

**FILED**

**OCT 0 2013**

**Missouri Public  
Service Commission**

Exhibit No.: Liberty Exhibit No. 1  
Issue: ISRS Petition / Policy  
Witness: David Swain  
Type of Exhibit: Direct Testimony  
Sponsoring Party: Liberty Energy (Midstates) Corp.  
d/b/a Liberty Utilities  
Case No.: GR-2014-0006  
Date Testimony Prepared: September 20, 2013

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: GR-2014-0006**

**DIRECT TESTIMONY**

**OF**

**DAVID SWAIN**

**ON BEHALF OF**

**LIBERTY ENERGY (MIDSTATES) CORP.  
D/B/A LIBERTY UTILITIES**

**Jackson, Missouri  
September 2013**

Liberty Exhibit No. 1  
Date 9-26-13 Reporter KF  
File No. GR-2014-0006

1 **DIRECT TESTIMONY**

2 **OF**

3 **DAVID SWAIN**

4 **Case No. GR-2014-0006**

5

6 **Q: Please state your name and business address.**

7 A: My name is David Swain. My business address is 2370 N. High Street, Suite 1, Jackson,  
8 Missouri 63755.

9

10 **Q: By whom are you employed and in what capacity?**

11 A: I am employed by Liberty Energy (Midstates) Corp. d/b/a Liberty Utilities<sup>1</sup> (“Company”  
12 or “Liberty Utilities”) as State President.

13

14 **Q: Please describe your professional and educational background.**

15 A: I have worked in the Natural Gas Distribution industry for the past thirty-four years. Prior  
16 to my position with Liberty Utilities, I was the Operations Manager for Atmos Energy  
17 and lived in Paducah, Kentucky, where I had responsibilities that included oversight of  
18 twelve operations in four states. My duties and experience have included oversight and  
19 direction of financial planning, regulatory and ratemaking, operations, engineering and  
20 customer care. I have been involved in many facets of the industry with a passion for

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<sup>1</sup> The name of the corporation was recently changed to Liberty Utilities (Midstates Natural Gas) Corp. It will continue to do business under the fictitious name Liberty Utilities. The Company is preparing its name change request for filing with the Commission.

1 improving and enhancing the safety and reliability of natural gas distribution systems.  
2 Presently, I hold a certification from the National Association of Corrosion Engineers as  
3 a Cathodic Protection Specialist.  
4

5 **Q: What are your principal responsibilities as State President of the Company?**

6 A: As State President of Liberty Utilities, I have overall responsibility for the regulatory,  
7 financial, operations and customer care aspects of our business. Specifically, I insure that  
8 we comply with all regulations and rules that concern safety, reliability and rates while  
9 being financially responsible. I must insure that our business is able to perform these  
10 tasks strategically and responsibly.  
11

12 **Q: Have you previously testified in a proceeding before the MPSC or before any other  
13 utility regulatory agency?**

14 A: Yes, I testified before this Commission in Case No. GM-2012-0037.  
15

16 **Q: What is the purpose of your testimony?**

17 A: The purpose of my testimony is to sponsor and support the Application and Petition  
18 (including Appendices) and proposed rate schedule ("Petition") of Liberty Utilities to  
19 change its Infrastructure System Replacement Surcharge ("ISRS" ) filed with the  
20 Commission on July 2, 2013, initiating this proceeding.  
21

22 I will provide background information and discuss some of the relevant prior regulatory  
23 activities regarding Liberty Utilities and its predecessor-in-interest for these purposes,

1 Atmos Energy Corporation ("Atmos"); address the various components of the Petition;  
2 discuss the Staff Recommendation filed in this matter on September 3, 2013, and Liberty  
3 Utilities' Notice of Agreement filed in response; and address certain allegations raised by  
4 the Office of the Public Counsel ("OPC").

5  
6 **Background and Recent Regulatory Activity**

7 **Q. Please provide a brief background on Liberty Utilities' natural gas operations in**  
8 **Missouri?**

9 A. By its Order Approving Unanimous Stipulation And Agreement issued March 14,  
10 2012 in File No. GM-2012-0037, the Commission approved the Unanimous Stipulation  
11 and Agreement ("Stipulation") entered in that proceeding and authorized Atmos to sell,  
12 and Liberty Utilities to purchase, substantially all of the assets of Atmos used to provide  
13 natural gas and transportation services in Missouri. The Commission further issued new  
14 certificates of convenience and necessity to Liberty Utilities for the service areas  
15 formerly served by Atmos.

16  
17 **Q. What parties were signatories to that Stipulation?**

18 A. The Stipulation was signed and supported by Atmos, Liberty Utilities, the Commission  
19 Staff, OPC and IBEW Local No. 1439.

20  
21 **Q. Did the Stipulation address the issue of tariffs and their adoption?**

22 A. Yes, Paragraph 9 of the Stipulation provided:  
23

1                   9.     Tariffs

2                   Atmos has Commission approved tariffs. Liberty-Midstates shall formally  
3                   adopt in whole Atmos' tariffs verbatim upon closing of the transaction.  
4                   These tariffs shall remain in effect until changed by Order of the  
5                   Commission or by operation of law.  
6

7                   On July 2, 2012, Liberty Utilities filed a tariff adoption notice and request for name  
8                   change to (1) adopt Atmos Energy Corporation's tariffs, including its existing ISRS  
9                   tariff, and (2) authorize the use of the fictitious name "Liberty Utilities." By its *Order*  
10                  *Recognizing Name Change and Approving Tariff Sheets*, the Commission approved the  
11                  adoption of the tariffs and recognized the fictitious name, effective August 1, 2012.  
12

13    **Q.     Could you please provide additional information regarding the existing Company**  
14                  **ISRS?**

15    **A.     Yes.    Atmos' last general rate proceeding was in 2010 in Commission Case No. GR-**  
16                  **2010-0192.    The Unanimous Stipulation and Agreement ("Rate Case Stipulation")**  
17                  **entered in that case was approved by the Commission's Order effective August 27, 2010,**  
18                  **with new rates effective September 1, 2010.    The Rate Case Stipulation was signed and**  
19                  **supported by Atmos, Staff, OPC, Missouri Department of Natural Resources and**  
20                  **Noranda Aluminum, Inc.    As reflected on page 2 of the Rate Case Stipulation and its**  
21                  **Appendix A, the annual base revenue level approved in that case was \$21,208,496.**  
22

23                  Paragraph 11 of the Rate Case Stipulation addressed "ISRS Calculations" specifically, as  
24                  follows:

25                  11.    ISRS Calculations.    As required by Commission rules, **the**  
26                  **Company's current ISRS shall be reset to zero upon the effective date**  
27                  **of new rates in this case.**    The Signatories further agree that, for any ISRS  
28                  filings implemented between the date new rates are established in this

1 proceeding and the effective date of new rates established in the  
2 Company's next general rate case proceeding, the Return On Equity  
3 (ROE) to be used in ISRS calculations shall be 10.0%, and the capital  
4 structure and debt costs shall be the capital structure and debt costs as filed  
5 by Staff in this case. The ROE and capital structure specified herein for  
6 use in future ISRS filings does not reflect the level of ROE included in the  
7 overall revenue requirement agreement in the Stipulation. Plant in service  
8 additions for inclusion in a future ISRS shall be limited to qualifying  
9 additions subsequent to February 28, 2010. (Emphasis added).

10  
11 After the ISRS was zeroed out effective with new rates on September 1, 2010, Atmos  
12 filed for a new ISRS in November 2010, which became effective February 14, 2011, in  
13 Commission File No. GO-2011-0149. This is the ISRS that is the subject of the instant  
14 change request.

15  
16 **Q. Referring back to the asset sale case Stipulation, are there particular provisions that**  
17 **you would like to highlight to the Commission?**

18 **A.** Certainly, by approving Liberty Utilities' previous filing to change its ISRS in File No.  
19 GO-2013-0048, effective on November 2, 2012, the Commission is aware of the  
20 provision that permits Liberty Utilities to make ISRS filings throughout the term of the  
21 general rate case moratorium (the moratorium expires December 31, 2013) provided in  
22 the Stipulation. (Paragraph II.A.1 titled Rate Moratorium, page 4).

23  
24 Paragraph 8 of that same "Conditions" section of the Stipulation, addresses previous  
25 Commission orders and stipulations and agreements:

26 8. Adherence to Previous Commission Orders and Stipulations and  
27 Agreements

28  
29 Liberty-Midstates shall comply with all requirements resulting from all  
30 Commission Approved stipulation and agreements and Commission  
31 Orders in all cases applicable to Atmos, which are still in force, from the

1 effective date of the Commission's Order approving Atmos' acquisition of  
2 Greeley Gas Company in Case No. GM-94-6. To the extent any  
3 requirement in those prior stipulation and agreements and orders conflicts  
4 with a provision of the Stipulation and Agreement, the Stipulation and  
5 Agreement shall govern. **In addition, Liberty-Midstates shall comply**  
6 **with all Commission rules (including but not limited to the**  
7 **Commission's Cold Weather Rule, Gas Safety rules and Affiliate**  
8 **Transactions rules), reporting requirements and other practices, subject**  
9 **to existing waivers or variances authorized by the Commission for**  
10 **Atmos. (Emphasis added).**

11  
12 Indeed, Gas Safety is one of the major subjects addressed in the Stipulation:

13  
14 **17. Gas Safety**

- 15 a. Liberty-Midstates shall comply fully with all of the Commission's  
16 pipeline safety regulations and, prior to operating the system, must  
17 meet the following requirements and have the following programs or  
18 plans in place and fully operational, subject to existing waivers or  
19 variances authorized for Atmos:

20 Field personnel shall be Operator Qualification tested;  
21 Field personnel shall be drug tested as required by CSR 240-  
22 40.080;  
23 Field personnel shall be trained in Missouri's specific gas safety  
24 rules;  
25 Leak calls shall be responded to immediately;  
26 Operations and Maintenance Plan;  
27 Emergency Plan;  
28 Operator Qualification Plan;  
29 Anti-Drug and Alcohol Misuse Plan;  
30 Damage Prevention Program;  
31 Public Awareness Program;  
32 Integrity Management Program for Transmission Pipelines;  
33 Integrity Management Program for Distribution Pipelines; and,  
34 Membership in Missouri One Call Systems, Inc  
35 Control Room Management Program  
36

- 37 b. In addition to an Operator Qualification Plan, Liberty-Midstates shall  
38 have qualified personnel in place to operate the natural gas system. In  
39 addition to having an Anti-Drug and Alcohol Plan, Liberty-Midstates  
40 shall conduct pre-employment testing of new personnel, and conduct  
41 random testing as required by Commission rules.  
42  
43

- 1 c. Liberty-Midstates shall have a process to receive and respond to  
2 emergency, leak and odor calls, at any time (24 hours a day, 7 days a  
3 week, 365 days a year). Joint Applicants shall have a transition plan  
4 in place for transferring to Liberty-Midstates personnel the Liberty-  
5 Midstates customers that call Atmos' telephone numbers. Liberty-  
6 Midstates shall have personnel in place to receive, dispatch and  
7 respond to emergency, leak and odor calls as required by the  
8 Commission (within one hour for inside odor call and within two  
9 hours for outside odor calls). If Liberty-Midstates changes the  
10 emergency telephone number used by the public, Liberty-Midstates  
11 shall widely advertise that number so the public is aware of the 24-  
12 hour emergency telephone number to be called in an emergency.  
13
- 14 d. Liberty-Midstates shall establish a plan to replace signage at regulator  
15 stations, above ground piping, road crossings and other locations. In  
16 addition to establishing a Control Room Management Program,  
17 Liberty-Midstates shall establish a gas control function for supervisory  
18 control and data acquisition (SCADA) systems for remotely  
19 controlling and monitoring remote-controlled valves and system  
20 pressures. (Emphasis added).  
21

22 Finally, Paragraph 19 (a) regarding "Miscellaneous Conditions" provides as follows:  
23 "Prior to Liberty-Midstates filing its first general rate proceeding related to the acquired  
24 Atmos properties, Liberty-Midstates will not request Commission authorization to alter  
25 or be relieved of any of the terms or conditions contained in past stipulations or  
26 Commission orders that were applicable to Atmos just prior to the acquisition."  
27

28 Of course, the Commission found that the terms of the Stipulation were just and  
29 reasonable and further ordered "that the signatories shall be bound by and comply with  
30 the terms of the Unanimous Stipulation and Agreement." (*Order Approving Unanimous*  
31 *Stipulation and Agreement*, Ordered Paragraph 11, File No. GM-2012-0037, March 14,  
32 2012).



Liberty Utilities' ISRS Petition

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**Q.** You previously testified that you are sponsoring and supporting the Liberty Utilities' ISRS Petition to adjust the ISRS rate elements in its established ISRS rate schedule, is that correct?

**A.** Yes, pursuant to the provisions of Sections 393.1009-1015 of the Missouri Revised Statutes and Commission Rule 4 CSR 240-3.265, Liberty Utilities filed its Petition initiating this matter on July 2, 2013, requesting an adjustment to its ISRS rate schedule that provides for the recovery of costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period beginning June 1, 2012 through May 31, 2013. For ease of reference and clarification for the record, I am attaching and incorporating by reference a copy of the Verified Application and Petition as **Schedule DS-1**, and Appendices A-C that were attached and incorporated therein as **Schedule DS-2**. I am sponsoring the information that is contained in these Schedules and that information was prepared under my supervision.

**Q.** Is this Liberty Utilities' first ISRS filing?

**A.** No, it is not; however, I would note that this is the first filing using Liberty Utilities specific information. This filing represents Liberty Utilities' second ISRS filing since acquiring the assets previously owned by Atmos. The rates related to Liberty Utilities' previous ISRS filing, File No. GO-2013-0048, became effective on November 2, 2012. As discussed above, Liberty Utilities adopted the currently effective ISRS authorized for Atmos (in File No. GO-2011-0149), which became effective February 14, 2011. Importantly, the Verified Application and Petition and supporting documentation filed in

1 this matter is virtually identical in form and scope to the four (4) previous ISRS filings  
2 submitted by Liberty Utilities or Atmos, dating back to August of 2008. Each of those  
3 cases was resolved by the company filing a notice of agreement with the staff  
4 recommendation and a Commission order approving a revised tariff filed in conformance  
5 with such agreement.

6  
7 **Q. Could you please provide a brief overview of the primary information contained in**  
8 **the attached Schedules?**

9 A. Certainly. The infrastructure system replacements for which Liberty seeks ISRS  
10 recognition are set forth on **Schedule DS-2, Appendix A**. These are eligible gas utility  
11 plant projects in that they are either: a) mains, valves, service lines, regulator stations,  
12 vaults, and other pipeline system components installed to comply with state or federal  
13 safety requirements as replacements for existing facilities that have worn out or are in  
14 deteriorated condition; or b) main relining projects, service line insertion projects, joint  
15 encapsulation projects, and other similar projects extending the useful life, or enhancing  
16 the integrity of pipeline system components undertaken to comply with state or federal  
17 safety requirements; or c) unreimbursed infrastructure facility relocations due to the  
18 construction or improvement of a highway, road, street, public way or other public work  
19 required by or on behalf of the United States, the State of Missouri, a political  
20 subdivision of the State of Missouri, or another entity having the power of eminent  
21 domain.

22

1 In addition to meeting the foregoing criteria, these infrastructure system replacements are  
2 also eligible for ISRS treatment because they: a) did not increase revenues by directly  
3 connecting to new customers; b) are currently in service and used and useful; c) were not  
4 included in rate base in the most recently completed general rate case, and d) replaced  
5 and/or extended the useful life of existing infrastructure.

