,127,878	E-26	\$1,191,372	\$63,494	\$0	\$0	\$63,494	\$0	\$63,494
27		PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES	\$120,081	\$108,476	\$11,605	E-30	\$20,208	\$140,289	\$100,000%	\$140,289	\$140,289	\$128,684	\$11,605
30	870,000	Operating Supervisor & Engineering - DE	\$0	\$0	\$0	E-31	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	871,100	Lead Dispatching & Coordination - DE	\$0	\$0	\$0	E-32	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	871,200	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	872,000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-34	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	874,000	Maint & Service Station - DE	\$2,075,740	\$1,010,650	\$974,090	E-35	\$205,229	\$2,220,969	100.00000%	\$2,220,969	\$2,220,969	\$1,205,889	\$974,080
35	875,000	Maint. & Reg. Sta. Expenses - General	\$16,828	\$11,640	\$5,188	E-36	\$2,168	\$18,996	100.00000%	\$18,996	\$18,996	\$13,809	\$5,189
36	876,000	Maint. & Reg. Sta. Expenses - Industrial	\$0	\$0	\$0	E-37	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	877,000	Maint. & Reg. Sta. Expenses - City Gate	\$0	\$0	\$0	E-38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	878,000	Maint. & Reg. Station Expenses - DE	\$341,815	\$341,767	\$48	E-39	\$63,465	\$405,465	100.00000%	\$405,465	\$405,465	\$405,417	\$49
39	879,000	Customer Miscellaneous Expenses - DE	\$0	\$0	\$0	E-40	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	880,000	Other Expenses - DE	\$1,639	\$818	\$828	E-41	\$1,791	\$1,791	100.00000%	\$1,791	\$1,791	\$963	\$828
41	881,000	Rents - DE	\$121,116	\$121,118	-\$2	E-42	-\$41,471	\$79,647	100.00000%	\$79,647	\$79,647	\$79,647	\$0
42	885,000	Maint Supervision & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	886,000	Maint Structures & Improvements - DE	\$0	\$0	\$0	E-44	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	888,000	Compressor Station Equipment - DE	\$15,965	\$15,940	\$25	E-45	\$0	\$18,934	100.00000%	\$18,934	\$18,934	\$18,909	\$25
45	889,000	Maint. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	890,000	Maint. & Reg. Sta. Equip. - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	891,000	Maint. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	892,000	Services - DE	\$1,433	\$1,433	\$0	E-49	\$267	\$1,700	100.00000%	\$1,700	\$1,700	\$1,700	\$0
49	893,000	Meter & House Regulators - DE	\$5,976	\$5,981	-\$5	E-50	\$0	\$7,016	100.00000%	\$7,016	\$7,016	\$6,621	\$395
50	894,000	Other Equipment	\$0	\$0	\$0	E-51	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	895,000	Other Equipment - DE	\$0	\$0	\$0	E-52	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$2,722,521	\$1,887,308	\$1,135,213		\$254,212	\$2,976,733	100.00000%	\$2,976,733	\$2,976,733	\$1,682,981	\$1,093,742
53		CUSTOMER ACCOUNTS EXPENSE	\$247	\$147	\$100	E-54	\$64	\$411	100.00000%	\$411	\$411	\$398,662	\$1,125
54	901,000	Supervision - Cust. Serv. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	902,000	Meter Reading Expenses	\$337,183	\$338,858	-\$1,675	E-56	\$61,604	\$399,787	100.00000%	\$399,787	\$399,787	\$398,662	\$1,125
56	903,000	Customer Records & Collection Expenses	\$25,184	\$24,494	\$684	E-57	-\$12,985	\$40,135	100.00000%	\$40,135	\$40,135	\$40,908	\$770
57	904,000	Misc. Customer Accounts Expense	\$493,120	\$493,120	\$0	E-58	\$62,520	\$52,520	100.00000%	\$52,520	\$52,520	\$52,520	\$0
58	905,000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$856,534	\$870,859	-\$14,325		\$118,627	\$984,461	100.00000%	\$984,461	\$984,461	\$439,081	\$544,480
60		CUSTOMER SERVICE & MFO. EXP.	-\$332	-\$332	\$0	E-61	-\$394	-\$394	100.00000%	-\$394	-\$394	-\$394	\$0
61	907,000	Supervision - Cust. Serv. Mfo.	\$408,887	\$271,387	\$137,500	E-62	\$50,357	\$459,444	100.00000%	\$459,444	\$459,444	\$327,944	\$127,500
62	908,000	Customer Assistance Expenses	\$68,765	\$111,877	-\$43,112	E-63	-\$5,332	\$91,433	100.00000%	\$91,433	\$91,433	\$14,050	\$77,383
63	909,000	Informational & Instructional Advertising Expenses	\$0	\$0	\$0	E-64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	910,000	Misc. Customer Service & Mfo. Expenses	\$1,290	\$0	\$0		\$0	\$1,290	100.00000%	\$1,290	\$1,290	\$0	\$1,290
65		TOTAL CUSTOMER SERVICE & MFO. EXP.	\$466,610	\$282,032	\$213,678		\$45,163	\$541,773	100.00000%	\$541,773	\$541,773	\$335,640	\$206,133



Liberty Utilities (Whisper Nat Gas) Corp.  
 GR-2014-0132  
 Total Company Comparison  
 Test Year Ending 9/30/13 with updates to 2012/2014  
 Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number (from Adj. Sch.)	Adjust. Total Company (C+D)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (E+G)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (from Adj. Sch.)	Adjust. Total Company (from Adj. Sch.)
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
109		DEFERRED INCOME TAXES	\$0				\$0	\$0	\$0						
110	0.000	Amortization of Deferred ITC	\$0				\$0	\$0	\$0						
111		TOTAL DEFERRED INCOME TAXES	\$0				\$0	\$0	\$0						
112		NET OPERATING INCOME	\$4,043,839				\$6,290,769	\$4,177,769	\$4,113,029						

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

Liberty Utilities (Midstates Nat. 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
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$367,697	\$367,697
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$367,697	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$6,713,502	-\$6,713,502
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,713,502	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$1,625,782	\$1,625,782
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$1,625,782	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$2,445,760	\$2,445,760
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$2,445,760	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$523,330	\$523,330
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$523,330	
Rev-7	NEMO Interruptible	481.200	\$0	\$0	\$0	\$0	\$125,450	\$125,450
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$125,450	
Rev-8	NEMO Small Gen Service Schools & Transportation	483.000	\$0	\$0	\$0	\$0	\$3,922	\$3,922
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$3,922	
Rev-9	NEMO Med General Service Schools & Transportation	489.000	\$0	\$0	\$0	\$0	\$160,672	\$160,672
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$160,672	
Rev-10	NEMO Lg General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$487,213	\$487,213
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$487,213	
Rev-11	SEMO Interruptible		\$0	\$0	\$0	\$0	\$101,559	\$101,559
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$101,559	
Rev-12	SEMO Small Gen Service Schools & Transportation		\$0	\$0	\$0	\$0	\$17,771	\$17,771
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$17,771	
Rev-13	SEMO Med General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$225,741	\$225,741
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$225,741	
Rev-14	SEMO Lg General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$896,818	\$896,818



Liberty Utilities (Midstates Nat. 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
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$896,818	
Rev-16	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$2,551,065	\$2,551,065
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$237,821	
	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	\$22	\$0	\$22	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$27	\$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-30	Operating Supervisor & Engineering - DE	870,000	\$20,208	\$0	\$20,208	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,612	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$24,820	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874,000	\$205,229	\$0	\$205,229	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$46,839	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$252,068	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	875,000	\$2,168	\$0	\$2,168	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$495	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,663	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878,000	\$63,650	\$0	\$63,650	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,526	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$78,176	\$0		\$0	\$0	
E-40	Other Expenses - DE	880,000	\$152	\$0	\$152	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$186	\$0		\$0	\$0	
E-41	Rents - DE	881,000	\$0	-\$41,471	-\$41,471	\$0	\$0	\$0
	1. To annualize rents and leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	

Liberty Utilities (Midstates Nat. 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
E-44	Mains - DE	887.000	\$2,969	\$0	\$2,969	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$678	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,647	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$267	\$0	\$267	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$61	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$328	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	\$1,040	\$0	\$1,040	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$237	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,277	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	\$64	\$0	\$64	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$15	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$79	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$62,604	\$0	\$62,604	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,288	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$76,892	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$6,424	\$0	\$6,424	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,466	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$7,890	\$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-59	Misc. Customer Accounts Expense	905.000	\$0	\$62,520	\$62,520	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$62,520		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$14	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$76	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$50,557	\$0	\$50,557	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. 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
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,538	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$62,095	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	908,000	\$2,213	-\$7,545	-\$5,332	\$0	\$0	\$0
	1. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$8,369		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$505	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		\$2,718	\$0		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$824		\$0	\$0	
E-68	Demonstrating & Selling Expenses	912,000	\$74	\$0	\$74	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$17	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$91	\$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	\$92,099	\$0	\$92,099	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$21,020	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$113,119	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921,000	\$0	-\$53,540	-\$53,540	\$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 remove relocation expense. (Ferguson)		\$0	-\$5,045		\$0	\$0	
	4. To annualize utility costs related to the new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$19,636		\$0	\$0	
	6. To annualize postage expense. (Boateng)		\$0	\$19,626		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$12,740		\$0	\$0	

Liberty Utilities (Midstates Nat. 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
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$8,711		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$1,314,547	-\$1,314,547	\$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	
	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	-\$156,266		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$164,857		\$0	\$0	
	13. To update LABS allocations and factors. (Hanneken)		\$0	\$107,926		\$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	-\$430,001	-\$23,086	-\$453,087	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$48,180	\$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	

Liberty Utilities (Midstates Nat. 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
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	\$595,302	\$595,302
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$654,013	
	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	\$2,401,736	\$2,401,736
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,401,736	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	\$2,819,278	\$2,819,278
<b>Total Operating &amp; Maint. Expense</b>			\$132,198	-\$373,298	-\$241,100	\$0	\$2,997,038	\$2,997,038

Liberty Utilities (Midstates Nat. Gas) Corp.  
GR-2014-0152  
Total Company Computation  
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 6.39% Return	E 6.62% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$8,514,765	\$7,630,417	\$7,955,326	\$8,281,654
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$2,291,416	\$2,291,416	\$2,291,416	\$2,291,416
7	Tax Straight-Line Depreciation		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,251,355	\$6,251,355	\$6,251,355	\$6,251,355
9	NET TAXABLE INCOME		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$343,945	\$295,070	\$313,027	\$331,062
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$5,879,404	\$5,043,931	\$5,350,883	\$5,659,176
15	Federal Income Tax at the Rate of	35.000%	\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
20	Deduct Federal Income Tax at the Rate of	35.000%	\$720,227	\$617,882	\$655,483	\$693,249
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$5,503,122	\$4,721,119	\$5,008,427	\$5,296,989
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$343,945	\$295,070	\$313,027	\$331,062
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
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		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
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		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
34	State Income Tax		\$343,945	\$295,070	\$313,027	\$331,062
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774
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		\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774

Liberty Utilities (Midstates Nat. 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%	E Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$39,982,165	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	\$47,143,931	54.11%	4.86%	2.630%	2.630%	2.630%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$87,126,096</b>	<b>100.00%</b>		<b>6.393%</b>	<b>6.622%</b>	<b>6.852%</b>
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

**Exhibit No.:** .  
**Issue:** Accounting Schedules  
**Witness:** PSC Staff  
**Sponsoring Party:** PSC Auditors  
**Case No:** GR-2014-0152  
**Date Prepared:** 7/30/2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL**

**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. GR-2014-0152**

**Jefferson City, MO**



Liberty Utilities (Midstates Nat. 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 6.39% Return	C 6.62% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$38,694,649	\$38,694,649	\$38,694,649
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$2,473,749	\$2,562,360	\$2,651,357
4	Net Income Available	\$2,151,661	\$2,151,661	\$2,151,661
5	Additional Net Income Required	\$322,088	\$410,699	\$499,696
6	Income Tax Requirement			
7	Required Current Income Tax	\$915,090	\$970,778	\$1,026,710
8	Current Income Tax Available	\$712,670	\$712,670	\$712,670
9	Additional Current Tax Required	\$202,420	\$258,108	\$314,040
10	Revenue Requirement	\$524,508	\$668,807	\$813,736
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$524,508</b>	<b>\$668,807</b>	<b>\$813,736</b>