6  
7 Capital data used for the ISRS filing was reported directly from Liberty Utilities' plant  
8 accounting system. Liberty Utilities' plant accounting is project based. Each project  
9 placed in service in Missouri was reviewed to ensure that it was an eligible "gas utility  
10 plant project" as defined in Section 393.1009 of the Missouri Revised Statutes. This  
11 review was facilitated through the use of several data elements maintained for each  
12 project in the plant accounting system. The In Service Date was used to eliminate any  
13 projects that did not fall within the filing window of the ISRS. The Budget Category  
14 field was used to eliminate projects that did not fall into the categories of System  
15 Integrity, System Improvements, Public Improvements, and Maintenance. The Project  
16 Description was reviewed to ensure that the project was consistent with the intent of the  
17 ISRS. The Business Segment field was used to assign the cost to the appropriate rate  
18 division. And finally, the FERC Activity Code determined whether the costs were for an  
19 addition or a retirement.

20  
21 The data for additions is presented in **Schedule DS-2** at Appendix A (Schedule 1), and  
22 the data for retirements is reflected in Appendix A (Schedule 2). In each schedule the  
23 data by project is summarized for each rate division at the utility account level, with the

1 in service date and addition amount provided for the project. The Accumulated  
2 Depreciation is calculated by multiplying the Monthly Depreciation Rate by the number  
3 of Months the asset has been in service. The Depreciation Expense column contains the  
4 annual depreciation expense for the asset. Sub-total rows are provided for each rate  
5 division and class of assets.

6  
7 **Q. Would you please address Schedule DS-2, Appendix B, regarding the rate schedule**  
8 **and supporting documentation?**

9 A. Schedule DS-2, Appendix B is the rate schedule, with supporting documents  
10 (Schedules), proposed by Liberty Utilities to revise the ISRS to reflect the additional  
11 ISRS eligible investments that are not included in the ISRS. This proposed rate schedule,  
12 on an annualized basis, will produce ISRS revenues of at least one-half of one percent of  
13 the base revenue level approved by the Commission in the most recent general rate  
14 proceeding, but not in excess of ten percent of the base revenue level. As discussed  
15 previously, the annual base revenue level approved in that case was \$21,208,496. As  
16 reflected on Appendix B, Schedule 1, the instant ISRS filing would generate additional  
17 revenues of \$650,670. I would note that the previous Atmos rate case referenced on that  
18 sheet relating to ROE and weighted cost of debt, erroneously references Case No. GR-  
19 2006-0387, when it should be Case No. GR-2010-0192. The correct information from  
20 GR-2010-0192 was, in fact, utilized (as discussed in Paragraph 14 of the Petition), and  
21 that typographical error has been conveyed to the parties.

22

1 Q. Since the filing of the Petition, have there been any changes or corrections to the  
2 information discussed above?

3 A. Yes. While compiling information for Staff and OPC, the Company has identified four  
4 ineligible projects that had been included in the Petition. The Company notified the  
5 parties, and the total cost of ineligible projects was \$34,734.69, which has a revenue  
6 requirement impact of approximately \$3,000. There have also been some adjustments  
7 and reconciliations proposed by Staff in its Staff Recommendation, to which the  
8 Company has indicated its agreement, and I will discuss further below.

9  
10 Lastly, to further ensure the accuracy of the costs included in the filing, I instructed my  
11 staff to conduct an additional review of the ledger and sub-ledger. This additional review,  
12 which was concluded this week, revealed two additional issues as follows:

- 13 1) At the time of the filing of the ISRS, the general ledger and sub-ledger were  
14 out of balance by approximately \$650,000 due to a timing difference (the  
15 general ledger included project balances through October 31<sup>st</sup> while the sub-  
16 ledger included project balances through September 30<sup>th</sup>). To balance the  
17 ledger and sub-ledger, the \$650,000 in ISRS eligible capital work was applied  
18 and allocated on a pro-rata basis to all projects for the time period of April 1,  
19 2013 to May 31, 2013. Correcting the issue did not impact the nature,  
20 eligibility, or total plant in the ISRS filing but it would increase the revenue  
21 requirements by approximately \$3,000. The Company has decided to stand by  
22 its original filing on this point and not seek the additional revenue  
23 requirements.



1 states in part that “[t]he staff of the commission may examine the information of the  
2 natural gas utility provided pursuant to this rule and sections 393.1009 to 393.1015,  
3 RSMo, to confirm the underlying costs and proper calculation of the proposed ISRS, and  
4 may submit a report regarding its examination to the commission not later than sixty (60)  
5 days after the natural gas utility files its petition.”

6  
7 Based upon its investigation, the Staff recommends that the Commission issue an Order  
8 that:

- 9 1. Rejects the ISRS tariff sheet (YG-2014-0004) filed by Liberty on  
10 July 2, 2013;
- 11 2. Approves Staff’s determination of the incremental ISRS surcharge  
12 revenues in the amount of annual pre-tax revenues of \$606,978, consisting  
13 of \$31,863 for the WEMO district, \$188,304 for the SEMO District, and  
14 \$386,811 for the NEMO District;
- 15 3. Authorizes Liberty to file an ISRS rate for each customer class as  
16 reflected in Appendix B (of the Staff Recommendation); and
- 17 4. Approves Liberty’s request for waiver of 4 CSR 240-4.020(2).  
18

19 At Paragraph 8 of its Recommendation, Staff states:

20 Staff would note that Staff is currently awaiting further documentation  
21 from Liberty regarding the eligibility of certain of the infrastructure  
22 replacement costs included in Liberty’s Application. At this time, Staff  
23 has not made any adjustments based on eligibility of the infrastructure  
24 replacements costs for this ISRS Application. However, should Staff’s  
25 review of the forthcoming documentation reveal new information which  
26 would preclude some of the costs from being included in Staff’s  
27 calculations, an additional filing by Staff in this case may be made to  
28 address those items.  
29

30 **Q. What is the Company’s position regarding the Staff Recommendation?**

31 **A.** After reviewing the Staff Recommendation and its attached Appendices, the Company  
32 filed its Notice of Agreement with Staff Recommendation on September 13, 2013,

1 notifying the Commission that, subject to reservation regarding any additional filing by  
2 Staff as described in the referenced Paragraph 8 above, it is in agreement with the rates  
3 recommended therein. As noted in its September 13 filing, Liberty Utilities has provided  
4 the referenced documentation requested by Staff, and Company anticipates that any  
5 additional filing by Staff would reflect the four ineligible projects identified and excluded  
6 by the Company as discussed previously.

7  
8 **Q. Has your position changed?**

9 A. Due to the error described on page 13 of my testimony, the Company supports Staff  
10 making a further revision to its Report to reflect the removal of the double counted items.

11  
12 **Office of the Public Counsel's Motion**

13 **Q. OPC claims that Liberty Utilities' Petition did not include sufficient documentation.**  
14 **Do you have any thoughts on this?**

15 A. While the Company rejects this allegation as addressed by Mr. Caudill in more detail, as I  
16 previously discussed, the Verified Application and Petition and supporting  
17 documentation filed in this matter is virtually identical in form and scope to the four (4)  
18 previous ISRS filings submitted by Liberty Utilities or Atmos, dating back to August of  
19 2008. Each of those cases was resolved by the company filing a notice of agreement with  
20 the staff recommendation and a Commission order approving a revised tariff filed in  
21 conformance. Liberty Utilities' actions in this case are completely consistent with the  
22 filings and procedures that the Company (and its predecessor) has followed in previous  
23 ISRS cases – without any objection by Public Counsel. I would respectfully suggest that



1 a review of the other thirty plus separate petitions and supporting documentation filed by  
2 other Missouri utilities with the Commission since the ISRS statute took effect on August  
3 28, 2003, will reveal a similar, if not consistent, format and content utilized by the  
4 respective gas corporations.

5  
6 **Q. While rejecting the OPC's contentions, has the Company prepared any additional  
7 information in this regard?**

8 **A.** Yes, the Company has prepared the attached **Schedule DS-3**, which assigns a  
9 Commission rule to each previous project description. Again, this information was  
10 prepared under my supervision.

11  
12 **Conclusion**

13 **Q. What relief is Liberty Utilities requesting in this proceeding?**

14 **A.** The Company requests that the Commission find that Liberty Utilities' Petition complies  
15 with the requirements of Sections 393.1009 to 393.1015, RSMo., and that it enter its  
16 order authorizing the approval of the incremental ISRS revenue requirement increase for  
17 Liberty Utilities in this case. The Commission should approve the amount of the  
18 incremental ISRS revenue requirement increase for Liberty Utilities (total and by district)  
19 as requested by the Company in its Petition and adjusted as described above. The  
20 resulting composite/cumulative ISRS rate that Liberty Utilities should be authorized to  
21 file for each customer class by district based on such increase, is that described in the  
22 Staff Recommendation as it may be adjusted to reflect the changes described above.

1 Q. Does this conclude your testimony?

2 A. Yes, it does.

3

4



**SCHEDULE DS-1**

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the matter of the verified application and )  
petition of Liberty Energy (Midstates) ) **File No. GO-2014-**\_\_\_\_\_  
Corp. d/b/a Liberty Utilities to ) **Tariff Tracking No.** \_\_\_\_\_  
Change Its Infrastructure System )  
Replacement Surcharge. )

**VERIFIED APPLICATION AND PETITION  
OF LIBERTY UTILITIES TO CHANGE ITS  
INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE**

**COMES NOW** Liberty Energy (Midstates) Corp. d/b/a Liberty Utilities (“Liberty” or “Company”), pursuant to Sections 393.1009, 393.1012 and 393.1015 RSMo. and Missouri Public Service Commission (“Commission”) Rules 4 CSR 240-2.060, 2.080 and 3.265 and, for its Verified Application and Petition To Change its Infrastructure System Replacement Surcharge, respectfully states as follows:

**BACKGROUND**

1. On August 28, 2003, Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri became effective. These statutory provisions and Commission Rule 4 CSR 240-3.265 authorize eligible gas corporations to recover certain infrastructure replacement costs through the implementation of an infrastructure system replacement surcharge (“ISRS”). Prior to implementing or changing an ISRS, the gas corporation must file a petition with the Commission for review and approval before its rates and charges can be adjusted to provide for the recovery of the ISRS costs. To that end, Liberty submits this Verified Application and Petition to adjust the ISRS rate elements in its established ISRS rate schedule.

## THE APPLICANT

2. By its Order Approving Unanimous Stipulation And Agreement ("Order") issued on March 14, 2012 and effective March 24, 2012, in File No. GM-2012-0037, *In the Matter of the Joint Application of Liberty Energy Corporation and Liberty Energy (Midstates) Corp. for Authority to Sell Certain Missouri Assets to Liberty Energy (Midstates) Corp. and, in Connection Therewith, Certain Other Related Transactions*, the Missouri Public Service Commission ("Commission") approved the Unanimous Stipulation and Agreement ("Stipulation") entered in said proceeding and authorized Atmos Energy Corporation to sell, and Liberty Energy (Midstates) Corp. to purchase, the Missouri assets identified in the Joint Application in Case No. GM-2012-0037, and the Commission further issued new certificates of convenience and necessity to Liberty Energy (Midstates) Corp. for the service areas formerly served by Atmos Energy Corporation. Liberty has no pending actions against it involving customer service or rates having occurred within three (3) years, nor does it have any annual reports or assessment fees that are overdue.

3. On July 2, 2012, Liberty filed a tariff adoption notice and request for name change to (1) adopt Atmos Energy Corporation's tariffs, including its ISRS tariffs, and (2) authorize the use of the fictitious name "Liberty Utilities." A Certificate of Good Standing from the Office of Secretary of State was filed at that time, and is incorporated herein by reference. (GM-2012-0037 and GN-2013-0001) By its *Order Recognizing Name Change and Approving Tariff Sheets*, the Commission approved the adoption of the tariffs and recognized the fictitious name, effective August 1, 2012. As a result of these approvals by the Commission, Liberty is a "gas corporation" and a "public utility" as those terms are defined in Section 386.020 of the Revised Statutes of Missouri and as such is subject to the jurisdiction of the Commission as provided by law.

4. Communications in regard to this Application should be addressed to:

Victor Edwards  
Director, Regulatory and Governmental Affairs

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## ISRS APPLICATION

5. With this application, Liberty requests an adjustment to its ISRS rate schedule that provides for the recovery of costs incurred in connection with ISRS-eligible infrastructure system replacements made during the period beginning June 1, 2012 through May 31, 2013. In accordance with the provisions of Sections 393.1009-1015 and 4 CSR 240-3.265, the revised ISRS rate schedule reflects the appropriate pre-tax ISRS revenues necessary to produce net operating income equal to the weighted cost of capital multiplied by the net original cost of the requested infrastructure replacements during this period that are eligible for the ISRS, including recognition of accumulated deferred income taxes and accumulated depreciation associated with eligible infrastructure system replacements that were included in Liberty's currently effective

ISRS. Liberty also seeks to recover all state, federal and local income or excise taxes applicable to such ISRS income and to recover all other ISRS costs such as depreciation expense and property taxes due within 12 months of this filing.

**A. Eligibility of Costs**

6. The infrastructure system replacements for which Liberty seeks ISRS recognition are set forth on Appendix A, which is attached hereto and made a part hereof for all purposes. The infrastructure system replacements listed on Appendix A are eligible gas utility plant projects in that they are either: a) mains, valves, service lines, regulator stations, vaults, and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition; or b) main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life, or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements; or c) unreimbursed infrastructure facility relocations due to the construction or improvement of a highway, road, street, public way or other public work required by or on behalf of the United States, the State of Missouri, a political subdivision of the State of Missouri, or another entity having the power of eminent domain.

7. Capital data used for the ISRS filing was reported directly from Liberty's plant accounting system. Liberty's plant accounting is project based. Each project placed in service in Missouri was reviewed to ensure that it was an eligible "gas utility plant project" as defined in Section 393.1009 of the Missouri Revised Statutes. This review was facilitated through the use of several data elements maintained for each project in the plant accounting system. The In Service Date was used to eliminate any projects that did not fall within the filing window of the ISRS. The Budget Category field was used to eliminate projects that did not fall into the



categories of System Integrity, System Improvements, Public Improvements, and Maintenance. The Project Description was reviewed to ensure that the project was consistent with the intent of the ISRS. The Business Segment field was used to assign the cost to the appropriate rate division. And finally, the FERC Activity Code determined whether the costs were for an addition or a retirement.

8. The data for additions is presented in Appendix A Schedule 1, and for retirements in Appendix A Schedule 2. In each schedule the data by project is summarized for each rate division at the utility account level, with the in service date and addition amount provided for the project. The Accumulated Depreciation is calculated by multiplying the Monthly Depreciation Rate by the number of Months the asset has been in service. The Depreciation Expense column contains the annual depreciation expense for the asset. Sub-total rows are provided for each rate division and class of assets.

9. The assets selected were assigned a 15 year MACRS class life. According to the Internal Revenue Code, these assets are permitted to be depreciated over 15 years, 150%, double declining balance, half year convention.

10. In addition to meeting the foregoing criteria, the infrastructure system replacements listed on Appendix A are also eligible for ISRS treatment because they: a) did not increase revenues by directly connecting to new customers; b) are currently in service and used and useful; c) were not included in rate base in the most recently completed general rate case, and d) replaced and/or extended the useful life of existing infrastructure.

11. Finally, the infrastructure system replacements listed on Appendix A are eligible for ISRS treatment in accordance with the Unanimous Stipulation and Agreement (“Stipulation”)

approved in the Joint Application of Atmos Energy Corporation and Liberty for Authority to Sell Certain Missouri Assets To Liberty, Case No. GM-2012-0037.

**B. Rate Schedules, Calculations and Supporting Documentation**

12. Attached hereto as Appendix B is the rate schedule, with supporting documents, proposed by Liberty in order to establish the ISRS to reflect the additional ISRS eligible investments that were not included in the previous ISRS filing. This proposed rate schedule, on an annualized basis, will produce ISRS revenues of at least one-half of one percent of the base revenue level approved by the Commission in the most recent general rate proceeding, but not in excess of ten percent of the base revenue level.

13. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes current local, state, and federal income tax rates through a combined income tax rate conversion factor of 1.64103.

14. In determining the appropriate pre-tax ISRS revenues, and in accordance with the Stipulation in Case No. GR-2010-0192, the proposed rate schedule utilizes a Return on Equity of 10.0 percent and a capital structure and debt costs as filed by the Commission's Staff in that proceeding.

15. In determining the appropriate pre-tax ISRS revenues, the proposed rate schedule utilizes depreciation rates currently applicable to the eligible infrastructure system replacements as found in the Partial Non-Unanimous Stipulation and Agreement, Attachment B, dated November 29, 2006, Case No. GR-2006-0387 and the Unanimous Stipulation And Agreement in Case No. GM-2012-0037.

16. Section 393.1015.5(1), RSMo. provides:

5. (1) The monthly ISRS charge may be calculated based on a reasonable estimate of billing units in the period in which the charge will be in effect, which shall be conclusively established by dividing the appropriate pretax revenues by the customer numbers reported by the gas corporation in the annual report it most recently filed with the commission pursuant to subdivision (6) of section 393.140, and then further dividing this quotient by twelve. Provided, however, that the monthly ISRS may vary according to customer class and may be calculated based on customer numbers as determined during the most recent general rate proceeding of the gas corporation so long as the monthly ISRS for each customer class maintains a proportional relationship equivalent to the proportional relationship of the monthly customer charge for each customer class. (Emphasis added).

Liberty is using the customer numbers and classes utilized to set rates in Case No. GR-2010-0192.

17. In determining the appropriate monthly ISRS charge, the proposed rate schedule is based on a reasonable estimate of billing units in the period in which the charge will be in effect, which is derived by dividing the appropriate pre-tax revenues, as calculated above, by the customer numbers used to set rates in the most recently completed general rate proceeding, and then further dividing this quotient by twelve. (See Appendix B, Schedule 4). The monthly ISRS charge is apportioned between customer classes and the rate districts in the same manner utilized in setting rates in the most recently completed general rate proceeding (Stipulation, Appendix A, Case No. GR-2010-0192).

#### ADDITIONAL INFORMATION

18. Appendix C Attachment 2 provides a copy of the one-time customer notice notifying customers of the ISRS charge to be sent with the initial bills containing the ISRS, as well as a copy of the annual notice Liberty will provide to affected customers each year explaining the ISRS and what it is designed to recover.

19. Updated information informing customers of the ISRS will be posted on Liberty's website and an example of the text is provided in Appendix C Attachment 3. The information on this page of the website will reflect the information provided in the bill inserts.

20. Talking points and scripts for the customer call center employees are provided in Appendix C Attachment 4.

21. An example customer bill showing how the ISRS is described on affected customers' bills is provided in Appendix C Attachment 5.

#### **CONTINGENT MOTION FOR WAIVER**

22. Liberty does not believe this matter would be considered a "contested case" under 4 CSR 240-4.020 (Ex Parte and Extra Records Communications Rule). However, to the extent that a 60-day Notice of Filing would otherwise be required under 4 CSR 240-4.020(2), Liberty respectfully requests that the notice requirement contained in 4 CSR 240-4.020(2) be waived for good cause, since it was not known that it would be filing this Application sixty (60) days prior to the date that this Application and Petition is being filed. 4 CSR 240-4.020(2)(B). Additionally, the ISRS process is authorized by Sections 393.1009, 393.1012 and 393.1015, RSMo, and Commission Rule 4 CSR 240-3.265. Its goal is to provide eligible gas corporations with the ability to recover, on a timely basis, certain infrastructure replacement costs outside of a formal rate case filing via the ISRS. The purpose of these statutes would not be served by the imposition of a 60 day waiting period and, therefore, good cause exists for a waiver. (See, also, *Order Regarding Adjusted ISRS Rates*, File No. GO-2013-0048 (October 18, 2012).

**WHEREFORE**, pursuant to 393.1015.2(3) and Commission Rule 3.265(12), Liberty Energy (Midstates) Corp. d/b/a Liberty Utilities respectfully requests that the Commission issue an Order, effective as soon as reasonably possible, approving Liberty's ISRS rate schedules in order to provide for the recovery of the eligible infrastructure system replacement investments made from June 1, 2012 through May 31, 2013, and granting such other relief as may be necessary and appropriate to accomplish the purposes of Sections 393.1009 through 393.1015.

Respectfully submitted,

/s/ Larry W. Dority

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Attorneys for Liberty Energy (Midstates) Corp.  
d/b/a Liberty Utilities

**CERTIFICATE OF SERVICE**

The undersigned certifies that a true and correct copy of the foregoing Application and Petition was served on the General Counsel of the Staff of the Missouri Public Service Commission and the Office of the Public Counsel on this 2<sup>nd</sup> day of July, 2013 by hand-delivery, fax, electronic or regular mail.

**/s/ Larry W. Dority**  
Larry W. Dority

VERIFICATION

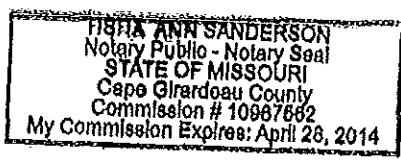
State of Missouri                    )  
  )     SS  
County of Cape Girardeau        )

I, Victor Edwards, being of lawful age state: that I am Director, Regulatory and Governmental Affairs for Liberty Energy (Midstates) Corp. d/b/a Liberty Utilities, that I have read the foregoing Application and Petition and the documents attached thereto; that the statements and information set forth in such Application and Petition and attached documents are true and correct to the best of my information, knowledge and belief; and, that I am authorized to make this statement on behalf of Liberty Utilities.

Victor Edwards

Subscribed and sworn to before me on this 2<sup>nd</sup> day of July, 2013.

Juska Ann Sanderson  
Notary Public



My Commission expires: 4-28-14

**SCHEDULE DS-2**



Appendix A Schedule 1	<u>Eligible Replacements</u>
Appendix A Schedule 2	<u>Retirements</u>
Appendix B Schedule 1	<u>Revenue Requirments</u>
Appendix B Schedule 2	<u>Depreciation Expense</u>
Appendix B Schedule 3	<u>Deferred Taxes</u>
Appendix B Schedule 4	<u>Rate Design Current Period</u>
Appendix B Schedule 5	<u>Weighted Cost of Capital</u>
Appendix B Schedule 6	<u>Property Taxes</u>
Appendix C Schedule 1	<u>Tax Rate Calculation</u>
Appendix C Attachment 1	ISRS Tariff Sheet
Appendix C Attachment 2	Customer Notice Examples
Appendix C Attachment 3	Current ISRS Web Site Information
Appendix C Attachment 4	Example Script for Call Center Employees
Appendix C Attachment 5	Sample Customer Bill

## Appendix A

Schedule 1      Eligible ISRS Replacements

Schedule 2      Retirements

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	8852-0401-12008	NGF Leak Mains inc Clamps	Jan-13	2,989.97	9	0.001275	34.31	45.75
37600	8852-0401-13104	NGF Mains	Apr-13	3,141.10	6	0.001275	24.03	48.06
37600	8852-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	2,068.37	6	0.001275	15.82	31.65
37600	8852-0401-13108	NGF Leak Mains inc Clamps	Apr-13	7,217.00	6	0.001275	55.21	110.42
37600	8852-0401-13109	NGF Leak Services inc Clamps	Apr-13	1,171.92	6	0.001275	8.97	17.93
37600	8852-0401-13204	NGF Mains	Jun-13	15,767.75	4	0.001275	80.42	241.25
37600	8852-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	108.68	4	0.001275	0.55	1.66
37600	8852-0401-13208	NGF Leak Mains inc Clamps	Jun-13	1,873.98	4	0.001275	9.56	28.67
37600	8852-0401-12004	NGF Mains	Jan-13	813.73	9	0.001275	9.34	12.45
37600	8852-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	1,453.59	9	0.001275	16.68	22.24
37600	060.23518	3371-NG ANODE/CATHODIC	Aug-12	1,196.68	12	0.001275	18.31	18.31
37600	060.23518	3371-NG ANODE/CATHODIC	Sep-12	1,601.51	12	0.001275	24.50	24.50
37600	060.23518	3371-NG ANODE/CATHODIC	Oct-12	19.51	12	0.001275	0.30	0.30
37601	060.23512	3371-NG MAINS FUNCTIONAL	Aug-12	6.83	12	0.001275	0.10	0.10
37602	060.23512	3371-NG MAINS FUNCTIONAL	Aug-12	27.75	12	0.001275	0.42	0.42
37602	060.23512	3371-NG MAINS FUNCTIONAL	Sep-12	1,833.75	12	0.001275	28.06	28.06
37602	060.23512	3371-NG MAINS FUNCTIONAL	Oct-12	2,173.40	12	0.001275	33.25	33.25
37600	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(583.11)	12	0.001275	(8.92)	(8.92)
37600	060.17939	060.3371.Butler.LKMains	Jun-12	(1.21)	12	0.001275	(0.02)	(0.02)
37600	060.17965	060.3371.Butler.LKClamps	Jun-12	0.48	12	0.001275	0.01	0.01
37600	060.23518	3371-NG ANODE/CATHODIC	Jun-12	0.96	12	0.001275	0.01	0.01
37600	060.23518	3371-NG ANODE/CATHODIC	Jul-12	2,718.40	12	0.001275	41.59	41.59
37601	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(2,666.59)	12	0.001275	(40.80)	(40.80)
37601	060.17874	060.3371.Butler.NGMains	Jun-12	471.76	12	0.001275	7.22	7.22
37601	060.17939	060.3371.Butler.LKMains	Jun-12	(0.60)	12	0.001275	(0.01)	(0.01)
37601	060.23512	3371-NG MAINS FUNCTIONAL	Jun-12	499.30	12	0.001275	7.64	7.64
37602	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	1,435.36	12	0.001275	21.96	21.96
37602	060.17874	060.3371.Butler.NGMains	Jun-12	235.87	12	0.001275	3.61	3.61
37602	060.17939	060.3371.Butler.LKMains	Jun-12	(1.20)	12	0.001275	(0.02)	(0.02)
37602	060.23512	3371-NG MAINS FUNCTIONAL	Jun-12	269.25	12	0.001275	4.12	4.12
37602	060.23512	3371-NG MAINS FUNCTIONAL	Jul-12	1,758.81	12	0.001275	26.91	26.91
<b>TOTALS - WEST DIVISION</b>				<b>47,603.00</b>			<b>423.13</b>	<b>728.32</b>

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37600	8853-0401-12004	NGF Mains	Jan-13	19,386.35	9	0.001275	222.46	296.61
37600	8853-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	10,053.08	9	0.001275	115.36	153.81
37600	8853-0401-12008	NGF Leak Mains inc Clamps	Jan-13	121.90	9	0.001275	1.40	1.87
37600	8853-0401-12009	NGF Leak Services inc Clamps	Jan-13	135.75	9	0.001275	1.56	2.08
37600	8853-0401-13104	NGF Mains	Apr-13	1,308.51	6	0.001275	10.01	20.02
37600	8853-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	4,056.82	6	0.001275	31.03	62.07
37600	8853-0401-13108	NGF Leak Mains inc Clamps	Apr-13	692.40	6	0.001275	5.30	10.59
37600	8853-0401-13109	NGF Leak Services inc Clamps	Apr-13	2,758.65	6	0.001275	21.10	42.21
37600	8853-0401-13204	NGF Mains	Jun-13	10,476.16	4	0.001275	53.43	160.29
37600	8853-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	3,598.92	4	0.001275	18.35	55.06

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	8853-0401-13208	NGF Leak Mains inc Clamps	Jun-13	3,842.93	4	0.001275	19.60	58.80
37600	8853-0401-13209	NGF Leak Services inc Clamps	Jun-13	1,277.42	4	0.001275	6.51	19.54
37600	8853-0403-12004	NGF Mains	Jan-13	2,311.65	9	0.001275	26.53	35.37
37600	8853-0403-12007	NGF Anodes / Cathodic Prot	Jan-13	2,271.75	9	0.001275	26.07	34.76
37600	8853-0403-12008	NGF Leak Mains inc Clamps	Jan-13	4,737.63	9	0.001275	54.36	72.49
37600	8853-0403-12009	NGF Leak Services inc Clamps	Jan-13	1,720.67	9	0.001275	19.74	26.33
37600	8853-0403-13104	NGF Mains	Apr-13	8,564.58	6	0.001275	65.52	131.04
37600	8853-0403-13107	NGF Anodes / Cathodic Prot	Apr-13	1,476.38	6	0.001275	11.29	22.59
37600	8853-0403-13108	NGF Leak Mains inc Clamps	Apr-13	1,934.61	6	0.001275	14.80	29.60
37600	8853-0403-13109	NGF Leak Services inc Clamps	Apr-13	2,949.68	6	0.001275	22.57	45.13
37600	8853-0403-13204	NGF Mains	Jun-13	6,944.16	4	0.001275	35.42	106.25
37600	8853-0403-13208	NGF Leak Mains inc Clamps	Jun-13	26,495.88	4	0.001275	135.13	405.39
37600	8853-0403-13209	NGF Leak Services inc Clamps	Jun-13	499.40	4	0.001275	2.55	7.64
37600	8853-0404-12004	NGF Mains	Jan-13	1,703.33	9	0.001275	19.55	26.06
37600	8853-0404-12007	NGF Anodes / Cathodic Prot	Jan-13	1,878.29	9	0.001275	21.55	28.74
37600	8853-0404-12008	NGF Leak Mains inc Clamps	Jan-13	515.86	9	0.001275	5.92	7.89
37600	8853-0404-12009	NGF Leak Services inc Clamps	Jan-13	350.48	9	0.001275	4.02	5.36
37600	8853-0404-12011	TDW STOPPING EQUIPMENT	Jan-13	11,301.33	9	0.001275	129.68	172.91
37600	8853-0404-13104	NGF Mains	Apr-13	897.14	6	0.001275	6.86	13.73
37600	8853-0404-13107	NGF Anodes / Cathodic Prot	Apr-13	1,774.89	6	0.001275	13.58	27.16
37600	8853-0404-13108	NGF Leak Mains inc Clamps	Apr-13	514.47	6	0.001275	3.94	7.87
37600	8853-0404-13109	NGF Leak Services inc Clamps	Apr-13	1,974.03	6	0.001275	15.10	30.20
37600	8853-0404-13204	NGF Mains	Jun-13	1,498.20	4	0.001275	7.64	22.92
37600	8853-0404-13207	NGF Anodes/ Cathodic Prot	Jun-13	3,625.76	4	0.001275	18.49	55.47
37600	8853-0404-13208	NGF Leak Mains inc Clamps	Jun-13	3,442.71	4	0.001275	17.56	52.67
37600	8853-0404-13209	NGF Leak Services inc Clamps	Jun-13	1,692.44	4	0.001275	8.63	25.89
37600	8853-0405-12004	NGF Mains	Jan-13	2,848.71	9	0.001275	32.69	43.59
37600	8853-0405-12007	NGF Anodes / Cathodic Prot	Jan-13	23,862.94	9	0.001275	273.83	365.10
37600	8853-0405-12008	NGF Leak Mains inc Clamps	Jan-13	2,962.06	9	0.001275	33.99	45.32
37600	8853-0405-12009	NGF Leak Services inc Clamps	Jan-13	243.81	9	0.001275	2.80	3.73
37600	8853-0405-13104	NGF Mains	Apr-13	4,726.86	6	0.001275	36.16	72.32
37600	8853-0405-13107	NGF Anodes / Cathodic Prot	Apr-13	1,341.44	6	0.001275	10.26	20.52
37600	8853-0405-13108	NGF Leak Mains inc Clamps	Apr-13	4,745.83	6	0.001275	36.31	72.61
37600	8853-0405-13109	NGF Leak Services inc Clamps	Apr-13	6,037.17	6	0.001275	46.18	92.37
37600	8853-0405-13204	NGF Mains	Jun-13	2,357.84	4	0.001275	12.02	36.07
37600	8853-0405-13207	NGF Anodes/ Cathodic Prot	Jun-13	3,339.35	4	0.001275	17.03	51.09
37600	8853-0405-13208	NGF Leak Mains inc Clamps	Jun-13	6,294.09	4	0.001275	32.10	96.30
37600	8853-0405-13209	NGF Leak Services inc Clamps	Jun-13	4,024.47	4	0.001275	20.52	61.57
37600	8853-0404-12012	Stotlar and Traveler Way	Jan-13	17,478.24	9	0.001275	200.56	267.42
37600	8853-0404-12014	050-32099-01202 NEW MAIN EXT	Jan-13	365.71	9	0.001275	4.20	5.60
37600	8853-0405-12011	072.3374.61 Hwy Ground Bed	Jan-13	15,676.86	9	0.001275	179.89	239.86
37600	050.23851	JacksonInteg CP/ ANODES	Jun-12	(53.93)	12	0.001275	(0.83)	(0.83)
37600	050.23851	JacksonInteg CP/ ANODES	Jul-12	418.03	12	0.001275	6.40	6.40
37600	050.23853	MaldenInteg CP/ ANODES	Jun-12	923.72	12	0.001275	14.13	14.13
37600	050.23853	MaldenInteg CP/ ANODES	Jul-12	892.25	12	0.001275	13.65	13.65
37600	050.23854	SikestonInteg CP/ ANODES	Jun-12	303.05	12	0.001275	4.64	4.64
37600	050.23854	SikestonInteg CP/ ANODES	Jul-12	45.76	12	0.001275	0.70	0.70
37600	050.24045	CaruthLeakCP/LeakClamps	Jun-12	261.04	12	0.001275	3.99	3.99
37600	050.24049	MaldenLeakCP/LeakClamps	Jun-12	17.08	12	0.001275	0.26	0.26