Liberty Utilities (Midstates Nat. 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		\$56,063,798
2	Less Accumulated Depreciation Reserve		\$10,738,634
3	Net Plant In Service		\$45,325,164
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$80,827
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		\$1,962,040
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$502
12	State Tax Offset	0.0603%	\$84
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$150,197
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		\$8,592,555
20	<b>Total Rate Base</b>		<b>\$38,694,649</b>

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0162  
 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	\$0	\$0	100.0000%	\$0	\$0
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		\$653	\$1,180,222		\$0	\$1,180,222
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	\$169,298	\$1,043,713	100.0000%	\$0	\$1,043,713
21	376.100	Mains - Steel - DP	\$9,279,506	P-21	\$1,042,356	\$10,321,862	100.0000%	\$0	\$10,321,862
22	376.200	Mains - Plastic - DP	\$14,417,293	P-22	\$43,735	\$14,461,028	100.0000%	\$0	\$14,461,028
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	\$555,786	\$13,269,679	100.0000%	\$0	\$13,269,679
26	381.000	Meters - DP	\$1,563,294	P-26	\$62,972	\$1,626,266	100.0000%	\$0	\$1,626,266
27	382.000	Meter Installations - DP	\$3,169,725	P-27	\$114,217	\$3,283,942	100.0000%	\$0	\$3,283,942
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		\$2,066,593	\$47,001,213		\$0	\$47,001,213
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	\$28,616	\$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	\$161,798	P-54	\$89	\$161,887	100.0000%	\$0	\$161,887
55	399.000	OTH-Other Tangible Property	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
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	\$1,580,929		\$377,986	\$1,958,915		\$0	\$1,958,915

Liberty Utilities (Midstates Nat. 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
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	\$3,080,210	\$3,080,210	100.0000%	\$0	\$3,080,210
73		TOTAL GENERAL PLANT - ALLOCATED	\$3,561,762		\$2,329,815	\$5,891,577		\$0	\$5,891,577
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		\$4,753,730	\$56,063,798		\$0	\$56,063,798

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Northeast Missouri District (NEMO)  
 Test Year Ending 9/30/13 with updates to 3/31/14  
 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		\$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-11	Mains - Cathodic Protection - TP	367.000		\$7		\$0
	1. To adjust plant 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	
P-12	Mains - Steel - TP	367.100		\$595		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$703		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
GR-2014-0152  
Northeast Missouri District (NEMO)  
Test Year Ending 9/30/13 with updates to 3/31/14  
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 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	<b>Meas. &amp; Reg. Station Equipment - TP</b>	<b>369.000</b>		<b>\$46</b>		<b>\$0</b>
	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	<b>Land and Land Rights - DP</b>	<b>374.000</b>		<b>\$38</b>		<b>\$0</b>
	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	
P-18	<b>Land Rights - DP</b>	<b>374.200</b>		<b>\$56</b>		<b>\$0</b>
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Northeast Missouri District (NEMO)  
 Test Year Ending 9/30/13 with updates to 3/31/14  
 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	
P-19	<b>Structures &amp; Improvements - DP</b>	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	<b>Mains - Cathodic Protection - DP</b>	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	<b>Mains - Steel - DP</b>	376.100		\$1,042,356		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5,285		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$275		\$0	

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	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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	8. To adjust plant to correct erroneous plant asset classification. (Sharpe)		\$1,043,088		\$0	
P-22	<b>Mains - Plastic - DP</b>	376.200		<b>\$43,735</b>		<b>\$0</b>
	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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
P-23	<b>Meas. &amp; Reg. Sta. Equip - General - DP</b>	378.000		<b>\$9,612</b>		<b>\$0</b>
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$752		\$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)		-\$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	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$8,975		\$0	
P-24	<b>Meas. &amp; Reg Sta. Equip. - City Gate - DP</b>	379.000		<b>\$387</b>		<b>\$0</b>
	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	<b>Services - DP</b>	380.000		<b>\$555,786</b>		<b>\$0</b>
	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	
	6. To adjust plant to correct erroneous plant asset classification. (Sharpe)		-\$1,043,088		\$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-26	<b>Meters - DP</b>	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	
	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	<b>Meter Installations - DP</b>	382.000		\$114,217		\$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	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$26,128		\$0	
P-28	<b>House Regulators - DP</b>	383.000		\$17,517		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$471		\$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)		-\$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
	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		\$26		\$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	

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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)		-\$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	<b>Land and Land Rights - GP</b>	389.000		\$17		\$0
	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	<b>Structures &amp; Improvements - GP</b>	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	<b>Structures - Frame - GP</b>	390.100		\$12		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$14		\$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)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
P-41	<b>Improvements - GP</b>	390.300		\$17		\$0
	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-42	<b>Office Furniture &amp; Equipment - GP</b>	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	<b>Transportation Equipment - GP</b>	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	

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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	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$222,899		\$0	
P-45	<b>Stores Equipment - GP</b>	393.000		\$5		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5		\$0	
P-46	<b>Tools, Shop, &amp; Garage Equipment - GP</b>	394.000		\$42,078		\$0
	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	<b>Power Operated Equipment - GP</b>	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	

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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 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	
	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	

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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	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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$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	



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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 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	
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 - Corporate	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 - Corporate	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 - Corporate	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 - Corporate	399.500		\$3,080,210		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$3,215,065		\$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)		-\$134,855		\$0	
P-75	ICC Adjustment			-\$21,346		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$21,346		\$0	
<b>Total Plant Adjustments</b>				<b>\$4,753,730</b>		<b>\$0</b>

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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	\$0	3.24%	\$0
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	\$1,180,222		\$19,676
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	\$10,321,862	1.53%	\$157,924
22	376.200	Mains - Plastic - DP	\$14,461,028	1.53%	\$221,254
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	\$13,269,679	5.00%	\$663,484
26	381.000	Meters - DP	\$1,626,266	2.16%	\$35,127
27	382.000	Meter Installations - DP	\$3,283,942	3.00%	\$98,518
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	\$47,001,213		\$1,290,445
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	\$0	4.75%	\$0
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		<b>TOTAL GENERAL PLANT</b>	<b>\$1,958,915</b>		<b>\$111,515</b>
61		<b>GENERAL PLANT - ALLOCATED</b>			
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	\$3,080,210	4.75%	\$146,310
73		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$5,891,577</b>		<b>\$284,375</b>
74		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
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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		<b>Total Depreciation</b>	<b>\$56,063,798</b>		<b>\$1,706,011</b>

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjst. 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	365.000	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	\$0	\$0	100.0000%	\$0	\$0
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		-\$52,082	\$638,524		\$0	\$638,524
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	\$1,050,311	\$3,772,983	100.0000%	\$0	\$3,772,983
22	376.200	Mains - Plastic - DP	\$3,635,692	R-22	\$71,458	\$3,707,150	100.0000%	\$0	\$3,707,150
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	-\$432,447	-\$1,616,447	100.0000%	\$0	-\$1,616,447
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	\$6,346	\$944,648	100.0000%	\$0	\$944,648
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	\$6,608,918		\$599,726	\$9,208,644		\$0	\$9,208,644
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	\$2	\$2	100.0000%	\$0	\$2
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		-\$38,091	\$565,875		\$0	\$565,875

Liberty Utilities (Midstates Nat. 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
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	\$5	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 H/W - Corporate	\$1	R-69	\$536	\$537	100.0000%	\$0	\$537
70	399.300	Other Tangible Property - Network - H/W - 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	\$204,261	\$204,535	100.0000%	\$0	\$204,535
73		TOTAL GENERAL PLANT - ALLOCATED	\$363		\$277,890	\$278,253		\$0	\$278,253
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		\$786,842	\$10,738,634		\$0	\$10,738,634

Liberty Utilities (Midstates Nat. 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	E 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-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
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$2,555		\$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-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		\$1,050,311		\$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	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$4,608		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		\$44,722		\$0	
R-22	Mains - Plastic - DP	376.200		\$71,458		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$118		\$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
	2. To remove relocation expenses from reserve. (Ferguson)		-\$4		\$0	
	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	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$1,382		\$0	
R-23	<b>Meas. &amp; Reg. Sta. Equip - General - DP</b>	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	<b>Meas. &amp; Reg Sta. Equip. - City Gate - DP</b>	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	

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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
	4. To update reserve through March 31, 2014. (Sharpe)		-\$14,654		\$0	
R-25	Services - DP	380.000		-\$432,447		\$0
	1. To adjust reserve for capitalized Depreciation. (Sharpe)		\$390		\$0	
	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)		-\$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	
	7. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		-\$66,888		\$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		\$6,346		\$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	

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	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	
	7. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$255		\$0	
R-28	<b>House Regulators - DP</b>	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	
R-29	<b>House Regulators Installations - DP</b>	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	<b>Ind. Meas. &amp; Reg. Sta. Equip - DP</b>	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	<b>Other Equipment - DP</b>	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	

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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-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
	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	

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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 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	
	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

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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)		\$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	
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	

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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 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		\$2		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
R-56	Other Tangible Prop - Network H/W	399.300		-\$91		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		-\$91		\$0	
R-57	Other Tangible Prop - PC Hardware	399.400		-\$3,256		\$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



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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 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
	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		\$204,261		\$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 through March 31, 2014. (Sharpe)		\$228,104		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$23,843		\$0	
R-75	ICC Adjustment			-\$601		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$601		\$0	
<b>Total Reserve Adjustments</b>				<u>\$786,842</u>		<u>\$0</u>

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Test Year Ending 9/30/13 with updates to 3/31/14  
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	\$1,626,290	37.28	14.00	23.28	0.063781	\$103,726
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	\$1,524,633	37.28	32.38	4.90	0.013425	\$20,468
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,701,228					\$155,979
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						-\$80,827
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$831,756	37.28	37.50	-0.22	-0.000603	-\$502
21	State Tax Offset	\$139,022	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	\$1,017,669	37.28	91.15	-53.87	-0.147589	-\$150,197
24	TOTAL OFFSET FROM RATE BASE	\$1,988,447					-\$150,783
25	TOTAL CASH WORKING CAPITAL REQUIRED						<u>\$231,610</u>

Liberty Utilities (Midstates Nat. Gas) Corp.  
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 Test Year Ending 9/30/13 with updates to 20114  
 Income Statement Debit

Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non-Labor	Adjust. Number	Adjust. Amount	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	NO Final Adj	NO Adj. Juris. Labor	NO Adj. Juris. Non-Labor
A	B	C	D	E	F	G	H	I	J	K	L	M	N
Rev-1	460,000	Residential Revenues	\$5,339,434					\$5,339,434		\$290,361	\$5,629,795		
Rev-2	481,100	Commercial	\$2,870,165					\$2,870,165		-\$2,870,165			
Rev-3	0,000	Srv. Gen. Service	\$0					\$0		\$752,438			
Rev-5	0,000	Med. Gen. Service	\$0					\$0		\$1,028,852			
Rev-6	0,000	Lg. Gen. Service	\$0					\$0		\$104,028			
Rev-7	493,200	Intermittent Industrial	\$0					\$0		\$125,450			
Rev-8	493,000	Small General Service Schools &	\$0					\$0		\$3,922			
Rev-9	459,000	Medium General Service Schools &	\$0					\$0		\$160,672			
Rev-10	0,000	Large General Service Schools &	\$0					\$0		\$487,213			
Rev-11	493,000	Other Gas Revenue - Oper. Rev.	\$391,650					\$391,650		\$155,925	\$547,575		
Rev-12		TOTAL OPERATING REVENUES	\$4,601,249					\$4,601,249		\$248,749	\$4,849,995		
1		MANUFACTURED GAS PRODUCTION EXPENSES	\$0					\$0		\$0	\$0	\$0	\$0
2	733,000	Gas Billing Expenses - Operations	\$0			E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735,000	Misc. Production Expenses - Operations	\$171			E-3	\$171	\$171	100.0000%	\$0	\$171	\$0	\$171
4		Maintenance of Production Equipment	\$0			E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$171				\$171	\$171		\$0	\$171	\$0	\$171
6		GAS SUPPLY EXPENSES	\$0				\$0	\$0		\$0	\$0	\$0	\$0
7		TOTAL GAS SUPPLY EXPENSES	\$0				\$0	\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE	\$0				\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	820,000	Measuring & Regulating Station Expenses - NGS	\$0			E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	828,000	Measuring & Regulating Station Expenses - Other	\$0			E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841,000	Operation Labor and Expenses	\$0			E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$0				\$0	\$0		\$0	\$0	\$0	\$0
13		TESTING	\$0				\$0	\$0		\$0	\$0	\$0	\$0
14		TOTAL TESTING	\$0				\$0	\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES	\$0				\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	851,000	Operating Supervision & Engineering	\$0			E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	852,000	Communication System Expenses	\$0			E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	856,000	Materials Expense - Trans. Exp.	\$0			E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857,000	Measuring & Regulating Station Expenses - TE	\$0			E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	-\$447,135			E-20	-\$447,135	-\$447,135	100.0000%	\$0	\$0	\$0	\$0
21	861,000	Maintenance of Station Equipment - TE	\$0			E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	864,000	Maintenance of Compressor Station Equipment - TE	\$23,971			E-22	\$23,971	\$23,971	100.0000%	\$0	\$23,971	\$0	\$23,971
23	865,000	Maint. of Measuring & Regulating Equip. - TE	\$0			E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865,000	Maint. of Measuring & Regulating Equip. - TE	\$0			E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0