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	050.28449	050.072.3375.61 Rel	Jun-12	11.23	12	0.001275	0.17	0.17
37600	050.28449	050.072.3375.61 Rel	Jul-12	(1.36)	12	0.001275	(0.02)	(0.02)
37601	050.23698	050.MO.MaldenIntegMains	Jun-12	1,122.03	12	0.001275	17.17	17.17
37601	050.23698	050.MO.MaldenIntegMains	Jul-12	600.19	12	0.001275	9.18	9.18
37601	050.23851	JacksonInteg CP/ ANODES	Jun-12	(107.86)	12	0.001275	(1.65)	(1.65)
37601	050.23851	JacksonInteg CP/ ANODES	Jul-12	836.02	12	0.001275	12.79	12.79
37601	050.23854	SikestonInteg CP/ ANODES	Jun-12	586.29	12	0.001275	8.97	8.97
37601	050.23854	SikestonInteg CP/ ANODES	Jul-12	88.57	12	0.001275	1.36	1.36
37601	050.23888	CaruthersvilleLeakMains	Jul-12	(2.33)	12	0.001275	(0.04)	(0.04)
37601	050.23890	JacksonLeakMains	Jun-12	9,483.73	12	0.001275	145.10	145.10
37601	050.23890	JacksonLeakMains	Jul-12	3,584.71	12	0.001275	54.85	54.85
37601	050.23892	MaldenLeakMains	Jun-12	180.92	12	0.001275	2.77	2.77
37601	050.23892	MaldenLeakMains	Jul-12	44.08	12	0.001275	0.67	0.67
37601	050.24047	JacksonLeakCP/LeakClamps	Jun-12	55.73	12	0.001275	0.85	0.85
37601	050.24049	MaldenLeakCP/LeakClamps	Jun-12	273.29	12	0.001275	4.18	4.18
37602	050.23696	050.MO.JacksonIntegMains	Jun-12	6,243.36	12	0.001275	95.52	95.52
37602	050.23696	050.MO.JacksonIntegMains	Jul-12	1,378.77	12	0.001275	21.10	21.10
37602	050.23698	050.MO.MaldenIntegMains	Jun-12	2,133.24	12	0.001275	32.64	32.64
37602	050.23698	050.MO.MaldenIntegMains	Jul-12	1,141.13	12	0.001275	17.46	17.46
37602	050.23699	050.MO.SikestonIntegMains	Jun-12	4,219.53	12	0.001275	64.56	64.56
37602	050.23699	050.MO.SikestonIntegMains	Jul-12	5,346.65	12	0.001275	81.80	81.80
37602	050.23888	CaruthersvilleLeakMains	Jun-12	2,728.73	12	0.001275	41.75	41.75
37602	050.23888	CaruthersvilleLeakMains	Jul-12	(2.34)	12	0.001275	(0.04)	(0.04)
37602	050.23890	JacksonLeakMains	Jun-12	1,515.22	12	0.001275	23.18	23.18
37602	050.23890	JacksonLeakMains	Jul-12	6,288.39	12	0.001275	96.21	96.21
37602	050.23892	MaldenLeakMains	Jun-12	614.08	12	0.001275	9.40	9.40
37602	050.23892	MaldenLeakMains	Jul-12	22.07	12	0.001275	0.34	0.34
37602	050.26915	050.072.3374.NM.61Rel	Jun-12	(1.97)	12	0.001275	(0.03)	(0.03)
37602	050.28449	050.072.3375.61 Rel	Jun-12	1,518.26	12	0.001275	23.23	23.23
37602	050.28449	050.072.3375.61 Rel	Jul-12	17.85	12	0.001275	0.27	0.27
37602	050.29482	050.072.3374.Pux.51 Rel	Jun-12	195.31	12	0.001275	2.99	2.99
37602	050.30604	050.072.3375.Reg St Repl Lynn	Jun-12	1,993.88	12	0.001275	30.51	30.51
37602	050.30604	050.072.3375.Reg St Repl Lynn	Jul-12	24.71	12	0.001275	0.38	0.38
37600	050.23851	JacksonInteg CP/ ANODES	Aug-12	(78.86)	12	0.001275	(1.21)	(1.21)
37600	050.23851	JacksonInteg CP/ ANODES	Sep-12	1,107.64	12	0.001275	16.95	16.95
37600	050.23851	JacksonInteg CP/ ANODES	Oct-12	394.32	12	0.001275	6.03	6.03
37600	050.23853	MaldenInteg CP/ ANODES	Aug-12	2,718.21	12	0.001275	41.59	41.59
37600	050.23853	MaldenInteg CP/ ANODES	Sep-12	2,387.33	12	0.001275	36.53	36.53
37600	050.23853	MaldenInteg CP/ ANODES	Oct-12	1,402.96	12	0.001275	21.47	21.47
37600	050.23854	SikestonInteg CP/ ANODES	Aug-12	(3.22)	12	0.001275	(0.05)	(0.05)
37600	050.23854	SikestonInteg CP/ ANODES	Sep-12	39.01	12	0.001275	0.60	0.60
37600	050.23854	SikestonInteg CP/ ANODES	Oct-12	313.65	12	0.001275	4.80	4.80
37600	050.28449	050.072.3375.61 Rel	Sep-12	(21.16)	12	0.001275	(0.32)	(0.32)
37601	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	473.06	12	0.001275	7.24	7.24
37601	050.22406	050.MO.JacksonLeakFunct2010	Sep-12	1,145.80	12	0.001275	17.53	17.53
37601	050.23698	050.MO.MaldenIntegMains	Aug-12	141.21	12	0.001275	2.16	2.16
37601	050.23698	050.MO.MaldenIntegMains	Sep-12	570.64	12	0.001275	8.73	8.73
37601	050.23698	050.MO.MaldenIntegMains	Oct-12	46.93	12	0.001275	0.72	0.72
37601	050.23851	JacksonInteg CP/ ANODES	Aug-12	(157.71)	12	0.001275	(2.41)	(2.41)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	050.23851	JacksonInteg CP/ ANODES	Sep-12	2,215.27	12	0.001275	33.89	33.89
37601	050.23851	JacksonInteg CP/ ANODES	Oct-12	788.63	12	0.001275	12.07	12.07
37601	050.23854	SikestonInteg CP/ ANODES	Aug-12	(6.22)	12	0.001275	(0.10)	(0.10)
37601	050.23854	SikestonInteg CP/ ANODES	Sep-12	75.49	12	0.001275	1.15	1.15
37601	050.23854	SikestonInteg CP/ ANODES	Oct-12	606.85	12	0.001275	9.28	9.28
37601	050.23888	CaruthersvilleLeakMains	Aug-12	457.82	12	0.001275	7.00	7.00
37601	050.23888	CaruthersvilleLeakMains	Sep-12	(507.98)	12	0.001275	(7.77)	(7.77)
37601	050.23888	CaruthersvilleLeakMains	Oct-12	168.65	12	0.001275	2.58	2.58
37601	050.23890	JacksonLeakMains	Aug-12	18,476.66	12	0.001275	282.69	282.69
37601	050.23890	JacksonLeakMains	Sep-12	3,844.59	12	0.001275	58.82	58.82
37601	050.23890	JacksonLeakMains	Oct-12	8,757.66	12	0.001275	133.99	133.99
37601	050.23892	MaldenLeakMains	Aug-12	298.90	12	0.001275	4.57	4.57
37601	050.23892	MaldenLeakMains	Sep-12	(905.08)	12	0.001275	(13.85)	(13.85)
37601	050.23892	MaldenLeakMains	Oct-12	160.26	12	0.001275	2.45	2.45
37601	050.23893	SikestonLeakMains	Oct-12	0.00	12	0.001275	0.00	0.00
37602	050.19541	050.MO.CaruthersIntegFunct2008	Sep-12	733.96	12	0.001275	11.23	11.23
37602	050.21019	050.MO.JacksonIntegFunct2009	Sep-12	2,217.81	12	0.001275	33.93	33.93
37602	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	1,605.58	12	0.001275	24.57	24.57
37602	050.21025	050.MO.SikestonIntegFunct2009	Sep-12	2,460.71	12	0.001275	37.65	37.65
37602	050.22409	050.MO.SikestonLeakFunct2010	Sep-12	3,238.70	12	0.001275	49.55	49.55
37602	050.23696	050.MO.JacksonIntegMains	Aug-12	1,694.79	12	0.001275	25.93	25.93
37602	050.23696	050.MO.JacksonIntegMains	Sep-12	1,403.69	12	0.001275	21.48	21.48
37602	050.23696	050.MO.JacksonIntegMains	Oct-12	1,287.57	12	0.001275	19.70	19.70
37602	050.23698	050.MO.MaldenIntegMains	Aug-12	268.48	12	0.001275	4.11	4.11
37602	050.23698	050.MO.MaldenIntegMains	Sep-12	1,084.92	12	0.001275	16.60	16.60
37602	050.23698	050.MO.MaldenIntegMains	Oct-12	89.25	12	0.001275	1.37	1.37
37602	050.23699	050.MO.SikestonIntegMains	Aug-12	466.93	12	0.001275	7.14	7.14
37602	050.23699	050.MO.SikestonIntegMains	Sep-12	4,984.49	12	0.001275	76.26	76.26
37602	050.23699	050.MO.SikestonIntegMains	Oct-12	(1,060.41)	12	0.001275	(16.22)	(16.22)
37602	050.23888	CaruthersvilleLeakMains	Aug-12	457.83	12	0.001275	7.00	7.00
37602	050.23888	CaruthersvilleLeakMains	Sep-12	(507.96)	12	0.001275	(7.77)	(7.77)
37602	050.23888	CaruthersvilleLeakMains	Oct-12	168.66	12	0.001275	2.58	2.58
37602	050.23890	JacksonLeakMains	Sep-12	771.73	12	0.001275	11.81	11.81
37602	050.23892	MaldenLeakMains	Aug-12	149.45	12	0.001275	2.29	2.29
37602	050.23892	MaldenLeakMains	Sep-12	(452.54)	12	0.001275	(6.92)	(6.92)
37602	050.23892	MaldenLeakMains	Oct-12	80.16	12	0.001275	1.23	1.23
37602	050.23893	SikestonLeakMains	Sep-12	8,369.00	12	0.001275	128.05	128.05
37602	050.23893	SikestonLeakMains	Oct-12	1,235.84	12	0.001275	18.91	18.91
37602	050.26370	050.072.3374.BRUNT REL	Sep-12	(1,373.28)	12	0.001275	(21.01)	(21.01)
37602	050.28449	050.072.3375.61 Rel	Aug-12	(15.73)	12	0.001275	(0.24)	(0.24)
37602	050.30604	050.072.3375.Reg St Repl Lynn	Aug-12	(12.56)	12	0.001275	(0.19)	(0.19)
37602	050.30604	050.072.3375.Reg St Repl Lynn	Sep-12	(16.89)	12	0.001275	(0.26)	(0.26)
37602	050.32133	Liberty CapEx072 PubImp	Oct-12	1,373.28	12	0.001275	21.01	21.01
37602	050.32134	Liberty Capex 072 SysImp	Oct-12	(19.86)	12	0.001275	(0.30)	(0.30)