Line Number	Account Number	Expense Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sdn)	Total Company (C+D)	Allocation	Adjustments (From Adj. Sdn)	Jurisdictional	NO Final	NO Adj.	NO Adj. Labor	NO Adj. Non Labor
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
70	915.000	Supervision - SPE	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
71	916.000	Misc. Sales Expenses	\$554	\$554	\$0	E-71	\$554	\$554	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
72		TOTAL SALES EXPENSES	\$554	\$554	\$0		\$554	\$554		\$0	\$0	\$0	\$0	\$0	\$0
73	920.000	Admin. & General Salaries	\$301,782	\$0	\$0	E-74	\$301,782	\$301,782	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
74	921.000	Office Supplies & Expenses	\$407,219	\$118,307	\$288,912	E-75	\$407,219	\$407,219	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
75	921.000	Admin. Expenses & Expenses	\$283,950	\$-17,385	\$301,335	E-76	\$283,950	\$301,335	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
76	922.000	Outside Services Employed	\$1,133,878	\$8,950	\$1,142,828	E-77	\$1,133,878	\$1,142,828	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
77	924.000	Property Insurance - Debits	\$153,718	\$0	\$153,718	E-78	\$153,718	\$153,718	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
78	924.000	Hydrazine & Damages	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
79	924.000	Employee Retirements & Benefits	\$639,023	\$0	\$639,023	E-80	\$639,023	\$639,023	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
80	927.000	Franchise Reimbursements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
81	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
82	928.000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
83	930.000	Misc. General Expenses - AdG	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
84	930.000	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
85	930.100	Misc. General Expenses	\$17,512	\$0	\$17,512	E-86	\$17,512	\$17,512	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
86	930.200	Misc. General Expenses	\$3,314	\$0	\$3,314	E-87	\$3,314	\$3,314	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
87	931.000	Rent - Admin. Gen. Exp.	\$2,375,468	\$24,487	\$1,570,999	E-87	\$2,375,468	\$2,375,468	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
88		TOTAL ADMIN. & GENERAL EXPENSES	\$2,375,468	\$24,487	\$1,570,999		\$2,375,468	\$2,375,468		\$0	\$0	\$0	\$0	\$0	\$0
89	931.000	Depreciation Expense - Dep. Exp.	\$1,749,828	\$0	\$1,749,828	E-90	\$1,749,828	\$1,749,828	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
90	931.000	TOTAL DEPRECIATION EXPENSE	\$1,749,828	\$0	\$1,749,828		\$1,749,828	\$1,749,828		\$0	\$0	\$0	\$0	\$0	\$0
91		AMORTIZATION EXPENSE	\$0	\$0	\$0	E-93	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
92	407.600	Energy Efficiency Amortization	\$0	\$0	\$0	E-94	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
93	408.100	Amortization	\$379	\$379	\$0	E-95	\$379	\$379	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
94	408.100	TOTAL AMORTIZATION EXPENSE	\$379	\$379	\$0		\$379	\$379		\$0	\$0	\$0	\$0	\$0	\$0
95		OTHER OPERATING EXPENSES	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
96	408.000	Property Taxes/Ad Valorem Taxes	\$630,369	\$0	\$630,369	E-97	\$630,369	\$630,369	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
97	408.000	Payroll Taxes	\$96,822	\$0	\$96,822	E-98	\$96,822	\$96,822	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
98	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
99	408.000	Miscellaneous Taxes	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
100	408.000	Miscellaneous Taxes	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
101	408.000	Miscellaneous Taxes	\$0	\$0	\$0	E-102	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0
102		TOTAL OTHER OPERATING EXPENSES	\$714,591	\$96,822	\$617,769		\$714,591	\$714,591		\$0	\$0	\$0	\$0	\$0	\$0
103		TOTAL OPERATING EXPENSES	\$3,559,265	\$1,664,793	\$2,494,472		\$3,559,265	\$3,559,265		\$0	\$0	\$0	\$0	\$0	\$0
104		NET INCOME BEFORE TAXES	\$2,742,984				\$2,742,984	\$2,742,984		\$0	\$0	\$0	\$0	\$0	\$0
105		INCOME TAXES	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
106		TOTAL DEFERRED INCOME TAXES	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
107		DEFERRED INCOME TAXES	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
108		Deferred Income Tax - Def. Inc. Tax	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
109		Deferred Income Tax - Def. Inc. Tax	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
110		Deferred Income Tax - Test Line	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
111		TOTAL DEFERRED INCOME TAXES	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
112		TOTAL DEFERRED INCOME TAXES	\$0				\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0



Liberty Utilities (Midstates Nat. 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	\$290,341	\$290,341
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$290,341	
Rev-3	Commercial	481,100	\$0	\$0	\$0	\$0	-\$2,870,165	-\$2,870,165
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$2,870,165	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$752,438	\$752,438
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$752,438	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$1,038,852	\$1,038,852
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$1,038,852	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$104,098	\$104,098
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$104,098	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	\$125,450	\$125,450
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$125,450	
Rev-8	Small General Service Schools & Transportation	483,000	\$0	\$0	\$0	\$0	\$3,922	\$3,922
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$3,922	
Rev-9	Medium General Service Schools & Transportation	489,000	\$0	\$0	\$0	\$0	\$160,672	\$160,672
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$160,672	
Rev-10	Large General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$487,213	\$487,213
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$487,213	
Rev-11	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$155,925	\$155,925
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$135,163	
	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	\$61	\$0	\$61	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$63	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$447,135	\$447,135	\$0	\$0	\$0



Liberty Utilities (Midstates Nat. Gas) Corp.  
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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
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$447,135		\$0	\$0	
E-30	Operations Supervision & Engineering - DE	870.000	\$18,995	\$0	\$18,995	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,741	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$20,736	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	\$235,582	\$0	\$235,582	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$17,681	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$253,263	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	875.000	\$2,347	\$0	\$2,347	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$187	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,534	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878.000	\$48,276	\$0	\$48,276	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,483	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$53,759	\$0		\$0	\$0	
E-40	Other Expenses - Dist. Exp.	880.000	\$418	\$0	\$418	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$13	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$431	\$0		\$0	\$0	
E-44	Mains - DE	887.000	\$7,625	\$0	\$7,625	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$256	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$7,881	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$461	\$0	\$461	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$23	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$484	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	\$2,389	\$0	\$2,389	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$90	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,479	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	-\$74	\$0	-\$74	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
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 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$68	\$0		\$0	\$0	
E-55	<b>Meter Reading Expenses</b>	902.000	\$63,250	\$0	\$63,250	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,393	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$68,643	\$0		\$0	\$0	
E-56	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$1,526	\$0	-\$1,526	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$553	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$973	\$0		\$0	\$0	
E-57	<b>Uncollectible Amounts</b>	904.000	\$0	-\$20,470	-\$20,470	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$20,470		\$0	\$0	
E-58	<b>Misc. Customer Accounts Expense</b>	905.000	\$0	\$24,808	\$24,808	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$24,808		\$0	\$0	
E-61	<b>Supervision - Cust. Serv. Info.</b>	907.000	\$161	\$0	\$161	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$156	\$0		\$0	\$0	
E-62	<b>Customer Assistance Expenses</b>	908.000	\$37,382	\$0	\$37,382	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,355	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$41,737	\$0		\$0	\$0	
E-63	<b>Informational &amp; Instructional Advertising Expenses</b>	909.000	\$6,116	-\$2,848	\$3,268	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$191	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$6,307	\$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	<b>Demonstrating &amp; Selling Expenses</b>	912.000	\$55	\$0	\$55	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$61	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
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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
E-69	<b>Advertising Expenses</b>	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	<b>Misc. Sales Expenses</b>	916,000	\$0	-\$511	-\$511	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$511		\$0	\$0	
E-74	<b>Admin. &amp; General Salaries</b>	920,000	\$38,991	\$0	\$38,991	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7,934	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$46,925	\$0		\$0	\$0	
E-75	<b>Office Supplies &amp; Expenses</b>	921,000	\$0	-\$14,799	-\$14,799	\$0	\$0	\$0
	1. To remove relocation expense. (Ferguson)		\$0	-\$2,684		\$0	\$0	
	2. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$7,414		\$0	\$0	
	3. To annualize postage expense. (Boateng)		\$0	\$6,666		\$0	\$0	
	4. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,542		\$0	\$0	
	5. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$3,619		\$0	\$0	
	6. To remove certain dues & donations costs. (Sharpe)		\$0	-\$3,893		\$0	\$0	
	7. To annualize rents/leases. (Hanneken)		\$0	-\$313		\$0	\$0	
E-77	<b>Outside Services Employed</b>	923,000	\$0	-\$499,773	-\$499,773	\$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, LUC, and LABS 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	

Liberty Utilities (Midstates Nat. Gas) Corp.  
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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
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$61,181		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$64,545		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$42,255		\$0	\$0	
	13. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$181		\$0	\$0	
E-79	<b>Injuries &amp; Damages</b>	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	<b>Employee Pensions &amp; Benefits</b>	926.000	-\$142,022	-\$9,339	-\$151,361	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$48,073	\$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	
	4. To normalize OPEB expense. (Boateng)		-\$142,630	\$0		\$0	\$0	
E-82	<b>Regulatory Commission Expenses</b>	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	<b>Misc. General Expenses</b>	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	<b>Rents - Admin. Gen. Exp.</b>	931.000	\$0	\$4,520	\$4,520	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	\$4,520		\$0	\$0	
E-90	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	-\$63,151	-\$63,151
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$43,815	
	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	<b>Energy Efficiency Amortization</b>	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-84	<b>Amortization</b>	405.100	\$0	-\$379	-\$379	\$0	\$0	\$0
	1. To remove non-recurring items. (Hanneken)		\$0	-\$379		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
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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
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	\$712,670	\$712,670
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$712,670	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$248,746</b>	<b>\$248,746</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$353,346</b>	<b>-\$162,796</b>	<b>\$190,550</b>	<b>\$0</b>	<b>\$649,519</b>	<b>\$649,519</b>

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
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 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 6.39% Return	E 6.62% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,864,331	\$3,388,839	\$3,533,138	\$3,678,067
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,686,675	\$1,686,675	\$1,686,675	\$1,686,675
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,686,675	\$1,686,675	\$1,686,675	\$1,686,675
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$1,017,669	\$1,017,669	\$1,017,669	\$1,017,669
7	Tax Straight-Line Depreciation		\$1,686,675	\$1,686,675	\$1,686,675	\$1,686,675
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,704,344	\$2,704,344	\$2,704,344	\$2,704,344
9	NET TAXABLE INCOME		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$102,059	\$131,047	\$139,022	\$147,032
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$1,744,603	\$2,240,123	\$2,376,447	\$2,513,366
15	Federal Income Tax at the Rate of	35.000%	\$610,611	\$784,043	\$831,756	\$879,678
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$610,611	\$784,043	\$831,756	\$879,678
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
20	Deduct Federal Income Tax at the Rate of	35.000%	\$213,714	\$274,415	\$291,115	\$307,887
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$1,632,948	\$2,096,755	\$2,224,354	\$2,352,511
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$102,059	\$131,047	\$139,022	\$147,032
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
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		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
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		\$610,611	\$784,043	\$831,756	\$879,678
34	State Income Tax		\$102,059	\$131,047	\$139,022	\$147,032
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$712,670	\$915,090	\$970,778	\$1,026,710
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		\$712,670	\$915,090	\$970,778	\$1,026,710

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

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.20%	Weighted Cost of Capital 8.70%	Weighted Cost of Capital 9.20%
1	Common Stock	\$17,756,974	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	\$20,937,675	54.11%	4.86%	2.630%	2.630%	2.630%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$38,694,649</b>	<b>100.00%</b>		<b>6.393%</b>	<b>6.622%</b>	<b>6.852%</b>
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

**Exhibit No.:** .  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2014-0152  
**Date Prepared:** 7/30/2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL**

**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. GR-2014-0152**

Jefferson City, MO



Liberty Utilities (Midstates Nat. 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 6.39% Return	C 6.62% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$42,426,001	\$42,426,001	\$42,426,001
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$2,712,294	\$2,809,450	\$2,907,030
4	Net Income Available	\$3,606,921	\$3,606,921	\$3,606,921
5	Additional Net Income Required	-\$894,627	-\$797,471	-\$699,891
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,003,332	\$1,064,391	\$1,125,717
8	Current Income Tax Available	\$1,565,572	\$1,565,572	\$1,565,572
9	Additional Current Tax Required	-\$562,240	-\$501,181	-\$439,855
10	Revenue Requirement	-\$1,456,867	-\$1,298,652	-\$1,139,746
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>-\$1,456,867</b>	<b>-\$1,298,652</b>	<b>-\$1,139,746</b>

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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$62,645,600
2	Less Accumulated Depreciation Reserve		\$12,280,695
3	Net Plant In Service		\$50,364,905
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$104,536
6	Storage Gas		\$2,171,841
7	Energy Efficiency Regulatory Asset		\$704
8	Prepayments		\$144,310
9	TOTAL ADD TO NET PLANT IN SERVICE		\$2,212,319
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%	\$164,680
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		\$7,528,655
19	TOTAL SUBTRACT FROM NET PLANT		\$10,151,223
20	<b>Total Rate Base</b>		<b>\$42,426,001</b>

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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	\$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	\$2	\$2,475	100.0000%	\$0	\$2,475
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	\$7,886,143		-\$222	\$7,885,921		\$0	\$7,885,921
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	\$28,879	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	\$492,679	\$10,736,825	100.0000%	\$0	\$10,736,825
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	\$460,492	\$6,787,700	100.0000%	\$0	\$6,787,700
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	\$678,018	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		\$1,716,995	\$42,030,906		\$0	\$42,030,906
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	\$591,677	\$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	\$20,988	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	\$851	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 - Telemetering	\$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	\$1	\$731	100.0000%	\$0	\$731
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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 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	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-59	\$106,964	\$106,964	100.0000%	\$0	\$106,964
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61		TOTAL GENERAL PLANT	\$2,453,730		\$1,614,421	\$4,068,151		\$0	\$4,068,151
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	\$112,806	\$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	\$4,517,719	\$4,517,719	100.0000%	\$0	\$4,517,719
74		TOTAL GENERAL PLANT - ALLOCATED	\$5,224,013		\$3,417,118	\$8,641,131		\$0	\$8,641,131
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	\$56,928,569		\$6,717,031	\$62,645,600		\$0	\$62,645,600

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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-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		\$2		\$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	
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	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$2		\$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-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	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$13		\$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-20	<b>Structures &amp; Improvements - DP</b>	<b>375.000</b>		<b>\$24</b>		<b>\$0</b>
	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	<b>Mains - Cathodic Protection - DP</b>	<b>376.000</b>		<b>\$349,053</b>		<b>\$0</b>
	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	<b>Mains - Steel - DP</b>	<b>376.100</b>		<b>\$61,535</b>		<b>\$0</b>
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$7,172		\$0	
	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	



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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)		-\$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	
P-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$4,793		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$741		\$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)		-\$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		\$492,679		\$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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$30,496		\$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	<b>Meter Installations - DP</b>	382.000		\$460,492		\$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	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$17,381		\$0	
P-29	<b>House Regulators - DP</b>	383.000		\$54,001		\$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	

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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)		\$52,728		\$0	
P-30	House Regulators Installations - DP	384.000		\$65,408		\$0
	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

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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)		\$1,148		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	
	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

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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)		\$543		\$0	
	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	<b>Stores Equipment - GP</b>	393.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-46	<b>Tools, Shop, &amp; Garage Equipment - GP</b>	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	<b>Laboratory Equipment - GP</b>	395.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-48	<b>Power Operated Equipment - GP</b>	396.000		\$258,994		\$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)		\$290		\$0	
	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	

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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-52	Communication Equipment - GP	397.000		\$7,240		\$0
	1. To adjust plant 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 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		\$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
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-58	<b>OTH - Other Tangible Prop - PC Hardware</b>	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	<b>OTH - Other Tangible Prop - PC Software</b>	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	<b>Land and Land Rights - Corporate</b>	374.000		\$57,317		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$57,317		\$0	
P-64	<b>Structures &amp; Improvements - Corporate</b>	390.000		\$2,363,648		\$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 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		\$4,517,719		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$4,715,515		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$197,796		\$0	
P-76	ICC Adjustment			-\$31,317		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$31,317		\$0	
<b>Total Plant Adjustments</b>				<b>\$6,717,031</b>		<b>\$0</b>

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A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	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	\$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	\$2,475	3.24%	\$80
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	\$7,895,921		\$128,678
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	\$10,736,825	5.00%	\$536,841
27	381.000	Meters - DP	\$3,506,052	2.16%	\$75,731
28	382.000	Meter Installations - DP	\$6,787,700	3.00%	\$203,631
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	\$42,030,906		\$1,212,065
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	\$731	4.75%	\$35
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	\$4,068,151		\$232,418
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	\$4,517,719	4.75%	\$214,592

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
74		TOTAL GENERAL PLANT - ALLOCATED	\$8,641,131		\$417,089
75		INCENTIVE COMPENSATION CAPITALIZATION			
76		ICC Adjustment	-\$31,317	0.00%	\$0
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$31,317		\$0
78		<b>Total Depreciation</b>	<b><u>\$62,645,600</u></b>		<b><u>\$1,990,250</u></b>

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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	366.000	Structures & Improvements - TP	\$1,691	R-9	\$34	\$1,725	100.0000%	\$0	\$1,725
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		\$40,713	\$3,472,253		\$0	\$3,472,253
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	-\$77,284	-\$1,765,867	100.0000%	\$0	-\$1,765,867
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	\$90,283	\$2,458,050	100.0000%	\$0	\$2,458,050
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		\$134,676	\$7,472,338		\$0	\$7,472,338
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	\$325	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	\$26	\$355	100.0000%	\$0	\$355
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	\$56	\$2,647	100.0000%	\$0	\$2,647

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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		\$18,829	\$888,126		\$0	\$888,126
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	390.000	Structures & Improvements - Corporate	\$13	R-64	\$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 - HW - Corporate	\$1	R-70	\$786	\$787	100.0000%	\$0	\$787
71	399.300	Other Tangible Prop - Network HW - 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	\$299,588	\$299,990	100.0000%	\$0	\$299,990
74		TOTAL GENERAL PLANT - ALLOCATED	\$532		\$407,579	\$408,111		\$0	\$408,111
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		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$11,679,803</b>		<b>\$600,892</b>	<b>\$12,280,695</b>		<b>\$0</b>	<b>\$12,280,695</b>



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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-9	Structures & Improvements - TP	366.000		\$34		\$0
	1. 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	
	3. To update reserve through March 31, 2014. (Sharpe)		\$6,934		\$0	
R-14	Communication Equipment - TP	370.000		\$23		\$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)		\$23		\$0	
R-20	<b>Structures &amp; Improvements - DP</b>	<b>375.000</b>		<b>\$230</b>		<b>\$0</b>
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$229		\$0	
R-21	<b>Mains - Cathodic Protection - DP</b>	<b>376.000</b>		<b>\$2,197</b>		<b>\$0</b>
	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	<b>Mains - Steel - DP</b>	<b>376.100</b>		<b>\$26,461</b>		<b>\$0</b>
	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	
R-23	<b>Mains - Plastic - DP</b>	<b>376.200</b>		<b>\$24,711</b>		<b>\$0</b>
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$110		\$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)		-\$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		-\$77,284		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$441		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	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	
	6. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	8. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$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		\$90,283		\$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	

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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 update reserve through March 31, 2014. (Sharpe)		\$90,271		\$0	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$129		\$0	
R-29	House Regulators - DP	383.000		\$18,185		\$0
	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

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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)		\$1		\$0	
R-40	Structures & Improvements - GP	390.000		\$6,201		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$48		\$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)		\$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	

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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
	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	
R-45	<b>Stores Equipment - GP</b>	393.000		\$10		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-46	<b>Tools, Shop, &amp; Garage Equipment - GP</b>	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	<b>Laboratory Equipment - GP</b>	395.000		\$22		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$22		\$0	
R-48	<b>Power Operated Equipment - GP</b>	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	

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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
	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	
	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	



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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-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	
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		\$26		\$0
	1. To include the cost of removal to the appropriate account. (Robinett)		\$16		\$0	
	2. 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

Liberty Utilities (Midstates Nat. Gas) Corp.  
GR-2014-0152  
Southeast Missouri District (SEMO)  
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
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$4		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$52		\$0	
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

Liberty Utilities (Midstates Nat. Gas) Corp.  
GR-2014-0152  
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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
	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
	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		\$299,588		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$334,559		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$34,971		\$0	
R-76	ICC Adjustment			-\$905		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$905		\$0	
<b>Total Reserve Adjustments</b>				<b>\$600,892</b>		<b>\$0</b>

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Southeast Missouri District (SEMO)  
 Test Year Ending 9/30/13 with updates to 3/31/2014  
 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	\$1,883,966	37.28	14.00	23.28	0.063781	\$120,161
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	\$2,162,837	37.28	32.38	4.90	0.013425	\$29,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$4,737,545					\$184,849
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						-\$104,536
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$911,963	37.28	37.50	-0.22	-0.000603	-\$550
21	State Tax Offset	\$152,428	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	\$1,115,804	37.28	91.15	-53.87	-0.147589	-\$164,680
24	TOTAL OFFSET FROM RATE BASE	\$2,180,195					-\$165,322
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$269,858