TOTALS - SOUTHEAST MISSOURI DIVISION

375,623.61

4,128.33

5,747.06

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37600	8854-0401-12004	NGF Mains	Jan-13	708.21	9	0.002858	18.22	24.29
37600	8854-0401-12008	NGF Leak Mains inc Clamps	Jan-13	164.10	9	0.002858	4.22	5.63
37600	8854-0401-12010	NGF Com Meters/Loops/Regs	Jan-13	337.19	9	0.002858	8.67	11.57
37600	8854-0401-13104	NGF Mains	Apr-13	2,502.29	6	0.002858	42.91	85.83
37600	8854-0401-13108	NGF Leak Mains inc Clamps	Apr-13	41.45	6	0.002858	0.71	1.42
37600	8854-0401-13109	NGF Leak Services inc Clamps	Apr-13	720.89	6	0.002858	12.36	24.73
37600	8854-0401-13110	NGF Com Meters/Loops/Regs	Apr-13	11,895.81	6	0.002858	204.01	408.03
37600	8854-0401-13204	NGF Mains	Jun-13	5,613.85	4	0.002858	64.19	192.56
37600	8854-0401-13208	NGF Leak Mains inc Clamps	Jun-13	841.99	4	0.002858	9.63	28.88
37600	8854-0401-13209	NGF Leak Services inc Clamps	Jun-13	200.51	4	0.002858	2.29	6.88
37600	8854-0401-13210	NGF Com Meters/Loops/Regs	Jun-13	4,599.15	4	0.002858	52.58	157.75
37600	8854-0402-12004	NGF Mains	Jan-13	1,616.70	9	0.002858	41.59	55.45
37600	8854-0402-12008	NGF Leak Mains inc Clamps	Jan-13	3,853.71	9	0.002858	99.14	132.18
37600	8854-0402-12009	NGF Leak Services inc Clamps	Jan-13	100.06	9	0.002858	2.57	3.43
37600	8854-0402-12010	NGF Com Meters/Loops/Regs	Jan-13	648.19	9	0.002858	16.67	22.23
37600	8854-0402-13104	NGF Mains	Apr-13	6,264.12	6	0.002858	107.43	214.86
37600	8854-0402-13108	NGF Leak Mains inc Clamps	Apr-13	15,263.86	6	0.002858	261.78	523.55
37600	8854-0402-13109	NGF Leak Services inc Clamps	Apr-13	6,362.25	6	0.002858	109.11	218.23
37600	8854-0402-13110	NGF Com Meters/Loops/Regs	Apr-13	2,099.56	6	0.002858	36.01	72.01
37600	8854-0402-13204	NGF Mains	Jun-13	4,531.15	4	0.002858	51.81	155.42
37600	8854-0402-13208	NGF Leak Mains inc Clamps	Jun-13	6,881.54	4	0.002858	78.68	236.04
37600	8854-0402-13209	NGF Leak Services inc Clamps	Jun-13	1,062.50	4	0.002858	12.15	36.44
37600	8854-0402-13210	NGF Com Meters/Loops/Regs	Jun-13	4,530.03	4	0.002858	51.79	155.38
37600	8854-0403-12004	NGF Mains	Jan-13	41.39	9	0.002858	1.06	1.42
37600	8854-0403-12008	NGF Leak Mains inc Clamps	Jan-13	466.71	9	0.002858	12.01	16.01
37600	8854-0403-12009	NGF Leak Services inc Clamps	Jan-13	201.67	9	0.002858	5.19	6.92
37600	8854-0403-12010	NGF Com Meters/Loops/Regs	Jan-13	1,500.97	9	0.002858	38.61	51.48
37600	8854-0403-13104	NGF Mains	Apr-13	297.48	6	0.002858	5.10	10.20
37600	8854-0403-13108	NGF Leak Mains inc Clamps	Apr-13	381.39	6	0.002858	6.54	13.08
37600	8854-0403-13109	NGF Leak Services inc Clamps	Apr-13	725.38	6	0.002858	12.44	24.88
37600	8854-0403-13110	NGF Com Meters/Loops/Regs	Apr-13	400.75	6	0.002858	6.87	13.75
37600	8854-0403-13209	NGF Leak Services inc Clamps	Jun-13	1,432.39	4	0.002858	16.38	49.13
37600	8854-0403-13210	NGF Com Meters/Loops/Regs	Jun-13	920.75	4	0.002858	10.53	31.58
37600	8854-0402-12011	097.3336.CON CI	Jan-13	1,262,354.36	9	0.002858	32,474.07	43,298.75
37600	050.23848	MO.Canton Integ CP/ ANODES	Aug-12	122.07	12	0.002858	4.19	4.19
37600	050.23848	MO.Canton Integ CP/ ANODES	Sep-12	493.76	12	0.002858	16.94	16.94
37600	050.23848	MO.Canton Integ CP/ ANODES	Oct-12	1,189.73	12	0.002858	40.81	40.81
37600	050.23850	HannibalInteg CP/ ANODES	Sep-12	2,987.93	12	0.002858	102.49	102.49
37600	050.23850	HannibalInteg CP/ ANODES	Oct-12	1,930.11	12	0.002858	66.20	66.20
37600	050.23852	KirksvilleInteg CP/ ANODES	Aug-12	427.86	12	0.002858	14.68	14.68
37600	050.23852	KirksvilleInteg CP/ ANODES	Sep-12	946.48	12	0.002858	32.46	32.46
37600	050.23852	KirksvilleInteg CP/ ANODES	Oct-12	2,232.96	12	0.002858	76.59	76.59
37601	050.23693	050.MO.CantonIntegMains	Aug-12	368.09	12	0.002858	12.63	12.63
37601	050.23693	050.MO.CantonIntegMains	Oct-12	2,080.67	12	0.002858	71.37	71.37
37601	050.23891	KirksvilleLeakMains	Aug-12	(1.94)	12	0.002858	(0.07)	(0.07)
37601	050.23891	KirksvilleLeakMains	Sep-12	2,845.77	12	0.002858	97.61	97.61
37602	050.23693	050.MO.CantonIntegMains	Sep-12	3,973.96	12	0.002858	136.31	136.31
37602	050.23693	050.MO.CantonIntegMains	Oct-12	1,336.89	12	0.002858	45.86	45.86

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37602	050.23695	050.MO.HannibalIntegMains	Aug-12	504.38	12	0.002858	17.30	17.30
37602	050.23695	050.MO.HannibalIntegMains	Sep-12	2,143.23	12	0.002858	73.51	73.51
37602	050.23695	050.MO.HannibalIntegMains	Oct-12	2,427.25	12	0.002858	83.25	83.25
37602	050.23697	050.MO.KirksvilleIntegMains	Aug-12	831.59	12	0.002858	28.52	28.52
37602	050.23697	050.MO.KirksvilleIntegMains	Sep-12	2,395.77	12	0.002858	82.17	82.17
37602	050.23697	050.MO.KirksvilleIntegMains	Oct-12	3,065.43	12	0.002858	105.14	105.14
37602	050.23889	HannibalLeakMains	Aug-12	113.39	12	0.002858	3.89	3.89
37602	050.23889	HannibalLeakMains	Sep-12	5,035.19	12	0.002858	172.71	172.71
37602	050.23889	HannibalLeakMains	Oct-12	3,296.65	12	0.002858	113.08	113.08
37602	050.23891	KirksvilleLeakMains	Aug-12	(1.12)	12	0.002858	(0.04)	(0.04)
37602	050.23891	KirksvilleLeakMains	Sep-12	1,333.05	12	0.002858	45.72	45.72
37602	050.29987	050.097.3370.Dover	Aug-12	(23.03)	12	0.002858	(0.79)	(0.79)
37602	050.29987	050.097.3370.Dover	Sep-12	(30.91)	12	0.002858	(1.06)	(1.06)
37600	050.23850	HannibalInteg CP/ ANODES	Jun-12	233.93	12	0.002858	8.02	8.02
37600	050.23852	KirksvilleInteg CP/ ANODES	Jun-12	211.38	12	0.002858	7.25	7.25
37600	050.23852	KirksvilleInteg CP/ ANODES	Jul-12	(13.86)	12	0.002858	(0.48)	(0.48)
37600	050.24044	CantonLeakCP/LeakClamps	Jun-12	47.54	12	0.002858	1.63	1.63
37600	050.24046	HannibalLeakCP/LeakClamps	Jun-12	1.26	12	0.002858	0.04	0.04
37601	050.23693	050.MO.CantonIntegMains	Jun-12	(504.35)	12	0.002858	(17.30)	(17.30)
37601	050.23693	050.MO.CantonIntegMains	Jul-12	837.87	12	0.002858	28.74	28.74
37601	050.23889	HannibalLeakMains	Jul-12	0.00	12	0.002858	0.00	0.00
37601	050.23891	KirksvilleLeakMains	Jun-12	158.39	12	0.002858	5.43	5.43
37601	050.23891	KirksvilleLeakMains	Jul-12	(111.61)	12	0.002858	(3.83)	(3.83)
37602	050.23695	050.MO.HannibalIntegMains	Jun-12	1,609.13	12	0.002858	55.19	55.19
37602	050.23695	050.MO.HannibalIntegMains	Jul-12	1,059.88	12	0.002858	36.35	36.35
37602	050.23697	050.MO.KirksvilleIntegMains	Jun-12	(188.85)	12	0.002858	(6.48)	(6.48)
37602	050.23697	050.MO.KirksvilleIntegMains	Jul-12	1,590.45	12	0.002858	54.55	54.55
37602	050.23889	HannibalLeakMains	Jun-12	14,200.18	12	0.002858	487.07	487.07
37602	050.23889	HannibalLeakMains	Jul-12	4,393.31	12	0.002858	150.69	150.69
37602	050.23891	KirksvilleLeakMains	Jun-12	89.06	12	0.002858	3.05	3.05
37602	050.23891	KirksvilleLeakMains	Jul-12	(50.79)	12	0.002858	(1.74)	(1.74)
37602	050.29987	050.097.3370.Dover	Jul-12	20,623.66	12	0.002858	707.39	707.39

TOTALS - NORTHEAST MISSOURI DIVISION

1,435,774.14

36,834.36

49,247.03

TOTAL MAIN REPLACEMENT ADDITIONS

1,859,000.75

41,385.82

55,722.41

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	8852-0401-12005	NGF Services	Jan-13	6,241.79	9	0.004167	234.07	312.09
38000	8852-0401-13105	NGF Services	Apr-13	7,823.03	6	0.004167	195.58	391.15
38000	8852-0401-13205	NGF Services	Jun-13	14,639.84	4	0.004167	244.00	731.99
38000	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	1,814.34	12	0.004167	90.72	90.72
38000	060.17900	060.3371.Butler.NGServices	Jun-12	(14.75)	12	0.004167	(0.74)	(0.74)
38000	060.17952	060.3371.Butler.LKServices	Jun-12	(0.22)	12	0.004167	(0.01)	(0.01)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Jun-12	3,092.30	12	0.004167	154.62	154.62
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Jul-12	4,347.03	12	0.004167	217.35	217.35
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Jun-12	67.14	12	0.004167	3.36	3.36



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Jul-12	276.39	12	0.004167	13.82	13.82
38000	060.16401	060.3371.09.NON GROWTH FUNC	Sep-12	269.84	12	0.004167	13.49	13.49
38000	060.17173	060.3371.2010.NON GROWTH FUNC	Sep-12	361.16	12	0.004167	18.06	18.06
38000	060.17174	060.3371.2010.LEAKAGE FUNC	Sep-12	2,939.25	12	0.004167	146.96	146.96
38000	060.17900	060.3371.Butler.NGServices	Sep-12	(3,513.17)	12	0.004167	(175.66)	(175.66)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Aug-12	4,705.27	12	0.004167	235.26	235.26
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Sep-12	2,345.79	12	0.004167	117.29	117.29
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Oct-12	4,286.73	12	0.004167	214.34	214.34
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Aug-12	436.79	12	0.004167	21.84	21.84
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Sep-12	(755.98)	12	0.004167	(37.80)	(37.80)

TOTALS - WEST DIVISION

49,362.57

1,706.55

2,468.13

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	8853-0401-12005	NGF Services	Jan-13	3,525.47	9	0.004167	132.21	176.27
38000	8853-0401-13105	NGF Services	Apr-13	9,802.17	6	0.004167	245.05	490.11
38000	8853-0401-13205	NGF Services	Jun-13	9,238.87	4	0.004167	153.98	461.94
38000	8853-0403-12005	NGF Services	Jan-13	7,398.02	9	0.004167	277.43	369.90
38000	8853-0403-13105	NGF Services	Apr-13	26,078.71	6	0.004167	651.97	1,303.94
38000	8853-0403-13205	NGF Services	Jun-13	13,035.70	4	0.004167	217.26	651.79
38000	8853-0404-12005	NGF Services	Jan-13	12,221.30	9	0.004167	458.30	611.07
38000	8853-0404-13105	NGF Services	Apr-13	7,066.82	6	0.004167	176.67	353.34
38000	8853-0404-13205	NGF Services	Jun-13	9,872.11	4	0.004167	164.54	493.61
38000	8853-0405-12005	NGF Services	Jan-13	25,239.90	9	0.004167	946.50	1,262.00
38000	8853-0405-13105	NGF Services	Apr-13	32,120.21	6	0.004167	803.01	1,606.01
38000	8853-0405-13205	NGF Services	Jun-13	22,520.71	4	0.004167	375.35	1,126.04
38000	050.23732	CaruthersvilleIntegServices	Jun-12	2,573.43	12	0.004167	128.67	128.67
38000	050.23732	CaruthersvilleIntegServices	Jul-12	943.96	12	0.004167	47.20	47.20
38000	050.23734	JacksonIntegServices	Jun-12	12,036.62	12	0.004167	601.83	601.83
38000	050.23734	JacksonIntegServices	Jul-12	14,766.17	12	0.004167	738.31	738.31
38000	050.23736	MaldenIntegServies	Jun-12	11,588.22	12	0.004167	579.41	579.41
38000	050.23736	MaldenIntegServices	Jul-12	10,907.32	12	0.004167	545.37	545.37
38000	050.23737	SikestonIntegServices	Jun-12	3,000.18	12	0.004167	150.01	150.01
38000	050.23737	SikestonIntegServices	Jul-12	5,269.19	12	0.004167	263.46	263.46
38000	050.23927	CaruthersvilleLeakServices	Jun-12	165.45	12	0.004167	8.27	8.27
38000	050.23927	CaruthersvilleLeakServices	Jul-12	(123.85)	12	0.004167	(6.19)	(6.19)
38000	050.23929	JacksonLeakServices	Jun-12	1,524.35	12	0.004167	76.22	76.22
38000	050.23929	JacksonLeakServices	Jul-12	(566.15)	12	0.004167	(28.31)	(28.31)
38000	050.23931	MaldenLeakServices	Jun-12	29,874.40	12	0.004167	1,493.72	1,493.72
38000	050.23931	MaldenLeakServices	Jul-12	210.78	12	0.004167	10.54	10.54
38000	050.23932	SikestonLeakServices	Jun-12	3,277.54	12	0.004167	163.88	163.88
38000	050.23932	SikestonLeakServices	Jul-12	826.48	12	0.004167	41.32	41.32
38000	050.19541	050.MO.CaruthersIntegFunct2008	Sep-12	313.03	12	0.004167	15.65	15.65
38000	050.19551	050.MO.SikestonIntegFunct2008	Sep-12	516.65	12	0.004167	25.83	25.83
38000	050.21015	050.MO.CaruthersIntegFunct2009	Sep-12	7,551.45	12	0.004167	377.57	377.57
38000	050.21019	050.MO.JacksonIntegFunct2009	Sep-12	425.69	12	0.004167	21.28	21.28

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38000	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	217.06	12	0.004167	10.85	10.85
38000	050.21025	050.MO.SikestonIntegFunct2009	Sep-12	5,162.13	12	0.004167	258.11	258.11
38000	050.22367	050.MO.JacksonIntegFunct2010	Sep-12	1,305.52	12	0.004167	65.28	65.28
38000	050.22404	050.MO.CarutherLeakFunct2010	Sep-12	940.82	12	0.004167	47.04	47.04
38000	050.22406	050.MO.JacksonLeakFunct2010	Sep-12	7,095.03	12	0.004167	354.75	354.75
38000	050.22408	050.MO.MaldenLeakFunct2010	Sep-12	368.10	12	0.004167	18.41	18.41
38000	050.22409	050.MO.SikestonLeakFunct2010	Sep-12	6,486.23	12	0.004167	324.31	324.31
38000	050.23732	CaruthersvilleIntegServices	Aug-12	6,532.92	12	0.004167	326.65	326.65
38000	050.23732	CaruthersvilleIntegServices	Sep-12	26,748.07	12	0.004167	1,337.40	1,337.40
38000	050.23732	CaruthersvilleIntegServices	Oct-12	1,135.21	12	0.004167	56.76	56.76
38000	050.23734	JacksonIntegServices	Aug-12	1,532.14	12	0.004167	76.61	76.61
38000	050.23734	JacksonIntegServices	Sep-12	14,256.61	12	0.004167	712.83	712.83
38000	050.23734	JacksonIntegServices	Oct-12	11,621.41	12	0.004167	581.07	581.07
38000	050.23736	MaldenIntegServices	Aug-12	7,311.90	12	0.004167	365.60	365.60
38000	050.23736	MaldenIntegServices	Sep-12	2,239.96	12	0.004167	112.00	112.00
38000	050.23736	MaldenIntegServices	Oct-12	5,838.76	12	0.004167	291.94	291.94
38000	050.23737	SikestonIntegServices	Aug-12	1,364.80	12	0.004167	68.24	68.24
38000	050.23737	SikestonIntegServices	Sep-12	6,306.10	12	0.004167	315.31	315.31
38000	050.23737	SikestonIntegServices	Oct-12	4,919.57	12	0.004167	245.98	245.98
38000	050.23927	CaruthersvilleLeakServices	Aug-12	283.39	12	0.004167	14.17	14.17
38000	050.23927	CaruthersvilleLeakServices	Sep-12	(7,885.47)	12	0.004167	(394.27)	(394.27)
38000	050.23927	CaruthersvilleLeakServices	Oct-12	123.31	12	0.004167	6.17	6.17
38000	050.23929	JacksonLeakServices	Aug-12	7,798.32	12	0.004167	389.92	389.92
38000	050.23929	JacksonLeakServices	Sep-12	6,064.81	12	0.004167	303.24	303.24
38000	050.23929	JacksonLeakServices	Oct-12	2,790.52	12	0.004167	139.53	139.53
38000	050.23931	MaldenLeakServices	Aug-12	254.72	12	0.004167	12.74	12.74
38000	050.23931	MaldenLeakServices	Sep-12	3,938.35	12	0.004167	196.92	196.92
38000	050.23932	SikestonLeakServices	Aug-12	166.65	12	0.004167	8.33	8.33
38000	050.23932	SikestonLeakServices	Sep-12	(6,994.40)	12	0.004167	(349.72)	(349.72)