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor (D)	Test Year Non Labor (E)	Actual Number (F)	Total Company Adjusted (G)	Total Company Adjusted (C+G)	Allocations (I)	Adjustments (J)	Adjustments (From Adj. Sch.) (K)	NO Final Adj. (L)	NO Final Adj. (M)	NO Adj. Labor (N)	NO Adj. Non Labor (O)
Rev-1	450,000	Operating Revenue	\$6,026,565			Rev-2	\$6,026,565	\$6,026,565	100.0000%			\$6,010,452			
Rev-2	481,100	Residential Revenue	\$3,204,501			Rev-3	\$3,204,501	\$3,204,501	100.0000%			\$170,817			
Rev-3	481,100	Commercial	\$0			Rev-4	\$0	\$1,254,604	100.0000%		\$1,254,604				
Rev-4	0,000	Sm. Gen. Service	\$0			Rev-5	\$0	\$1,254,604	100.0000%		\$1,254,604				
Rev-5	0,000	Med. Gen. Service	\$0			Rev-6	\$0	\$101,559	100.0000%		\$101,559				
Rev-6	0,000	Lg. Gen. Service	\$0			Rev-7	\$0	\$17,771	100.0000%		\$17,771				
Rev-7	481,200	Interstate Industrial	\$0			Rev-8	\$0	\$225,741	100.0000%		\$225,741				
Rev-8	483,000	Small General Service Schools & Transportation	\$0			Rev-9	\$0	\$895,818	100.0000%		\$895,818				
Rev-9	489,000	Medium General Service Schools & Transportation	\$0			Rev-10	\$0	\$2,375,916	100.0000%		\$2,375,916				
Rev-10	0,000	Large General Service Schools & Transportation	\$0			Rev-11	\$0	\$9,915,036	100.0000%		\$9,915,036				
Rev-11	495,000	Other Gas Revenue - Oper. Rev.	\$9,915,036			Rev-12	\$9,915,036	\$9,915,036	100.0000%		\$12,532,041				
1		MANUFACTURED GAS PRODUCTION EXPENSES	\$0			E-2	\$0	\$0	100.0000%						
2	733,000	Gas Mining Expenses	\$0			E-3	\$0	\$0	100.0000%						
3	735,000	Misc. Production Expenses - NGPE	\$0			E-4	\$0	\$0	100.0000%						
4	742,000	Maint. of Production Equip - NGPE	\$0			E-5	\$0	\$0	100.0000%						
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$0				\$0	\$0	100.0000%						
6		GAS SUPPLY EXPENSES	\$0				\$0	\$0	100.0000%						
7		TOTAL GAS SUPPLY EXPENSES	\$0				\$0	\$0	100.0000%						
8		NATURAL GAS STORAGE EXPENSES	\$0				\$0	\$0	100.0000%						
9	826,000	Measuring & Regulation Station Expenses	\$0			E-9	\$0	\$0	100.0000%						
10	826,000	Rents	\$0			E-10	\$0	\$0	100.0000%						
11	841,000	Operation Labor & Expenses - NGSE	\$118			E-11	\$118	\$118	100.0000%		\$58				
12		TOTAL NATURAL GAS STORAGE EXPENSES	\$118				\$118	\$118	100.0000%		\$58				
13		TESTING	\$0				\$0	\$0	100.0000%						
14		TOTAL TESTING	\$0				\$0	\$0	100.0000%						
15		OPERATING SUPERVISION & ENGINEERING EXPENSES	\$0			E-16	\$0	\$0	100.0000%						
16	851,000	Communication System Expenses	\$0			E-17	\$0	\$0	100.0000%						
17	852,000	Maint. Expense - TE	\$0			E-18	\$0	\$0	100.0000%						
18	856,000	Maint. Expense - TE	\$0			E-19	\$0	\$0	100.0000%						
19	857,000	Measuring & Regulation Station Expenses	\$0			E-20	\$0	\$0	100.0000%						
20	859,000	Transmission & Compression of Gas by Other	\$0			E-21	\$0	\$0	100.0000%						
21	861,000	Maint. Supervision & Engin. - TE	\$0			E-22	\$0	\$0	100.0000%						
22	863,000	Maint. of Meters - TE	\$35,158			E-23	\$35,158	\$35,158	100.0000%		\$35,158				
23	864,000	Maint. of Compressor Station Equip. - TE	\$0			E-24	\$0	\$0	100.0000%						
24	865,000	Maint. of Measuring & Regulating Equip. - TE	\$0			E-25	\$0	\$0	100.0000%						
25	867,000	Maint. of Other Equipment - TE	\$0				\$0	\$0	100.0000%						
26		TOTAL TRANSMISSION EXPENSES	\$-648,072				\$-648,072	\$-648,230	100.0000%						

Line Number	Account Number	Income Description	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjusted (From Adj. Sch.)	Total Company (CVD)	Jurisdictional Allocations (From Adj. Sch.)	Adjustments	NO Final Adj	NO Adj. Juris.	NO Adj. Labor	L+M+K
A	B	C	D	E	F	G	H	I	J	K	L	M	N
28		TOTAL PRODUCTION EXPENSES	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES	\$69,638	\$64,645	E-30	-\$1,475	\$68,163	\$68,163		\$68,163	\$68,163	\$68,163	
30	871,000	Operation Supervisor & Engineering	\$0	\$0	E-31	\$0	\$0	\$0		\$0	\$0	\$0	
31	871,100	Load Dispatching & Coordination - DE	\$0	\$7,769	E-32	\$7,769	\$7,769	\$7,769		\$7,769	\$7,769	\$7,769	
32	872,000	Compressor Station Labor & Expense - DE	\$0	\$0	E-33	\$0	\$0	\$0		\$0	\$0	\$0	
33	872,000	Wm's & Service Labor	\$1,145,936	\$1,145,936	E-34	\$234	\$1,147,170	\$1,147,170		\$1,147,170	\$1,147,170	\$1,147,170	
34	872,000	Wm's & Service Labor	\$0	\$0	E-35	\$0	\$0	\$0		\$0	\$0	\$0	
35	876,000	Wm's & Reg. Station Expenses - Industrial	\$11,347	\$4,000	E-36	-\$638	\$10,709	\$10,709		\$10,709	\$10,709	\$10,709	
36	876,000	Wm's & Reg. Station Expenses - General	\$0	\$0	E-37	\$0	\$0	\$0		\$0	\$0	\$0	
37	877,000	Wm's & Reg. Station Expenses - City Gate	\$195,355	\$0	E-38	\$0	\$195,355	\$195,355		\$195,355	\$195,355	\$195,355	
38	877,000	Water & House Regulator Expenses	\$0	\$0	E-39	\$0	\$0	\$0		\$0	\$0	\$0	
39	879,000	Customer Installation Expenses	\$587	\$0	E-40	\$0	\$587	\$587		\$587	\$587	\$587	
40	880,000	Other Expenses - DE	\$21	\$0	E-41	\$0	\$21	\$21		\$21	\$21	\$21	
41	881,000	Rent - DE	\$60,894	\$21,854	E-42	-\$41,471	\$19,523	\$19,523		\$19,523	\$19,523	\$19,523	
42	885,000	Wm't. Supervisor & Engr'n - DE	\$0	\$0	E-43	\$0	\$0	\$0		\$0	\$0	\$0	
43	886,000	Wm't. Structures & Improvements - DE	\$0	\$0	E-44	\$0	\$0	\$0		\$0	\$0	\$0	
44	891,000	Wm's - DE	\$15,351	\$25	E-45	-\$6,168	\$9,212	\$9,212		\$9,212	\$9,187	\$9,187	
45	893,000	Compressor Station & Equip. - DE	\$0	\$0	E-46	\$0	\$0	\$0		\$0	\$0	\$0	
46	893,000	Wm's & Reg. Sta. Equip. - Industrial	\$0	\$0	E-47	\$0	\$0	\$0		\$0	\$0	\$0	
47	891,000	Wm's & Reg. Sta. Equip. - City Gate	\$0	\$0	E-48	\$0	\$0	\$0		\$0	\$0	\$0	
48	891,000	Services - DE	\$1,156	\$0	E-49	-\$330	\$826	\$826		\$826	\$826	\$826	
49	893,000	Water & House Regulators - DE	\$4,597	\$173	E-50	-\$1,207	\$3,390	\$3,390		\$3,390	\$3,217	\$3,217	
50	894,000	Other Equipment - DE	\$0	\$0	E-51	\$0	\$0	\$0		\$0	\$0	\$0	
51	895,000	Other Equipment - DE	\$0	\$0	E-52	\$0	\$0	\$0		\$0	\$0	\$0	
52		TOTAL DISTRIBUTION EXPENSES	\$1,514,760	\$945,668		-\$50,549	\$1,464,211	\$1,464,211		\$1,464,211	\$938,820	\$527,991	
53		CUSTOMER ACCOUNTS EXPENSES	\$95	\$0	E-54	\$105	\$200	\$200		\$200	\$200	\$200	
54	901,000	Supervisor - Cust. Acct. Exp.	\$0	\$690	E-55	-\$9,842	\$194,581	\$194,581		\$194,581	\$193,681	\$690	
55	902,000	Water Reading Expenses	\$204,400	\$204,523	E-56	\$0	\$204,523	\$204,523		\$204,523	\$193,681	\$690	
56	903,000	Customer Records & Collection Expenses	\$13,589	\$461	E-57	\$7,285	\$20,874	\$20,874		\$20,874	\$19,514	\$663	
57	904,000	Uncollectible Accounts	\$263,948	\$263,948	E-58	\$0	\$263,948	\$263,948		\$263,948	\$194,514	\$494,514	
58	905,000	Wm't. Customer Accounts Expense	\$0	\$0	E-59	\$0	\$0	\$0		\$0	\$0	\$0	
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$461,498	\$265,291		\$260,515	\$742,043	\$742,043		\$742,043	\$213,755	\$528,288	
60		CUSTOMER SERVICE & INFO. EXP.	\$0	\$0	E-61	-\$191	-\$191	-\$191		-\$191	-\$191	-\$191	
61	907,000	Supervisor - CSIE	\$0	\$59,034	E-62	\$10,536	\$214,443	\$214,443		\$214,443	\$156,409	\$58,034	
62	909,000	Customer Assistant Expenses - CSIE	\$203,907	\$40,502	E-63	-\$9,210	\$443,169	\$443,169		\$443,169	\$6,445	\$39,324	
63	909,000	Informational & Instructional Advertising	\$52,319	\$0	E-64	\$0	\$52,319	\$52,319		\$52,319	\$0	\$0	
64	910,000	Wm't. Customer Service & Info. Expenses	\$1,043	\$1,043	E-65	\$0	\$1,043	\$1,043		\$1,043	\$0	\$1,043	
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$257,329	\$99,579		\$1,135	\$258,464	\$258,464		\$258,464	\$163,043	\$95,401	
66		SALES EXPENSES	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	
67	911,000	Supervisor	\$221	\$0	E-68	\$9	\$230	\$230		\$230	\$230	\$230	
68	912,000	Demonstrating & Selling Expenses	\$4,400	\$0	E-69	-\$7,868	\$0	\$0		\$0	\$0	\$0	
69	913,000	Advertising Expenses	\$0	\$0	E-70	\$0	\$0	\$0		\$0	\$0	\$0	
70	915,000	Supervisor - SE	\$221	\$774	E-71	-\$749	\$25	\$25		\$25	\$25	\$25	
71	916,000	Wm't. Sales Expenses	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0	
72		TOTAL SALES EXPENSES	\$9,395	\$221		-\$6,608	\$787	\$787		\$787	\$787	\$787	

Liberty Utilities (Midstates Nat. 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 Adjst. 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+J)+I	L MO Adj. Juris. Labor L+M=K	M MO Adj. Juris. Non Labor
73		ADMIN. & GENERAL EXPENSES											
74	920,000	Admin. & General Salaries	\$376,383	\$376,383	\$0	E-74	\$34,229	\$410,612	100.0000%	\$0	\$410,612	\$410,612	\$0
75	921,000	Office Supplies & Expenses	\$506,866	\$130,637	\$376,229	E-75	-\$38,318	\$468,548	100.0000%	\$0	\$468,548	\$130,637	\$337,911
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	-\$722,919	\$832,028	100.0000%	\$0	\$832,028	\$13,018	\$819,010
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	\$967,497	\$867,497	\$0	E-80	-\$283,589	\$683,908	100.0000%	\$0	\$683,908	\$596,036	-\$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	-\$5,502	\$17,436	100.0000%	\$0	\$17,436	\$0	\$17,436
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		-\$927,360	\$2,236,814		\$0	\$2,236,814	\$772,564	\$1,464,250
90	433,000	DEPRECIATION EXPENSE											
90		Depreciation Expense, Dep. Exp.	\$1,363,412	See note (1)	See note (1)	E-90	See note (1)	\$1,363,412	100.0000%	\$594,513	\$1,957,925	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$1,363,412	\$0	\$0		\$0	\$1,363,412		\$594,513	\$1,957,925	\$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	\$6,969,825	\$2,503,580	\$4,466,245		-\$204,960	\$6,761,285		\$594,513	\$7,355,800	\$2,770,748	\$4,585,052
104		NET INCOME BEFORE TAXES	\$2,945,411					\$3,150,001		\$2,022,492	\$5,172,493		
105		INCOME TAXES											
106	0,000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	See note (1)	\$0	100.0000%	\$1,563,572	\$1,563,572	See note (1)	See note (1)
107		TOTAL INCOME TAXES	\$0					\$0		\$1,563,572	\$1,563,572		
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	\$0	100.0000%	\$0	\$0		
111	0,000	Deferred Income Tax - Test Line	\$0			E-111	\$0	\$0	100.0000%	\$0	\$0		
112		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
113		NET OPERATING INCOME	\$2,945,411					\$3,150,001		\$456,920	\$3,606,921		

Liberty Utilities (Purdum Nat Gas) Corp.  
 GR-2014-0157  
 Southeast Missouri District (SEMO)  
 Test Year Ending 8/31/13 with updates to 2/27/2014  
 Income Statement Detail

Line	Account	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Adjust. Total Company	Total Company	Jurisdictional	Adjustments	Additional	From Adj. Sch. (G+J)	MO Adj. Non Labor
A	B		C	D	E	F	G	H	I	J	K	L	M-K

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



Liberty Utilities (Midstates Nat. 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	-\$16,114	-\$16,114
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$16,114	
Rev-3	Commercial	481,100	\$0	\$0	\$0	\$0	-\$3,204,501	-\$3,204,501
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$3,204,501	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$710,517	\$710,517
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$710,517	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$1,264,604	\$1,264,604
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$1,264,604	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$244,694	\$244,694
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$244,694	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	\$101,559	\$101,559
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$101,559	
Rev-8	Small General Service Schools & Transportation	483,000	\$0	\$0	\$0	\$0	\$17,771	\$17,771
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$17,771	
Rev-9	Medium General Service Schools & Transportation	489,000	\$0	\$0	\$0	\$0	\$225,741	\$225,741
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$225,741	
Rev-10	Large General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$896,818	\$896,818
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$896,818	
Rev-11	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$2,375,916	\$2,375,916
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$115,204	
	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	-\$50	\$0	-\$50	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$47	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$683,230	\$683,230	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. 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
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boatena)		\$0	\$683,230		\$0	\$0	
E-30	Operation Supervisor & Engineering	870.000	-\$1,475	\$0	-\$1,475	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,554	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,079	\$0		\$0	\$0	
E-34	Mains & Service Expenses	874.000	\$234	\$0	\$234	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$25,939	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$26,173	\$0		\$0	\$0	
E-35	Meas. & Reg. Station Expenses - General	875.000	-\$638	\$0	-\$638	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$274	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$364	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878.000	\$560	\$0	\$560	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8,045	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8,605	\$0		\$0	\$0	
E-40	Other Expenses - DE	880.000	-\$53	\$0	-\$53	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$19	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$34	\$0		\$0	\$0	
E-41	Rents - DE	881.000	\$0	-\$41,471	-\$41,471	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	
E-44	Mains - DE	887.000	-\$6,169	\$0	-\$6,169	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$375	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$5,794	\$0		\$0	\$0	
E-48	Services - DE	892.000	-\$330	\$0	-\$330	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$296	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	-\$1,207	\$0	-\$1,207	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$131	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,076	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. 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-54	Supervision - Cust. Acct. Exp.	901.000	\$105	\$0	\$105	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$113	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	-\$9,842	\$0	-\$9,842	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7,913	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,929	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	803.000	\$7,285	\$0	\$7,285	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$812	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8,097	\$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	\$32,431	\$32,431	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$32,431		\$0	\$0	
E-61	Supervision - CSIE	907.000	-\$191	\$0	-\$191	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$8	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$199	\$0		\$0	\$0	
E-62	Customer Assistant Expenses - CSIE	808.000	\$10,536	\$0	\$10,536	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6,390	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$16,926	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	-\$5,032	-\$4,178	-\$9,210	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$280	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$4,752	\$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	\$9	\$0	\$9	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. 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
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$9	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$18	\$0		\$0	\$0	
E-69	<b>Advertising Expenses</b>	<b>913,000</b>	<b>\$0</b>	<b>-\$7,868</b>	<b>-\$7,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	<b>Misc. Sales Expenses</b>	<b>916,000</b>	<b>\$0</b>	<b>-\$749</b>	<b>-\$749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$749		\$0	\$0	
E-74	<b>Admin. &amp; General Salaries</b>	<b>920,000</b>	<b>\$34,229</b>	<b>\$0</b>	<b>\$34,229</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,640	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$45,869	\$0		\$0	\$0	
E-75	<b>Office Supplies &amp; Expenses</b>	<b>921,000</b>	<b>\$0</b>	<b>-\$38,318</b>	<b>-\$38,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize postage expense. (Boateng)		\$0	\$11,570		\$0	\$0	
	2. To annualize rents/leases. (Hanneken)		\$0	-\$26,092		\$0	\$0	
	3. To remove relocation expense. (Ferguson)		\$0	-\$2,101		\$0	\$0	
	4. To annualize utility costs related to new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$10,873		\$0	\$0	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$5,195		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$7,661		\$0	\$0	
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$4,215		\$0	\$0	
E-77	<b>Outside Services Employed</b>	<b>923,000</b>	<b>\$0</b>	<b>-\$722,919</b>	<b>-\$722,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	-\$575,295		\$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	

Liberty Utilities (Midstates Nat. 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
	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	-\$83,174		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$87,747		\$0	\$0	
	13. To update LABS allocations and factors. (Hanneken)		\$0	\$57,444		\$0	\$0	
<b>E-79</b>	<b>Injuries &amp; Damages</b>	<b>925.000</b>	<b>\$0</b>	<b>\$1,419</b>	<b>\$1,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$1,419		\$0	\$0	
<b>E-80</b>	<b>Employee Pensions &amp; Benefits</b>	<b>926.000</b>	<b>-\$271,461</b>	<b>-\$12,228</b>	<b>-\$283,689</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		-\$15,188	\$0		\$0	\$0	
	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	
<b>E-82</b>	<b>Regulatory Commission Expenses</b>	<b>928.000</b>	<b>\$0</b>	<b>\$94,580</b>	<b>\$94,580</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	
<b>E-86</b>	<b>Misc. General Expenses</b>	<b>930.200</b>	<b>\$0</b>	<b>-\$8,502</b>	<b>-\$8,502</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$3,657		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$4,845		\$0	\$0	
<b>E-87</b>	<b>Rents - Admin. Gen. Exp.</b>	<b>931.000</b>	<b>\$0</b>	<b>-\$4,160</b>	<b>-\$4,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize rents/leases. (Hanneken)		\$0	-\$4,160		\$0	\$0	
<b>E-90</b>	<b>Depreciation Expense, Dep. Exp.</b>	<b>403.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$594,513</b>	<b>\$594,513</b>
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$626,838	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$32,325	
<b>E-93</b>	<b>Amortization</b>	<b>405.100</b>	<b>\$0</b>	<b>-\$583</b>	<b>-\$583</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Liberty Utilities (Midstates Nat. 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
	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-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,565,572	\$1,565,572
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,565,572	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,617,005</b>	<b>\$2,617,005</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$232,832</b>	<b>\$28,242</b>	<b>-\$204,590</b>	<b>\$0</b>	<b>\$2,160,085</b>	<b>\$2,160,085</b>

Liberty Utilities (Midstates Nat. 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 6.39% Return	E 6.62% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,172,493	\$3,715,626	\$3,873,841	\$4,032,747
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$1,115,804	\$1,115,804	\$1,115,804	\$1,115,804
7	Tax Straight-Line Depreciation		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,073,729	\$3,073,729	\$3,073,729	\$3,073,729
9	NET TAXABLE INCOME		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$224,201	\$143,684	\$152,428	\$161,210
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$3,832,488	\$2,456,138	\$2,605,609	\$2,755,733
15	Federal Income Tax at the Rate of	35.000%	\$1,341,371	\$859,648	\$911,963	\$964,507
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$1,341,371	\$859,648	\$911,963	\$964,507
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
20	Deduct Federal Income Tax at the Rate of	35.000%	\$469,480	\$300,877	\$319,187	\$337,577
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$3,587,209	\$2,298,945	\$2,438,850	\$2,579,366
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$224,201	\$143,684	\$152,428	\$161,210
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
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		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
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		\$1,341,371	\$859,648	\$911,963	\$964,507
34	State Income Tax		\$224,201	\$143,684	\$152,428	\$161,210
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717
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		\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717

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

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.20%	Weighted Cost of Capital 8.70%	Weighted Cost of Capital 9.20%
1	Common Stock	\$19,469,292	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	\$22,956,709	54.11%	4.86%	2.630%	2.630%	2.630%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$42,426,001</b>	<b>100.00%</b>		<b>6.393%</b>	<b>6.622%</b>	<b>6.852%</b>
8	PreTax Cost of Capital				8.758%	9.131%	9.505%



Exhibit No.: .  
Issue: Accounting Schedules  
Witness: MO PSC Staff  
Sponsoring Party: MO PSC Auditors  
Case No: GR-2014-0152  
Date Prepared: 7/30/2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL**

**STAFF ACCOUNTING SCHEDULES**

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

**CASE NO. GR-2014-0152**

Jefferson City, MO

Liberty Utilities (Midstates Nat. 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 6.39% Return	C 6.62% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$6,003,893	\$6,003,893	\$6,003,893
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$383,829	\$397,578	\$411,387
4	Net Income Available	\$354,489	\$354,489	\$354,489
5	Additional Net Income Required	\$29,340	\$43,089	\$56,898
6	Income Tax Requirement			
7	Required Current Income Tax	\$141,986	\$150,628	\$159,306
8	Current Income Tax Available	\$123,547	\$123,547	\$123,547
9	Additional Current Tax Required	\$18,439	\$27,081	\$35,759
10	Revenue Requirement	\$47,779	\$70,170	\$92,657
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$47,779</b>	<b>\$70,170</b>	<b>\$92,657</b>

Liberty Utilities (Midstates Nat. 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		\$2,794,048
3	Net Plant In Service		<u>\$7,177,453</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$33,735
6	Storage Gas		\$415,974
7	Energy Efficiency Regulatory Asset		\$21,020
8	Prepayments		<u>\$18,643</u>
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$421,902</u>
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%	\$23,305
15	Accumulated Deferred Income Tax		\$503,317
16	Customer Advances for Construction		\$9,029
17	Customer Deposits		\$124,255
18	Stipulated Rate Base Offset		<u>\$935,465</u>
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$1,595,462</u>
20	<b>Total Rate Base</b>		<u><b>\$6,003,893</b></u>

Liberty Utilities (Midstates Nat. 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	\$1	\$907	100.0000%	\$0	\$907
10	366.100	T&D - Other Structures	\$0	P-10	\$11	\$11	100.0000%	\$0	\$11
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	\$1,168,038		-\$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	\$150	P-17	\$0	\$150	100.0000%	\$0	\$150
18	374.200	Land Rights - DP	\$5,663	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	\$17,863	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	\$0	\$0	100.0000%	\$0	\$0
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$82,436	P-55	\$72	\$82,608	100.0000%	\$0	\$82,608
56		TOTAL GENERAL PLANT	\$349,748		\$95,218	\$444,966		\$0	\$444,966
57		GENERAL PLANT - ALLOCATED							
58	374.000	Land and Land Rights - Corporate	\$0	P-58	\$7,115	\$7,115	100.0000%	\$0	\$7,115

Liberty Utilities (Midstates Nat. 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
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	\$560,829	\$560,829	100.0000%	\$0	\$560,829
69		TOTAL GENERAL PLANT - ALLOCATED	\$648,508		\$424,200	\$1,072,708		\$0	\$1,072,708
70		INCENTIVE COMPENSATION CAPITALIZATION							
71		JCC 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

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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-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		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-10	T&D - Other Structures	366.100		\$11		\$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	
	4. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$11,935		\$0	
P-11	Mains - Cathodic Protection - TP	367.000		\$9		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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
	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

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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
	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	<b>Mains - Steel - DP</b>	<b>376.100</b>		<b>\$19,469</b>		<b>\$0</b>
	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	<b>Mains - Plastic - DP</b>	<b>376.200</b>		<b>\$5,459</b>		<b>\$0</b>
	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	



Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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
	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	

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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
	5. To include plant updated to March 31, 2014. (Sharpe)		\$53,071		\$0	
P-26	<b>Meters - DP</b>	<b>381.000</b>		<b>\$45,709</b>		<b>\$0</b>
	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	<b>Meter Installations - DP</b>	<b>382.000</b>		<b>\$37,130</b>		<b>\$0</b>
	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	<b>House Regulators - DP</b>	<b>383.000</b>		<b>\$5,405</b>		<b>\$0</b>
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$126		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$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
	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	<b>House Regulators Installations - DP</b>	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	<b>Ind. Meas. &amp; Reg. Sta. Equip - DP</b>	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	<b>Structures &amp; Improvements - GP</b>	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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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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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		\$15		\$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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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 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	
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	

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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-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		\$560,829		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$585,383		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$24,554		\$0	
P-71	ICC Adjustment			-\$3,887		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$3,887		\$0	
<b>Total Plant Adjustments</b>				<b>\$731,194</b>		<b>\$0</b>

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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	\$907	3.24%	\$29
10	366.100	T&D - Other Structures	\$11	3.24%	\$0
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		\$18,062
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