TOTALS - SOUTHEAST MISSOURI DIVISION

401,123.42

15,752.48

20,056.23

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	8854-0401-12005	NGF Services	Jan-13	2,829.08	9	0.004275	108.85	145.13
38000	8854-0401-13105	NGF Services	Apr-13	7,024.91	6	0.004275	180.19	360.38
38000	8854-0401-13205	NGF Services	Jun-13	6,807.01	4	0.004275	116.40	349.20
38000	8854-0402-12005	NGF Services	Jan-13	39,399.82	9	0.004275	1,515.91	2,021.21
38000	8854-0402-13105	NGF Services	Apr-13	54,148.06	6	0.004275	1,388.90	2,777.80
38000	8854-0402-13205	NGF Services	Jun-13	35,304.32	4	0.004275	603.70	1,811.11
38000	8854-0403-12005	NGF Services	Jan-13	1,505.18	9	0.004275	57.91	77.22
38000	8854-0403-13105	NGF Services	Apr-13	4,422.73	6	0.004275	113.44	226.89
38000	8854-0403-13205	NGF Services	Jun-13	3,442.70	4	0.004275	58.87	176.61
38000	050.23731	CantonIntegServices	Jun-12	9,537.62	12	0.004275	489.28	489.28
38000	050.23731	CantonIntegServices	Jul-12	11,237.74	12	0.004275	576.50	576.50
38000	050.23733	HannibalIntegServices	Jun-12	17,821.04	12	0.004275	914.22	914.22
38000	050.23733	HannibalIntegServices	Jul-12	14,089.95	12	0.004275	722.81	722.81
38000	050.23735	KirksvilleIntegServices	Jun-12	5,276.18	12	0.004275	270.67	270.67

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38000	050.23735	KirksvilleIntegServices	Jul-12	8,076.39	12	0.004275	414.32	414.32
38000	050.23926	CantonLeakServices	Jun-12	57.06	12	0.004275	2.93	2.93
38000	050.23928	HannibalLeakServices	Jun-12	(175.59)	12	0.004275	(9.01)	(9.01)
38000	050.23928	HannibalLeakServices	Jul-12	122.42	12	0.004275	6.28	6.28
38000	050.23930	KirksvilleLeakServices	Jun-12	(425.89)	12	0.004275	(21.85)	(21.85)
38000	050.23930	KirksvilleLeakServices	Jul-12	1,930.51	12	0.004275	99.04	99.04
38000	050.19542	050.MO.HannibalIntegFunct2008	Sep-12	815.41	12	0.004275	41.83	41.83
38000	050.20302	050.MO.KirksIntegFunct2008v2	Sep-12	225.00	12	0.004275	11.54	11.54
38000	050.21021	050.MO.KirksIntegFunct2009	Sep-12	548.88	12	0.004275	28.16	28.16
38000	050.22366	050.MO.HannibalIntegFunct2010	Sep-12	412.74	12	0.004275	21.17	21.17
38000	050.22407	050.MO.KirksvilleLeakFunct2010	Sep-12	1,864.23	12	0.004275	95.63	95.63
38000	050.23731	CantonIntegServices	Aug-12	(5,047.15)	12	0.004275	(258.92)	(258.92)
38000	050.23731	CantonIntegServices	Sep-12	11,700.90	12	0.004275	600.26	600.26
38000	050.23731	CantonIntegServices	Oct-12	18,132.91	12	0.004275	930.22	930.22
38000	050.23733	HannibalIntegServices	Aug-12	65,611.24	12	0.004275	3,365.86	3,365.86
38000	050.23733	HannibalIntegServices	Sep-12	51,309.77	12	0.004275	2,632.19	2,632.19
38000	050.23733	HannibalIntegServices	Oct-12	21,822.16	12	0.004275	1,119.48	1,119.48
38000	050.23735	KirksvilleIntegServices	Aug-12	9,970.86	12	0.004275	511.51	511.51
38000	050.23735	KirksvilleIntegServices	Sep-12	2,929.01	12	0.004275	150.26	150.26
38000	050.23735	KirksvilleIntegServices	Oct-12	2,005.58	12	0.004275	102.89	102.89
38000	050.23926	CantonLeakServices	Sep-12	(454.35)	12	0.004275	(23.31)	(23.31)
38000	050.23926	CantonLeakServices	Sep-12	454.35	12	0.004275	23.31	23.31
38000	050.23926	CantonLeakServices	Oct-12	297.40	12	0.004275	15.26	15.26
38000	050.23928	HannibalLeakServices	Aug-12	306.88	12	0.004275	15.74	15.74
38000	050.23928	HannibalLeakServices	Sep-12	(402.71)	12	0.004275	(20.66)	(20.66)
38000	050.23928	HannibalLeakServices	Oct-12	774.18	12	0.004275	39.72	39.72
38000	050.23930	KirksvilleLeakServices	Aug-12	452.89	12	0.004275	23.23	23.23
38000	050.23930	KirksvilleLeakServices	Sep-12	(1,405.92)	12	0.004275	(72.12)	(72.12)
38000	050.23930	KirksvilleLeakServices	Oct-12	221.30	12	0.004275	11.35	11.35

TOTALS - NORTHEAST MISSOURI DIVISION

404,976.80

16,973.96

20,775.34

TOTAL SERVICE REPLACEMENT ADDITIONS

855,462.79

34,432.99

43,299.70

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38100	8852-0401-12006	NGF Res Meters/Loops/Reqs	Jan-13	15,075.52	9	0.001800	244.22	325.63
38200	8852-0400-12001	GF Res Meters/Loops/Reqs	Jan-13	6,326.33	9	0.002500	142.34	189.79
38200	8852-0401-12010	NGF Com Meters/Loops/Reqs	Jan-13	1,471.64	9	0.002500	33.11	44.15
38200	8852-0401-13106	NGF Res Meters/Loops/Reqs	Apr-13	10,255.11	6	0.002500	153.83	307.65
38200	8852-0401-13110	NGF Com Meters/Loops/Reqs	Apr-13	1,433.66	6	0.002500	21.50	43.01
38200	8852-0401-13206	NGF Res Meters/Loops/Reqs	Jun-13	24,388.24	4	0.002500	243.88	731.65
38200	8852-0401-13210	NGF Com Meters/Loops/Reqs	Jun-13	1,686.32	4	0.002500	16.86	50.59
38200	8852-0401-12006	NGF Res Meters/Loops/Reqs	Jan-13	6,155.41	9	0.002500	138.50	184.66
38100	060.17913	060.3371.Butler.NGMeters	Jun-12	0.30	12	0.001800	0.01	0.01
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	320.96	12	0.001800	6.93	6.93
38200	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	149.40	12	0.002500	4.48	4.48
38200	060.17926	060.3371.Butler.NGLoops	Jun-12	(83.90)	12	0.002500	(2.52)	(2.52)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	1,510.44	12	0.002500	45.31	45.31
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Jun-12	8,676.14	12	0.002500	260.28	260.28
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Jul-12	4,570.23	12	0.002500	137.11	137.11
38300	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(149.40)	12	0.003792	(6.80)	(6.80)
38300	060.17978	060.3371.Butler.NGRegs	Jun-12	0.12	12	0.003792	0.01	0.01
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	56.64	12	0.003792	2.58	2.58
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(7.09)	12	0.001800	(0.15)	(0.15)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	9.04	12	0.001800	0.20	0.20
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	58.74	12	0.001800	1.27	1.27
38200	060.16401	060.3371.09.NON GROWTH FUNC	Sep-12	89.77	12	0.002500	2.69	2.69
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(33.35)	12	0.002500	(1.00)	(1.00)
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	42.56	12	0.002500	1.28	1.28
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	276.43	12	0.002500	8.29	8.29
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Aug-12	1,430.51	12	0.002500	42.92	42.92
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Sep-12	20,176.02	12	0.002500	605.28	605.28
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Oct-12	4,699.01	12	0.002500	140.97	140.97
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(1.25)	12	0.003792	(0.06)	(0.06)
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	1.59	12	0.003792	0.07	0.07
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	10.36	12	0.003792	0.47	0.47

TOTALS - WEST DIVISION

108,595.50

2,243.86

3,126.75

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38200	8853-0400-12001	GF Res Meters/Loops/Regs	Jan-13	12,941.14	9	0.002467	287.29	383.06
38200	8853-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	16,332.43	9	0.002467	362.58	483.44
38200	8853-0401-12010	NGF Com Meters/Loops/Regs	Jan-13	765.41	9	0.002467	16.99	22.66
38200	8853-0401-13106	NGF Res Meters/Loops/Regs	Apr-13	32,229.59	6	0.002467	477.00	954.00
38200	8853-0401-13110	NGF Com Meters/Loops/Regs	Apr-13	6,524.42	6	0.002467	96.56	193.12
38200	8853-0401-13206	NGF Res Meters/Loops/Regs	Jun-13	45,643.36	4	0.002467	450.35	1,351.04
38200	8853-0401-13210	NGF Com Meters/Loops/Regs	Jun-13	1,995.33	4	0.002467	19.69	59.06
38200	8853-0403-12006	NGF Res Meters/Loops/Regs	Jan-13	14,006.19	9	0.002467	310.94	414.58
38200	8853-0403-12010	NGF Com Meters/Loops/Regs	Jan-13	5,659.84	9	0.002467	125.65	167.53
38200	8853-0403-13106	NGF Res Meters/Loops/Regs	Apr-13	14,608.68	6	0.002467	216.21	432.42
38200	8853-0403-13110	NGF Com Meters/Loops/Regs	Apr-13	6,412.17	6	0.002467	94.90	189.80
38200	8853-0403-13206	NGF Res Meters/Loops/Regs	Jun-13	5,761.96	4	0.002467	56.85	170.55
38200	8853-0403-13210	NGF Com Meters/Loops/Regs	Jun-13	5,661.72	4	0.002467	55.86	167.59
38200	8853-0404-12006	NGF Res Meters/Loops/Regs	Jan-13	9,977.25	9	0.002467	221.49	295.33
38200	8853-0404-12010	NGF Com Meters/Loops/Regs	Jan-13	574.26	9	0.002467	12.75	17.00
38200	8853-0404-13106	NGF Res Meters/Loops/Regs	Apr-13	21,740.57	6	0.002467	321.76	643.52
38200	8853-0404-13110	NGF Com Meters/Loops/Regs	Apr-13	1,291.02	6	0.002467	19.11	38.21
38200	8853-0404-13206	NGF Res Meters/Loops/Regs	Jun-13	11,884.79	4	0.002467	117.26	351.79
38200	8853-0404-13210	NGF Com Meters/Loops/Regs	Jun-13	1,718.61	4	0.002467	16.96	50.87
38200	8853-0405-12006	NGF Res Meters/Loops/Regs	Jan-13	10,015.80	9	0.002467	222.35	296.47
38200	8853-0405-12010	NGF Com Meters/Loops/Regs	Jan-13	6,520.63	9	0.002467	144.76	193.01
38200	8853-0405-13106	NGF Res Meters/Loops/Regs	Apr-13	21,572.68	6	0.002467	319.28	638.55
38200	8853-0405-13110	NGF Com Meters/Loops/Regs	Apr-13	7,218.39	6	0.002467	106.83	213.66
38200	8853-0405-13206	NGF Res Meters/Loops/Regs	Jun-13	14,208.06	4	0.002467	140.19	420.56

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38200	8853-0405-13210	NGF Com Meters/Loops/Regs	Jun-13	24,015.08	4	0.002467	236.95	710.85
38100	050.23771	Caruthersville Integ RESI MEAS	Aug-12	3,014.10	12	0.001800	65.10	65.10
38100	050.23771	Caruthersville Integ RESI MEAS	Sep-12	3,575.37	12	0.001800	77.23	77.23
38100	050.23771	Caruthersville Integ RESI MEAS	Oct-12	4,935.24	12	0.001800	106.60	106.60
38100	050.23773	MO.Jackson Integ RESI MEAS	Aug-12	435.97	12	0.001800	9.42	9.42
38100	050.23773	MO.Jackson Integ RESI MEAS	Sep-12	14,340.05	12	0.001800	309.75	309.75
38100	050.23773	MO.Jackson Integ RESI MEAS	Oct-12	13,316.46	12	0.001800	287.64	287.64
38100	050.23967	Caruthersville Integ COMM MEAS	Aug-12	448.27	12	0.001800	9.68	9.68
38100	050.23967	Caruthersville Integ COMM MEAS	Sep-12	1,952.42	12	0.001800	42.17	42.17
38100	050.23967	Caruthersville Integ COMM MEAS	Oct-12	1,337.33	12	0.001800	28.89	28.89
38100	050.23969	MO.Jackson Integ COMM MEAS	Aug-12	(93.75)	12	0.001800	(2.03)	(2.03)
38100	050.23969	MO.Jackson Integ COMM MEAS	Sep-12	967.85	12	0.001800	20.91	20.91
38100	050.23969	MO.Jackson Integ COMM MEAS	Oct-12	(1.53)	12	0.001800	(0.03)	(0.03)
38100	050.23971	MO.Malden Integ COMM MEAS	Aug-12	223.17	12	0.001800	4.82	4.82
38100	050.23971	MO.Malden Integ COMM MEAS	Sep-12	1,519.10	12	0.001800	32.81	32.81
38100	050.23972	MO.Sikeston Integ COMM MEAS	Aug-12	4,689.79	12	0.001800	101.30	101.30
38100	050.23972	MO.Sikeston Integ COMM MEAS	Sep-12	12,855.60	12	0.001800	277.68	277.68
38100	050.23972	MO.Sikeston Integ COMM MEAS	Oct-12	11,620.47	12	0.001800	251.00	251.00
38200	050.19551	050.MO.SikestonIntegFunct2008	Sep-12	591.84	12	0.002467	17.52	17.52
38200	050.23771	Caruthersville Integ RESI MEAS	Aug-12	3,340.81	12	0.002467	98.89	98.89
38200	050.23771	Caruthersville Integ RESI MEAS	Sep-12	2,861.35	12	0.002467	84.70	84.70
38200	050.23771	Caruthersville Integ RESI MEAS	Oct-12	4,393.91	12	0.002467	130.06	130.06
38200	050.23775	MO.Malden Integ RESI MEAS	Aug-12	5,309.41	12	0.002467	157.16	157.16
38200	050.23775	MO.Malden Integ RESI MEAS	Sep-12	11,139.43	12	0.002467	329.73	329.73
38200	050.23775	MO.Malden Integ RESI MEAS	Oct-12	22,774.70	12	0.002467	674.13	674.13
38200	050.23776	MO.Sikeston Integ RESI MEAS	Aug-12	5,488.70	12	0.002467	162.47	162.47
38200	050.23776	MO.Sikeston Integ RESI MEAS	Sep-12	35,120.91	12	0.002467	1,039.58	1,039.58
38200	050.23776	MO.Sikeston Integ RESI MEAS	Oct-12	11,849.31	12	0.002467	350.74	350.74
38200	050.23967	Caruthersville Integ COMM MEAS	Aug-12	1,500.68	12	0.002467	44.42	44.42
38200	050.23967	Caruthersville Integ COMM MEAS	Sep-12	6,536.38	12	0.002467	193.48	193.48
38200	050.23967	Caruthersville Integ COMM MEAS	Oct-12	4,477.14	12	0.002467	132.52	132.52
38200	050.23969	MO.Jackson Integ COMM MEAS	Oct-12	(48.88)	12	0.002467	(1.45)	(1.45)
38300	050.23814	SikestonIntegRegs	Aug-12	277.34	12	0.003492	11.62	11.62
38300	050.23814	SikestonIntegRegs	Sep-12	1,142.29	12	0.003492	47.86	47.86
38300	050.23814	SikestonIntegRegs	Oct-12	611.98	12	0.003492	25.64	25.64
38300	050.23971	MO.Malden Integ COMM MEAS	Aug-12	24.79	12	0.003492	1.04	1.04
38300	050.23971	MO.Malden Integ COMM MEAS	Sep-12	168.79	12	0.003492	7.07	7.07
38100	050.23771	Caruthersville Integ RESI MEAS	Jun-12	5,899.74	12	0.001800	127.43	127.43
38100	050.23771	Caruthersville Integ RESI MEAS	Jul-12	6,386.28	12	0.001800	137.94	137.94
38100	050.23773	MO.Jackson Integ RESI MEAS	Jun-12	12,795.75	12	0.001800	276.39	276.39
38100	050.23773	MO.Jackson Integ RESI MEAS	Jul-12	15,003.42	12	0.001800	324.07	324.07
38100	050.23967	Caruthersville Integ COMM MEAS	Jun-12	704.73	12	0.001800	15.22	15.22
38100	050.23967	Caruthersville Integ COMM MEAS	Jul-12	346.23	12	0.001800	7.48	7.48
38100	050.23969	MO.Jackson Integ COMM MEAS	Jun-12	24.40	12	0.001800	0.53	0.53
38100	050.23969	MO.Jackson Integ COMM MEAS	Jul-12	1,757.22	12	0.001800	37.96	37.96
38100	050.23971	MO.Malden Integ COMM MEAS	Jun-12	1,679.64	12	0.001800	36.28	36.28
38100	050.23971	MO.Malden Integ COMM MEAS	Jul-12	313.01	12	0.001800	6.76	6.76
38100	050.23972	MO.Sikeston Integ COMM MEAS	Jun-12	2,459.26	12	0.001800	53.12	53.12
38100	050.23972	MO.Sikeston Integ COMM MEAS	Jul-12	1,492.73	12	0.001800	32.24	32.24

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38200	050.23771	Caruthersville Integ RESI MEAS	Jun-12	5,977.83	12	0.002467	176.94	176.94
38200	050.23771	Caruthersville Integ RESI MEAS	Jul-12	5,105.24	12	0.002467	151.12	151.12
38200	050.23775	MO.Malden Integ RESI MEAS	Jun-12	12,142.80	12	0.002467	359.43	359.43
38200	050.23775	MO.Malden Integ RESI MEAS	Jul-12	7,307.82	12	0.002467	216.31	216.31
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jun-12	11,340.26	12	0.002467	335.67	335.67
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jul-12	7,051.30	12	0.002467	208.72	208.72
38200	050.23967	Caruthersville Integ COMM MEAS	Jun-12	2,359.33	12	0.002467	69.84	69.84
38200	050.23967	Caruthersville Integ COMM MEAS	Jul-12	1,159.11	12	0.002467	34.31	34.31
38200	050.23969	MO.Jackson Integ COMM MEAS	Jun-12	1,277.40	12	0.002467	37.81	37.81
38300	050.23809	CaruthersvilleIntegRegs	Jun-12	91.06	12	0.003492	3.82	3.82
38300	050.23811	JacksonIntegRegs	Jun-12	7.10	12	0.003492	0.30	0.30
38300	050.23813	MaldenIntegRegs	Jun-12	(27.62)	12	0.003492	(1.16)	(1.16)
38300	050.23814	SikestonIntegRegs	Jun-12	2,714.37	12	0.003492	113.73	113.73
38300	050.23814	SikestonIntegRegs	Jul-12	549.22	12	0.003492	23.01	23.01
38300	050.23971	MO.Malden Integ COMM MEAS	Jun-12	186.62	12	0.003492	7.82	7.82
38300	050.23971	MO.Malden Integ COMM MEAS	Jul-12	34.79	12	0.003492	1.46	1.46
38300	050.24006	CaruthersvilleLeakRegs	Jun-12	13.73	12	0.003492	0.58	0.58
38300	050.24008	JacksonLeakRegs	Jun-12	3.13	12	0.003492	0.13	0.13
38300	050.24011	SikestonLeakRegs	Jun-12	(45.94)	12	0.003492	(1.92)	(1.92)
38300	050.24011	SikestonLeakRegs	Jul-12	(11.52)	12	0.003492	(0.48)	(0.48)

TOTALS - SOUTHEAST MISSOURI DIVISION

3,282,928.84

116,747.13

147,997.99

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	8854-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	3,622.62	9	0.002100	68.47	91.29
38100	8854-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	879.96	6	0.002100	11.09	22.17
38100	8854-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	203.00	4	0.002100	1.71	5.12
38100	8854-0402-12007	NGF Anodes / Cathodic Prot	Jan-13	2,553.16	9	0.002100	48.25	64.34
38100	8854-0402-13107	NGF Anodes / Cathodic Prot	Apr-13	7,720.71	6	0.002100	97.28	194.56
38100	8854-0402-13207	NGF Anodes / Cathodic Prot	Jun-13	230.32	4	0.002100	1.93	5.80
38100	8854-0403-12007	NGF Anodes / Cathodic Prot	Jan-13	1,403.33	9	0.002100	26.52	35.36
38100	8854-0403-13107	NGF Anodes / Cathodic Prot	Apr-13	3,042.21	6	0.002100	38.33	76.66
38100	8854-0403-13207	NGF Anodes / Cathodic Prot	Jun-13	573.59	4	0.002100	4.82	14.45
38200	8854-0400-12001	GF Res Meters/Loops/Regs	Jan-13	24,860.47	9	0.003258	729.03	972.04
38200	8854-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	3,669.08	9	0.003258	107.60	143.46
38200	8854-0401-13106	NGF Res Meters/Loops/Regs	Apr-13	5,080.97	6	0.003258	99.33	198.67
38200	8854-0401-13206	NGF Res Meters/Loops/Regs	Jun-13	8,806.13	4	0.003258	114.77	344.32
38200	8854-0402-12006	NGF Res Meters/Loops/Regs	Jan-13	10,464.48	9	0.003258	306.87	409.16
38200	8854-0402-13106	NGF Res Meters/Loops/Regs	Apr-13	5,050.69	6	0.003258	98.74	197.48
38200	8854-0402-13206	NGF Res Meters/Loops/Regs	Jun-13	2,893.43	4	0.003258	37.71	113.13
38200	8854-0403-12006	NGF Res Meters/Loops/Regs	Jan-13	1,109.44	9	0.003258	32.53	43.38
38200	8854-0403-13106	NGF Res Meters/Loops/Regs	Apr-13	4,553.49	6	0.003258	89.02	178.04
38200	8854-0403-13206	NGF Res Meters/Loops/Regs	Jun-13	3,451.24	4	0.003258	44.98	134.94
38100	050.23697	050.MO.KirksvilleIntegMains	Jun-12	(11.55)	12	0.002100	(0.29)	(0.29)
38100	050.23697	050.MO.KirksvilleIntegMains	Jul-12	45.95	12	0.002100	1.16	1.16
38100	050.23770	MO.Canton Integ RESI MEAS	Jun-12	(190.23)	12	0.002100	(4.79)	(4.79)
38100	050.23770	MO.Canton Integ RESI MEAS	Jul-12	1,600.28	12	0.002100	40.33	40.33

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38100	050.23774	MO.Kirksville Integ RESI MEAS	Jun-12	609.77	12	0.002100	15.37	15.37
38100	050.23774	MO.Kirksville Integ RESI MEAS	Jul-12	1,914.77	12	0.002100	48.25	48.25
38100	050.23966	MO.Canton Integ COMM MEAS	Jun-12	(791.24)	12	0.002100	(19.94)	(19.94)
38100	050.23966	MO.Canton Integ COMM MEAS	Jul-12	25.01	12	0.002100	0.63	0.63
38100	050.23968	MO.Hannibal Integ COMM MEAS	Jun-12	1,282.75	12	0.002100	32.33	32.33
38100	050.23968	MO.Hannibal Integ COMM MEAS	Jul-12	1,059.32	12	0.002100	26.69	26.69
38200	050.23770	MO.Canton Integ RESI MEAS	Jul-12	1,575.21	12	0.003258	61.59	61.59
38200	050.23772	MO.Hannibal Integ RESI MEAS	Jun-12	5,276.87	12	0.003258	206.33	206.33
38200	050.23772	MO.Hannibal Integ RESI MEAS	Jul-12	2,690.54	12	0.003258	105.20	105.20
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jun-12	3,654.47	12	0.003258	142.89	142.89
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jul-12	9,593.45	12	0.003258	375.10	375.10
38200	050.23966	MO.Canton Integ COMM MEAS	Jun-12	(2,649.09)	12	0.003258	(103.58)	(103.58)
38200	050.23966	MO.Canton Integ COMM MEAS	Jul-12	83.72	12	0.003258	3.27	3.27
38200	050.23968	MO.Hannibal Integ COMM MEAS	Jun-12	4,291.05	12	0.003258	167.78	167.78
38200	050.23968	MO.Hannibal Integ COMM MEAS	Jul-12	3,543.70	12	0.003258	138.56	138.56
38200	050.23970	MO.Kirksville Integ COMM MEAS	Jun-12	1,289.45	12	0.003258	50.42	50.42
38200	050.23970	MO.Kirksville Integ COMM MEAS	Jul-12	1,600.76	12	0.003258	62.59	62.59
38300	050.23808	CantonIntegRegs	Jun-12	4,435.18	12	0.002700	143.70	143.70
38300	050.23810	HannibalIntegRegs	Jun-12	1,627.38	12	0.002700	52.73	52.73
38300	050.23810	HannibalIntegRegs	Jul-12	85.42	12	0.002700	2.77	2.77
38300	050.23812	KirksvilleIntegRegs	Jun-12	109.15	12	0.002700	3.54	3.54
38300	050.23812	KirksvilleIntegRegs	Jul-12	12,323.04	12	0.002700	399.27	399.27
38300	050.24007	HannibalLeakRegs	Jun-12	1.26	12	0.002700	0.04	0.04
38300	050.24009	KirksvilleLeakRegs	Jun-12	196.28	12	0.002700	6.36	6.36
38100	050.23697	050.MO.KirksvilleIntegMains	Aug-12	21.87	12	0.002100	0.55	0.55
38100	050.23697	050.MO.KirksvilleIntegMains	Sep-12	64.83	12	0.002100	1.63	1.63
38100	050.23697	050.MO.KirksvilleIntegMains	Oct-12	75.10	12	0.002100	1.89	1.89
38100	050.23770	MO.Canton Integ RESI MEAS	Aug-12	746.49	12	0.002100	18.81	18.81
38100	050.23770	MO.Canton Integ RESI MEAS	Sep-12	1,859.33	12	0.002100	46.86	46.86
38100	050.23770	MO.Canton Integ RESI MEAS	Oct-12	979.53	12	0.002100	24.68	24.68
38100	050.23774	MO.Kirksville Integ RESI MEAS	Aug-12	278.20	12	0.002100	7.01	7.01
38100	050.23774	MO.Kirksville Integ RESI MEAS	Sep-12	907.02	12	0.002100	22.86	22.86
38100	050.23774	MO.Kirksville Integ RESI MEAS	Oct-12	1,556.49	12	0.002100	39.22	39.22
38100	050.23966	MO.Canton Integ COMM MEAS	Aug-12	816.46	12	0.002100	20.57	20.57
38100	050.23966	MO.Canton Integ COMM MEAS	Sep-12	5,589.41	12	0.002100	140.85	140.85
38100	050.23966	MO.Canton Integ COMM MEAS	Sep-12	(2,397.85)	12	0.002100	(60.43)	(60.43)
38100	050.23966	MO.Canton Integ COMM MEAS	Oct-12	1,386.77	12	0.002100	34.95	34.95
38100	050.23968	MO.Hannibal Integ COMM MEAS	Aug-12	(2.65)	12	0.002100	(0.07)	(0.07)
38100	050.23968	MO.Hannibal Integ COMM MEAS	Sep-12	132.26	12	0.002100	3.33	3.33
38100	050.23968	MO.Hannibal Integ COMM MEAS	Oct-12	509.68	12	0.002100	12.84	12.84
38200	050.22368	050.MO.KirksIntegFunct2010	Sep-12	419.31	12	0.003258	16.40	16.40
38200	050.23770	MO.Canton Integ RESI MEAS	Aug-12	734.80	12	0.003258	28.73	28.73
38200	050.23770	MO.Canton Integ RESI MEAS	Sep-12	1,830.17	12	0.003258	71.56	71.56
38200	050.23770	MO.Canton Integ RESI MEAS	Oct-12	964.18	12	0.003258	37.70	37.70
38200	050.23772	MO.Hannibal Integ RESI MEAS	Aug-12	2,169.35	12	0.003258	84.82	84.82
38200	050.23772	MO.Hannibal Integ RESI MEAS	Sep-12	1,784.42	12	0.003258	69.77	69.77
38200	050.23772	MO.Hannibal Integ RESI MEAS	Oct-12	3,348.09	12	0.003258	130.91	130.91
38200	050.23774	MO.Kirksville Integ RESI MEAS	Aug-12	1,802.37	12	0.003258	70.47	70.47
38200	050.23774	MO.Kirksville Integ RESI MEAS	Sep-12	5,161.37	12	0.003258	201.81	201.81

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
38200	050.23774	MO.Kirksville Integ RESI MEAS	Oct-12	9,962.80	12	0.003258	389.55	389.55
38200	050.23966	MO.Canton Integ COMM MEAS	Aug-12	2,733.47	12	0.003258	106.88	106.88
38200	050.23966	MO.Canton Integ COMM MEAS	Sep-12	6,163.20	12	0.003258	240.98	240.98
38200	050.23966	MO.Canton Integ COMM MEAS	Sep-12	(8,027.84)	12	0.003258	(313.89)	(313.89)
38200	050.23966	MO.Canton Integ COMM MEAS	Oct-12	1,386.80	12	0.003258	54.22	54.22
38200	050.23968	MO.Hannibal Integ COMM MEAS	Aug-12	(8.90)	12	0.003258	(0.35)	(0.35)
38200	050.23968	MO.Hannibal Integ COMM MEAS	Sep-12	442.42	12	0.003258	17.30	17.30
38200	050.23968	MO.Hannibal Integ COMM MEAS	Oct-12	1,704.90	12	0.003258	66.66	66.66
38200	050.23970	MO.Kirksville Integ COMM MEAS	Aug-12	1,938.11	12	0.003258	75.78	75.78
38200	050.23970	MO.Kirksville Integ COMM MEAS	Sep-12	4,829.67	12	0.003258	188.84	188.84
38200	050.23970	MO.Kirksville Integ COMM MEAS	Oct-12	18,545.54	12	0.003258	725.13	725.13
38300	050.23808	CantonintegRegs	Oct-12	593.60	12	0.002700	19.23	19.23
38300	050.23810	HannibalIntegRegs	Aug-12	(13.27)	12	0.002700	(0.43)	(0.43)
38300	050.23810	HannibalIntegRegs	Sep-12	(17.86)	12	0.002700	(0.58)	(0.58)
38300	050.23812	KirksvilleIntegRegs	Sep-12	1,992.43	12	0.002700	64.55	64.55
38300	050.24009	KirksvilleLeakRegs	Sep-12	196.27	12	0.002700	6.36	6.36