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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	\$0	4.75%	\$0
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$82,508	4.75%	\$3,919
56		<b>TOTAL GENERAL PLANT</b>	<b>\$444,966</b>		<b>\$27,245</b>
57		<b>GENERAL PLANT - ALLOCATED</b>			
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	\$560,829	4.75%	\$26,639
69		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$1,072,708</b>		<b>\$51,778</b>
70		<b>INCENTIVE COMPENSATION CAPITALIZATION</b>			
71		ICC Adjustment	-\$3,887	0.00%	\$0
72		<b>TOTAL INCENTIVE COMPENSATION CAPITALIZATION</b>	<b>-\$3,887</b>		<b>\$0</b>

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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		Total Depreciation	<u>\$9,971,501</u>		<u>\$322,389</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	\$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	\$23	\$779	100.0000%	\$0	\$779
10	366.100	T&D - Other Structures	\$189	R-10	-\$91	\$98	100.0000%	\$0	\$98
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	\$4,886	\$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	\$663	\$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	\$0	\$0	100.0000%	\$0	\$0
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		\$3,059	\$103,916		\$0	\$103,916
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

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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
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	\$37,191	\$37,241	100.0000%	\$0	\$37,241
69		TOTAL GENERAL PLANT - ALLOCATED	\$66		\$50,598	\$50,664		\$0	\$50,664
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		\$121,710	\$2,794,048		\$0	\$2,784,048

Liberty Utilities (Midstates Nat. 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		\$23		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$23		\$0	
R-10	T&D - Other Structures	366.100		-\$91		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$97		\$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	

Liberty Utilities (Midstates Nat. 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-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 Nat. 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
	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	<b>Meters - DP</b>	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	<b>Meter Installations - DP</b>	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	<b>House Regulators - DP</b>	383.000		\$3,051		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$3,046		\$0	
R-29	<b>House Regulators Installations - DP</b>	384.000		\$1,145		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	

Liberty Utilities (Midstates Nat. 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
	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 Nat. 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
	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-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	
R-59	Structures & Improvements - Corporate	390.000		\$1,332		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$1,332		\$0	

Liberty Utilities (Midstates Nat. 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-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	
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	

Liberty Utilities (Midstates Nat. 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	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-68	Other Tangible Prop - PC Software - Corporate	399,500		\$37,191		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$41,532		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4,341		\$0	
R-71	ICC Adjustment			-\$118		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$118		\$0	
<b>Total Reserve Adjustments</b>				<b>\$121,710</b>		<b>\$0</b>

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 Test Year Ending 9/30/13 with updates to 3/31/2014  
 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	\$298,112	37.28	14.00	23.28	0.063781	\$19,014
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	\$134,556	37.28	32.38	4.90	0.013425	\$1,806
8	TOTAL OPERATION AND MAINT. EXPENSE	\$543,652					\$26,717
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						\$33,735
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$129,057	37.28	37.50	-0.22	-0.000603	-\$78
21	State Tax Offset	\$21,571	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	\$157,902	37.28	91.15	-53.87	-0.147589	-\$23,305
24	TOTAL OFFSET FROM RATE BASE	\$308,530					-\$23,396
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$57,131

Liberty Utilities (Westgas Nat Gas) Corp.  
 GR-2014-0152  
 Western Region District (WRO)  
 Test Year Ending 8/31/13 with updates to 3/31/2014  
 Income Statement Detail

Line Number	Account Number	Income Description	Total (P-E)	Test Year Labor	Test Year Non-Labor	Adjust. Number (from Adj. Sch)	Total Company Adjustments (C-G)	Total Company Adjustments (from Adj. Sch)	100.0000%	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)	Total Company Adjustments (from Adj. Sch)
Rev-1	490,000	Reseller Revenue	\$99,340			Rev-2	\$99,340	\$99,340	100.0000%	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340	\$99,340
Rev-2	491,100	Commercial	\$538,836			Rev-3	\$538,836	\$538,836	100.0000%	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836	\$538,836
Rev-3	491,100	Commercial	\$0			Rev-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-4	0,000	Sm. Gen. Service	\$0			Rev-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-5	0,000	Med. Gen. Service	\$0			Rev-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-6	0,000	Lg. Gen. Service	\$0			Rev-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-7	481,200	Interruptible Industrial	\$0			Rev-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-8	483,000	Small General Service Schools &	\$0			Rev-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-9	469,000	Medium General Service Schools &	\$0			Rev-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-10	0,000	Large General Service Schools &	\$0			Rev-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rev-11	495,000	Other Gas Revenue - Oper. Rev.	\$9,400			Rev-12	\$9,400	\$9,400	100.0000%	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400
Rev-12	495,000	Other Gas Revenue - Oper. Rev.	\$1,557,876			Rev-13	\$1,557,876	\$1,557,876	100.0000%	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876	\$1,557,876
1		MANUFACTURED GAS PRODUCTION EXPENSES				2	733,000	Gas Billing Expenses - NGPE	100.0000%	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000	\$733,000
2	733,000	Gas Billing Expenses - NGPE	\$0			E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	735,000	Man. Production Expenses - NGPE	\$0			E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	742,000	Total Manufactured Gas Production Expenses	\$0			E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES				6														
6		GAS SUPPLY EXPENSES				7														
7		TOTAL GAS SUPPLY EXPENSES				8														
8	820,000	Natural Gas Storage Expenses - NGSE	\$0			E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	826,000	Rentals - NGSE	\$0			E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	826,000	Rentals - NGSE	\$0			E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	841,000	Operation Labor & Expenses - NGSE	\$0			E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE				13														
13		TESTING				14														
14		TOTAL TESTING				15														
15	851,000	TRANSMISSION EXPENSES	\$0			E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	851,000	Operating Supervision & Engineering - TE	\$0			E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	852,000	Communication System Expenses	\$0			E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	858,000	Man. Expenses - Trans. Exp.	\$0			E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	857,000	Meas. & Reg. Station Expenses - TE	\$0			E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	858,000	Transmission & Compression of Gas by Others	\$0			E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	861,000	Manit. Supervision & Engr. - TE	\$0			E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	863,000	Manit. of Mains - TE	\$4,365			E-23	\$4,365	\$4,365	100.0000%	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365	\$4,365
23	864,000	Manit. of Compressor Station Equip. - TE	\$0			E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	865,000	Manit. of Meas. & Reg. Equip. - TE	\$0			E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	867,000	Manit. of Other Equipment - TE	\$0			E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES				27														
27		PRODUCTION EXPENSES																		

Line Number	Account Number	Income Description	Test Year Total (D/E)	Test Year Labor	Test Year Non-Labor	Adjust Number	Total Company Adjust (From Adj. Sch.)	Total Company Adjust (Orig)	Adjustional Adjustments (From Adj. Sch.)	Adjustional Adjustments (Orig)	NO FTH Adj	NO FTH Adj	NO Adj	NO Adj	NO Adj	NO Adj	NO Adj	NO Adj
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES	\$7,600	\$7,613	-\$13		\$2,668	\$10,288	\$10,288	\$0	\$0	\$10,288	\$10,288	\$10,288	\$0	\$0	\$0	\$0
30		Operating Supervisor & Engineering - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Load Dispatching & Operation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Load Dispatching Labor & Expense - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Compressor Station Labor & Expense - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Mains & Service Expenses - DE	\$267,270	\$135,203	\$132,067		-\$30,597	\$236,783	\$236,783	\$0	\$236,783	\$236,783	\$236,783	\$236,783	\$0	\$0	\$0	\$0
35		Mains & Reg. Sta. Equip - General	\$646	\$646	\$0		\$460	\$1,106	\$1,106	\$0	\$1,106	\$1,106	\$1,106	\$1,106	\$0	\$0	\$0	\$0
36		Mains & Reg. Sta. Equip - Industrial	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Mains & Reg. Sta. Equip - City Gate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Meter & House Regulator Expenses - DE	\$17,631	\$17,631	\$0		\$14,814	\$32,445	\$32,445	\$0	\$32,445	\$32,445	\$32,445	\$32,445	\$0	\$0	\$0	\$0
39		Customer Meter Station Expenses - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		Other Expenses - DE	\$250	\$250	\$0		\$213	\$3,331	\$3,331	\$0	\$3,331	\$3,331	\$3,331	\$3,331	\$0	\$0	\$0	\$0
41		Rents - DE	\$6,341	\$6,341	\$0		\$4,341	\$6,341	\$6,341	\$0	\$6,341	\$6,341	\$6,341	\$6,341	\$0	\$0	\$0	\$0
42		Maint. Supervisors & Engineering - DE	\$85,000	\$85,000	\$0		\$85,000	\$85,000	\$85,000	\$0	\$85,000	\$85,000	\$85,000	\$85,000	\$0	\$0	\$0	\$0
43		Maint. Supervisors & Improvements - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Mains - DE	\$87,000	\$87,000	\$0		\$87,000	\$87,000	\$87,000	\$0	\$87,000	\$87,000	\$87,000	\$87,000	\$0	\$0	\$0	\$0
45		Compressor Station Equip - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46		Mains & Reg. Sta. Equip - Industrial	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47		Mains & Reg. Sta. Equip - City Gate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48		Services - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Meter & House Regulators - DE	\$672	\$672	\$0		-\$142	\$530	\$530	\$0	\$530	\$530	\$530	\$530	\$0	\$0	\$0	\$0
50		Other Equipment - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51		Other Equipment - DE	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$301,641	\$166,430	\$135,211		-\$11,331	\$290,210	\$290,210	\$0	\$290,210	\$290,210	\$290,210	\$290,210	\$0	\$0	\$0	\$0
53		CUSTOMER ACCOUNTS EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Supervision - Cust. Acct. Exp.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Meter Reading Expenses	\$22,717	\$22,717	\$0		\$9,196	\$31,913	\$31,913	\$0	\$31,913	\$31,913	\$31,913	\$31,913	\$0	\$0	\$0	\$0
56		Customer Records & Collection Expenses	\$2,631	\$2,631	\$0		\$655	\$3,286	\$3,286	\$0	\$3,286	\$3,286	\$3,286	\$3,286	\$0	\$0	\$0	\$0
57		Uncollectible Amounts	\$36,298	\$36,298	\$0		-\$168,782	\$168,782	\$168,782	\$0	\$168,782	\$168,782	\$168,782	\$168,782	\$0	\$0	\$0	\$0
58		Misc. Customer Accounts Expense	\$0	\$0	\$0		\$5,281	\$5,281	\$5,281	\$0	\$5,281	\$5,281	\$5,281	\$5,281	\$0	\$0	\$0	\$0
59		TOTAL CUSTOMER ACCOUNTS EXPENSES	\$61,646	\$25,327	\$36,319		-\$207,905	-\$146,259	-\$146,259	\$0	-\$146,259	-\$146,259	-\$146,259	-\$146,259	\$0	\$0	\$0	\$0
60		CUSTOMER SERVICE & INFO. EXP.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		Supervision - Cust. Serv. Info.	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62		Customer Assistance Expenses	\$30,331	\$23,132	\$7,235		\$7,235	\$33,005	\$33,005	\$0	\$33,005	\$33,005	\$33,005	\$33,005	\$0	\$0	\$0	\$0
63		Homebased & Individual Advertising	\$3,028	\$3,028	\$0		\$610	\$3,638	\$3,638	\$0	\$3,638	\$3,638	\$3,638	\$3,638	\$0	\$0	\$0	\$0
64		Misc. Customer Service & Info. Expenses	\$36	\$36	\$0		\$36	\$36,649	\$36,649	\$0	\$36,649	\$36,649	\$36,649	\$36,649	\$0	\$0	\$0	\$0
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$35,431	\$23,132	\$12,299		\$32,218	\$38,649	\$38,649	\$0	\$38,649	\$38,649	\$38,649	\$38,649	\$0	\$0	\$0	\$0
66		SALES EXPENSES	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		Supervision - Sales Exp.	\$27	\$27	\$0		\$11	\$38	\$38	\$0	\$38	\$38	\$38	\$38	\$0	\$0	\$0	\$0
68		Demonstrating & Selling Expenses	\$75	\$75	\$0		\$796	\$1,799	\$1,799	\$0	\$1,799	\$1,799	\$1,799	\$1,799	\$0	\$0	\$0	\$0
69		Advertising Expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		Supervision - SE	\$93	\$93	\$0		\$93	\$93	\$93	\$0	\$93	\$93	\$93	\$93	\$0	\$0	\$0	\$0
71		Misc. Sales Expenses	\$10,955	\$10,955	\$0		\$878	\$11,833	\$11,833	\$0	\$11,833	\$11,833	\$11,833	\$11,833	\$0	\$0	\$0	\$0
72		TOTAL SALES EXPENSES	\$11,048	\$27	\$1,068		-\$878	\$12,711	\$12,711	\$0	\$12,711	\$12,711	\$12,711	\$12,711	\$0	\$0	\$0	\$0

Liberty Utilities (Midwest Nat Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WMO)  
 Test Year Ending 9/30/13 with updates to 3/31/2014  
 Income Statement Detail

Line Number	Account Number	Income Description	Test Year	Test Year	Test Year	(D+E)	F	G	H	I	J	K	L	M	N	
			2013	2013	2013											
73	920,000	Admin. & General Expenses	\$43,715	\$43,715	\$0	E-74	\$18,860	\$52,595	\$62,595	\$0	\$0	\$62,595	\$0	\$0	\$0	
74	921,000	Office Supplies & Expenses	\$75,170	\$75,170	\$0	E-75	-4423	\$74,720	\$74,720	\$0	\$0	\$74,720	\$0	\$0	\$0	
75	922,000	Admin. Expenses & Expenses Transferred	-445,370	-445,370	\$0	E-76	\$0	-445,370	-445,370	\$0	\$0	-445,370	\$0	\$0	\$0	
76	924,000	Outside Services Employed	\$193,283	\$193,283	\$1,616	E-77	-91,854	\$103,429	\$103,429	\$0	\$0	\$103,429	\$0	\$0	\$0	
77	925,000	Property Insurance - Debts	\$25,614	\$25,614	\$0	E-78	\$0	\$25,614	\$25,614	\$0	\$0	\$25,614	\$0	\$0	\$0	
78	926,000	Employee & Pension & Benefits	\$139,026	\$139,026	\$0	E-79	\$203	\$129,823	\$129,823	\$0	\$0	\$129,823	\$0	\$0	\$0	
79	927,000	Franchise Requirements	\$0	\$0	\$0	E-80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
80	927,000	Franchise Requirements & Benefits	\$139,026	\$139,026	\$0	E-80	\$0	\$129,823	\$129,823	\$0	\$0	\$129,823	\$0	\$0	\$0	
81	927,000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
82	928,000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
83	929,000	Disbursements	\$0	\$0	\$0	E-83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
84	930,000	Misc. General Expenses - ASG	\$0	\$0	\$0	E-84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
85	930,100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
86	930,200	Misc. General Expenses	\$2,867	\$2,867	\$434	E-86	-2828	\$2,091	\$2,091	\$0	\$0	\$2,091	\$0	\$0	\$0	
87	931,000	Rents - Admin. Gen. Exp.	\$434	\$434	\$0	E-87	-379	\$145	\$145	\$0	\$0	\$145	\$0	\$0	\$0	
88	933,000	TOTAL ADMIN. & GENERAL EXPENSES	\$433,736	\$433,736	\$164,473	E-90	\$271,263	\$356,458	\$251,399	\$63,940	\$0	\$356,458	\$169,824	\$0	\$0	
89	934,000	DEPRECIATION EXPENSE	\$251,399	\$251,399	\$0	E-90	\$0	\$251,399	\$251,399	\$63,940	\$315,339	\$0	\$0	\$0	\$0	\$0
90	934,000	Depreciation Expense, Dep. Exp.	\$251,399	\$251,399	\$0	E-90	\$0	\$251,399	\$251,399	\$63,940	\$315,339	\$0	\$0	\$0	\$0	\$0
91	934,000	TOTAL DEPRECIATION EXPENSE	\$251,399	\$251,399	\$0	E-90	\$0	\$251,399	\$251,399	\$63,940	\$315,339	\$0	\$0	\$0	\$0	\$0
92	935,000	AMORTIZATION EXPENSE	\$0	\$0	\$0	E-93	\$3,503	\$3,503	\$3,503	\$0	\$0	\$3,503	\$0	\$0	\$0	\$0
93	935,000	Energy Efficiency Amortization	\$0	\$0	\$0	E-93	\$3,503	\$3,503	\$3,503	\$0	\$0	\$3,503	\$0	\$0	\$0	\$0
94	935,000	TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0	E-93	\$3,503	\$3,503	\$3,503	\$0	\$0	\$3,503	\$0	\$0	\$0	\$0
95	936,000	OTHER OPERATING EXPENSES	\$128,228	\$128,228	\$0	E-96	\$17,762	\$146,010	\$146,010	\$0	\$0	\$146,010	\$0	\$0	\$0	\$0
96	936,000	Property Taxes/and Waiver Taxes	\$0	\$0	\$128,228	E-96	\$0	\$0	\$0	\$0	\$0	\$0	\$128,228	\$0	\$0	
97	937,000	Payroll Taxes	\$117,233	\$117,233	\$0	E-97	\$7,005	\$124,238	\$124,238	\$0	\$0	\$124,238	\$0	\$0	\$0	\$0
98	938,000	Gross Receipts Tax	\$0	\$0	\$0	E-98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	939,000	Excise Tax	\$0	\$0	\$0	E-99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	940,000	Miscourt Franchise Taxes	\$20,523	\$20,523	\$0	E-100	\$20,523	\$20,523	\$20,523	\$0	\$0	\$20,523	\$0	\$0	\$0	\$0
101	940,000	Applied Taxes	\$165,974	\$165,974	\$17,223	E-110	\$146,751	\$179,973	\$146,751	\$179,973	\$0	\$179,973	\$0	\$0	\$0	\$0
102	940,000	TOTAL OTHER OPERATING EXPENSES	\$165,974	\$165,974	\$17,223	E-110	\$146,751	\$179,973	\$146,751	\$179,973	\$0	\$179,973	\$0	\$0	\$0	\$0
103	940,000	NET INCOME BEFORE TAXES	\$361,393	\$361,393	\$0	E-105	\$528,448	\$528,448	\$528,448	\$0	\$0	\$528,448	\$0	\$0	\$0	\$0
104	940,000	INCOME TAXES	\$0	\$0	\$0	E-105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	940,000	TOTAL INCOME TAXES	\$0	\$0	\$0	E-105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	940,000	DEFERRED INCOME TAXES	\$0	\$0	\$0	E-108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	940,000	Deferred Income Taxes - Del. Inc. Tax.	\$0	\$0	\$0	E-110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108	940,000	Amortization of Deferred LTC	\$0	\$0	\$0	E-109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109	940,000	Deferred Income Tax - Test Line	\$0	\$0	\$0	E-110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	940,000	TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0	E-110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111	940,000	TOTAL OPERATING INCOME	\$361,393	\$361,393	\$17,223	E-110	\$528,448	\$545,671	\$528,448	\$545,671	\$0	\$545,671	\$0	\$0	\$0	\$0
112	940,000	NET OPERATING INCOME	\$361,393	\$361,393	\$17,223	E-110	\$528,448	\$545,671	\$528,448	\$545,671	\$0	\$545,671	\$0	\$0	\$0	\$0

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

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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	\$93,472	\$93,472
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$93,472	
Rev-3	Commercial	481,100	\$0	\$0	\$0	\$0	-\$638,836	-\$638,836
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$638,836	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$162,827	\$162,827
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$162,827	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$142,304	\$142,304
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$142,304	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$174,538	\$174,538
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$174,538	
Rev-11	Other Gas Revenue - Oper. Rev.	495,000	\$0	\$0	\$0	\$0	\$19,222	\$19,222
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$12,544	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$6,678	
E-11	Operation Labor & Expenses - NGSE	841,000	\$12	\$0	\$12	\$0	\$0	\$0
	1. To annualize payroll. (Ferguson)		\$12	\$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-30	Operating Supervisor & Engineering - DE	870,000	\$2,688	\$0	\$2,688	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$317	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,005	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874,000	-\$30,587	\$0	-\$30,587	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,219	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$27,368	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Equip - General	875,000	\$460	\$0	\$460	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$494	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878,000	\$14,814	\$0	\$14,814	\$0	\$0	\$0



Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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 disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$998	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$15,812	\$0		\$0	\$0	
E-40	Other Expenses - DE	880,000	-\$213	\$0	-\$213	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$211	\$0		\$0	\$0	
E-44	Mains - DE	887,000	\$1,513	\$0	\$1,513	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$47	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,560	\$0		\$0	\$0	
E-48	Services - DE	892,000	\$136	\$0	\$136	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$140	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893,000	-\$142	\$0	-\$142	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$16	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$126	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901,000	\$33	\$0	\$33	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$34	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902,000	\$9,196	\$0	\$9,196	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$982	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$10,178	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903,000	\$665	\$0	\$665	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$101	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$766	\$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	\$5,281	\$5,281	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$5,281		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
 GR-2014-0152  
 Western Missouri District (WEMO)  
 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 - Cust. Serv. Info.	907.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$32	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$2,639	\$0	\$2,639	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$793	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,432	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$1,128	-\$518	\$610	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$35	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,163	\$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	\$11	\$0	\$11	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$12	\$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	\$18,880	\$0	\$18,880	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,445	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$20,325	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	\$0	-\$423	-\$423	\$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 dues and donations attributed to lobbying. (Sharpe)		\$0	-\$1,349		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.  
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	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		\$0	-\$645		\$0	\$0	
	5. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$1,459		\$0	\$0	
	6. To remove certain dues and donations costs. (Sharpe)		\$0	-\$603		\$0	\$0	
	7. To remove relocation expenses. (Ferguson)		\$0	-\$261		\$0	\$0	
<b>E-77</b>	<b>Outside Services Employed</b>	<b>923.000</b>	<b>\$0</b>	<b>-\$91,854</b>	<b>-\$91,854</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	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	
	7. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$243		\$0	\$0	
	8. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$1,088		\$0	\$0	
	9. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$547		\$0	\$0	
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$11,911		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$12,566		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$8,227		\$0	\$0	
	13. To remove relocation expense. (Ferguson)		\$0	-\$26		\$0	\$0	
<b>E-79</b>	<b>Injuries &amp; Damages</b>	<b>925.000</b>	<b>\$0</b>	<b>\$203</b>	<b>\$203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$203		\$0	\$0	
<b>E-80</b>	<b>Employee Pensions &amp; Benefits</b>	<b>926.000</b>	<b>-\$16,519</b>	<b>-\$1,518</b>	<b>-\$18,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$15,295	\$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	

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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-80	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	\$63,940	\$63,940
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$70,990	
	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	\$3,503	\$3,503	\$0	\$0	\$0
	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	\$123,547	\$123,547
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$123,547	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$46,473	-\$46,473
<b>Total Operating &amp; Maint. Expense</b>			\$11,688	-\$238,742	-\$227,054	\$0	\$187,487	\$187,487

Liberty Utilities (Midstates Nat. Gas) Corp.  
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.39% Return	E 6.62% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$478,036	\$525,815	\$548,206	\$570,693
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$315,339	\$315,339	\$315,339	\$315,339
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$315,339	\$315,339	\$315,339	\$315,339
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$157,902	\$157,902	\$157,902	\$157,902
7	Tax Straight-Line Depreciation		\$315,339	\$315,339	\$315,339	\$315,339
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$473,241	\$473,241	\$473,241	\$473,241
9	NET TAXABLE INCOME		\$320,134	\$367,913	\$390,304	\$412,791
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$17,693	\$20,333	\$21,571	\$22,814
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$302,441	\$347,580	\$368,733	\$389,977
15	Federal Income Tax at the Rate of	35.000%	\$105,854	\$121,653	\$129,057	\$136,492
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$105,854	\$121,653	\$129,057	\$136,492
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
20	Deduct Federal Income Tax at the Rate of	35.000%	\$37,049	\$42,579	\$45,170	\$47,772
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$283,085	\$325,334	\$345,134	\$365,019
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$17,693	\$20,333	\$21,571	\$22,814
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
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		\$320,134	\$367,913	\$390,304	\$412,791
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		\$105,854	\$121,653	\$129,057	\$136,492
34	State Income Tax		\$17,693	\$20,333	\$21,571	\$22,814
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$123,547	\$141,986	\$150,628	\$159,306
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		\$123,547	\$141,986	\$150,628	\$159,306

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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	\$2,755,186	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	\$3,248,707	54.11%	4.86%	2.630%	2.630%	2.630%
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	<u>\$6,003,893</u>	<u>100.00%</u>		<u>6.393%</u>	<u>6.622%</u>	<u>6.852%</u>
8	PreTax Cost of Capital				8.758%	9.131%	9.505%