TOTALS - NORTHEAST MISSOURI DIVISION

218,599.31

6,585.23

7,870.62

TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS

3,610,123.65

125,576.22

158,995.36

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37900	050.30604	050.072.3375.Reg St Repl Lynn	Jun-12	2,780.44	12	0.002625	87.58	87.58
37900	050.30604	050.072.3375.Reg St Repl Lynn	Jul-12	9.27	12	0.002625	0.29	0.29
37900	050.30604	050.072.3375.Reg St Repl Lynn	Aug-12	(4.71)	12	0.002625	(0.15)	(0.15)
37900	050.30604	050.072.3375.Reg St Repl Lynn	Sep-12	(6.33)	12	0.002625	(0.20)	(0.20)

TOTALS - SOUTHEAST MISSOURI DIVISION

2,778.67

87.52

87.52

TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS

2,778.67

87.52

87.52

TOTAL ISRS ELIGIBLE ADDITIONS

6,327,365.86

201,482.55

258,104.99



RETIREMENTS - MAIN REPLACEMENTS, WEST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37602	8852-0401-13205	DIS-37602-Main, PE, 2 in.	Apr-13	(2,959.15)	6	0.001275	(22.64)	(45.27)
37602	8852-0401-13105	DIS-37602-Main, PVC, X<=1in	Feb-13	(16.13)	8	0.001275	(0.16)	(0.25)
37601	8852-0401-13205	DIS-37601-Main, Steel, X<=1in.	Apr-13	(103.95)	6	0.001275	(0.80)	(1.59)
37601	8852-0401-13205	DIS-37601-Main, Steel, 2 in.	Apr-13	(164.33)	6	0.001275	(1.26)	(2.51)
37601	8852-0401-13205	DIS-37601-Main, Steel, 3 in.	Mar-13	(1,391.57)	7	0.001275	(12.42)	(21.29)
37601	8852-0401-13205	DIS-37601-Main, Steel, 4 in.	Apr-13	(143.47)	6	0.001275	(1.10)	(2.20)
37602	8852-0401-13205	DIS-37602-Main, PE, 2 in.	Feb-13	(1,668.63)	8	0.001275	(17.02)	(25.53)
37602	8852-0402-13204	DIS-37602-Main, PE, 2 in.	May-13	(25.62)	5	0.001275	(0.16)	(0.39)
37602	8852-0402-13204	DIS-37602-Main, PE, 2 in.	May-13	(1,307.53)	5	0.001275	(8.34)	(20.01)
37602	8852-0401-13105	DIS-37602-Main, PVC, X<=1in	Jan-13	(34.87)	9	0.001275	(0.40)	(0.53)
<b>TOTALS - WEST DIVISION</b>				<b>(7,815.25)</b>			<b>(64.30)</b>	<b>(119.57)</b>

RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37602	050.23699	050.MO.SikestonIntegMains	Oct-12	(4,986.78)	12	0.001275	(76.30)	(76.30)
37602	050.30604	050.072.3375.Reg St Repl Lynn	Oct-12	(191.21)	12	0.001275	(2.93)	(2.93)
37600	8853-0404-12005	DIS-37600-Cathodic Protection	Dec-12	(334.18)	10	0.001275	(4.28)	(5.11)
37601	8853-0405-12004	DIS-37601-Main, Steel, 2 in.	Dec-12	(590.78)	10	0.001275	(7.53)	(9.04)
37601	8853-0403-13105	DIS-37601-Main, Steel, 2 in.	Jan-13	(11.58)	9	0.001275	(0.13)	(0.18)
37601	8853-0404-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(14.64)	11	0.001275	(0.21)	(0.22)
37601	8853-0404-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(26.66)	10	0.001275	(0.34)	(0.41)
37601	8853-0403-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(11.99)	10	0.001275	(0.15)	(0.18)
37601	8853-0405-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(15.95)	11	0.001275	(0.22)	(0.24)
37601	8853-0405-13105	DIS-37601-Main, Steel, 2 in.	Jan-13	(10.83)	9	0.001275	(0.12)	(0.16)
37601	8853-0405-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(363.76)	11	0.001275	(5.10)	(5.57)
37601	8853-0405-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(19.80)	11	0.001275	(0.28)	(0.30)
37601	8853-0403-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(66.83)	10	0.001275	(0.85)	(1.02)
37601	8853-0403-12004	DIS-37601-Main, Steel, 2 in.	Dec-12	(46.92)	10	0.001275	(0.60)	(0.72)
37601	8853-0404-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(14.51)	11	0.001275	(0.20)	(0.22)
37601	8853-0405-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(44.31)	10	0.001275	(0.56)	(0.68)
37602	8853-0405-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(73.60)	10	0.001275	(0.94)	(1.13)
37602	8853-0405-12005	DIS-37602-Main, PE, 2 in.	Nov-12	(91.93)	11	0.001275	(1.29)	(1.41)
37602	8853-0405-12005	DIS-37602-Main, PE, X<=1in	Nov-12	(34.23)	11	0.001275	(0.48)	(0.52)
37602	8853-0405-12005	DIS-37602-Main, PE, X<=1in	Dec-12	(98.78)	10	0.001275	(1.26)	(1.51)
37602	8853-0405-12005	DIS-37602-Main, PE, X<=1in	Nov-12	(36.36)	11	0.001275	(0.51)	(0.56)
37602	8853-0405-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(112.47)	10	0.001275	(1.43)	(1.72)
37601	8853-0405-12005	DIS-37601-Main, Steel, 3 in.	Nov-12	(71.31)	11	0.001275	(1.00)	(1.09)
37601	8853-0405-12005	TRN-36701-Main, Steel, 2 in.	Dec-12	(0.75)	10	0.001275	(0.01)	(0.01)
37601	8853-0405-12005	TRN-36701-Main, Steel, 6 in.	Dec-12	(682.92)	10	0.001275	(8.71)	(10.45)
36701	8853-0404-12005	TRN-36701-Main, Steel, 4 in.	Dec-12	(5.64)	10	0.001275	(0.07)	(0.09)
36701	8853-0404-12005	TRN-36701-Main, Steel, 4 in.	Dec-12	(22.24)	10	0.001275	(0.28)	(0.34)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<b>(7,980.79)</b>			<b>(115.76)</b>	<b>(122.11)</b>

RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
37601	050.29987	050.097.3370.Dover	Jul-12	(8,943.65)	12	0.002858	(306.77)	(306.77)
37602	050.17902	050.MO.KirksvillIntegFunct2007	Jul-12	(68.30)	12	0.002858	(2.34)	(2.34)

37602	050.30672	050.097.3336.Carr	Jun-12	(7,682.33)	12	0.002858	(263.50)	(263.50)
37601	050.23891	KirksvilleLeakMains	Sep-12	(103.23)	12	0.002858	(3.54)	(3.54)
37601	050.25664	050.097.3370.LaPlata	Oct-12	(1,550.82)	12	0.002858	(53.19)	(53.19)
37602	8854-0402-12004	DIS-37602-Main, PE, 2 in.	Dec-12	(44,390.15)	10	0.002858	(1,268.82)	(1,522.58)
37601	8854-0402-12004	DIS-37601-Main, Steel, 8 in.	Dec-12	(32,728.52)	10	0.002858	(935.49)	(1,122.59)
37601	8854-0402-13105	DIS-37601-Main, Steel, X<=1in.	Jan-13	(0.92)	9	0.002858	(0.02)	(0.03)
37601	8854-0402-13105	DIS-37601-Main, Steel, X<=1in.	Jan-13	(118.08)	9	0.002858	(3.04)	(4.05)
37602	8854-0402-13105	DIS-37602-Main, PE, 3 in.	Jan-13	(1,445.75)	9	0.002858	(37.19)	(49.59)
37602	8854-0402-13105	DIS-37602-Main, PE, 2 in.	Jan-13	(2,613.35)	9	0.002858	(67.23)	(89.64)
37602	8854-0402-13105	DIS-37602-Main, PE, 2 in.	Jan-13	(94.65)	9	0.002858	(2.43)	(3.25)
37602	8854-0403-13105	DIS-37602-Main, PE, 2 in.	Mar-13	(242.45)	7	0.002858	(4.85)	(8.32)
37601	8854-0403-13203	DIS-37601-Main, Steel, 2 in.	May-13	(2.91)	5	0.002858	(0.04)	(0.10)
37602	8854-0402-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(968.17)	10	0.002858	(27.67)	(33.21)
37602	8854-0402-12005	DIS-37602-Main, PE, 3 in.	Dec-12	(221.80)	10	0.002858	(6.34)	(7.61)
37602	8854-0402-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(474.29)	10	0.002858	(13.56)	(16.27)
37602	8854-0402-12005	DIS-37602-Main, PE, 3 in.	Dec-12	(749.56)	10	0.002858	(21.42)	(25.71)
37601	8854-0402-12005	DIS-37601-Main, Steel, 3 in.	Dec-12	(5.11)	10	0.002858	(0.15)	(0.18)
37601	8854-0401-12005	DIS-37601-Main, Steel, 4 in.	Dec-12	(17.19)	10	0.002858	(0.49)	(0.59)
37601	8854-0401-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(4.67)	10	0.002858	(0.13)	(0.16)
37602	8854-0402-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(413.59)	10	0.002858	(11.82)	(14.19)
37602	8854-0402-12005	DIS-37602-Main, PE, 2 in.	Dec-12	(8.10)	10	0.002858	(0.23)	(0.28)
37601	8854-0402-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(36.50)	10	0.002858	(1.04)	(1.25)
37601	8854-0402-12005	DIS-37601-Main, Steel, 3 in.	Dec-12	(103.63)	10	0.002858	(2.96)	(3.55)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Jan-13	(0.25)	9	0.002858	(0.01)	(0.01)
37601	8853-0404-12005	DIS-37601-Main, Steel, 2 in.	Nov-12	(114.71)	11	0.002858	(3.61)	(3.93)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Mar-13	(44.23)	7	0.002858	(0.88)	(1.52)
37601	8854-0403-13205	DIS-37601-Main, Steel, 2 in.	Apr-13	(4.80)	6	0.002858	(0.08)	(0.16)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Feb-13	(41.89)	8	0.002858	(0.96)	(1.44)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Jan-13	(57.96)	9	0.002858	(1.49)	(1.99)
37601	8854-0403-13205	DIS-37601-Main, Steel, 2 in.	Apr-13	(47.97)	6	0.002858	(0.82)	(1.85)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Mar-13	(103.82)	7	0.002858	(2.08)	(3.56)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Feb-13	(130.31)	8	0.002858	(2.98)	(4.47)
37601	8854-0403-13205	DIS-37601-Main, Steel, 2 in.	Apr-13	(38.12)	6	0.002858	(0.65)	(1.31)
37601	8854-0403-13205	DIS-37601-Main, Steel, 2 in.	Apr-13	(8.95)	6	0.002858	(0.15)	(0.31)
37601	8853-0404-12005	DIS-37601-Main, Steel, 2 in.	Dec-12	(19.77)	10	0.002858	(0.56)	(0.68)
37601	8854-0403-13105	DIS-37601-Main, Steel, 2 in.	Feb-13	(19.69)	8	0.002858	(0.45)	(0.68)
37601	8854-0403-13105	DIS-37601-Main, Steel, 4 in.	Mar-13	(15.93)	7	0.002858	(0.32)	(0.55)
37602	8854-0403-13104	DIS-37602-Main, PE, 2 in.	Jan-13	(80.17)	9	0.002858	(2.06)	(2.75)
37602	8854-0403-13105	DIS-37602-Main, PE, 2 in.	Jan-13	(109.30)	9	0.002858	(2.81)	(3.75)
37602	8854-0403-13205	DIS-37602-Main, PE, 2 in.	May-13	(30.48)	5	0.002858	(0.44)	(1.05)

**TOTALS - NORTHEAST MISSOURI DIVISION** (103,856.07) (3,054.61) (3,562.30)  
**TOTAL MAIN REPLACEMENT RETIREMENTS** (119,652.10) (3,234.67) (3,803.98)

**RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST DIVISION**

38000	050.23732	CaruthersvilleIntegServices	Jul-12	(1,893.39)	12	0.004167	(94.67)	(94.67)
38000	050.23734	JacksonIntegServices	Jul-12	(6,993.98)	12	0.004167	(349.20)	(349.20)
38000	050.23736	MaldenIntegServices	Jun-12	(28,283.03)	12	0.004167	(1,414.15)	(1,414.15)
38000	050.23737	SikestonIntegServices	Jun-12	(33,541.71)	12	0.004167	(1,677.09)	(1,677.09)
38000	050.23737	SikestonIntegServices	Jul-12	(14,078.74)	12	0.004167	(703.94)	(703.94)
38000	050.23734	JacksonIntegServices	Aug-12	(2,468.64)	12	0.004167	(123.43)	(123.43)
38000	050.23734	JacksonIntegServices	Oct-12	(2,710.63)	12	0.004167	(135.53)	(135.53)
38000	050.23736	MaldenIntegServices	Sep-12	(22,552.87)	12	0.004167	(1,127.64)	(1,127.64)
38000	050.23737	SikestonIntegServices	Sep-12	(5,635.71)	12	0.004167	(281.79)	(281.79)
38000	8853-0405-12005	Service, Generic, 2 in.	Nov-12	(3,338.43)	11	0.004167	(153.01)	(166.92)

38000	8853-0405-12005	Service, Generic, 2 in.	Nov-12	(22,175.68)	11	0.004167	(1,016.39)	(1,108.78)
38000	8853-0405-12005	Service, Generic, 2 in.	Nov-12	(14,271.76)	11	0.004167	(654.12)	(713.59)

**TOTALS - SOUTHEAST DIVISION** (157,934.57) (7,730.96) (7,896.73)

**RETIREMENTS - SERVICE REPLACEMENTS, NORTHEAST DIVISION**

38000	050.23731	CantonIntegServices	Jul-12	(77,703.67)	12	0.004275	(3,986.20)	(3,986.20)
38000	050.23733	HannibalIntegServices	Jun-12	(7,250.96)	12	0.004275	(371.97)	(371.97)
38000	050.23735	KirksvilleIntegServices	Jun-12	(4,243.11)	12	0.004275	(217.67)	(217.67)
38000	050.23735	KirksvilleIntegServices	Jul-12	(29,957.80)	12	0.004275	(1,536.84)	(1,536.84)
38000	050.23926	CantonLeakServices	Jul-12	(4,621.01)	12	0.004275	(237.06)	(237.06)
38000	050.23930	KirksvilleLeakServices	Jun-12	(5,345.20)	12	0.004275	(274.21)	(274.21)
38000	050.23930	KirksvilleLeakServices	Jul-12	(562.46)	12	0.004275	(28.85)	(28.85)
38000	050.23733	HannibalIntegServices	Aug-12	(6,558.70)	12	0.004275	(336.46)	(336.46)
38000	050.23733	HannibalIntegServices	Sep-12	(100,876.63)	12	0.004275	(5,174.97)	(5,174.97)
38000	050.23733	HannibalIntegServices	Oct-12	(3,707.05)	12	0.004275	(190.17)	(190.17)
38000	050.23735	KirksvilleIntegServices	Aug-12	(6,089.94)	12	0.004275	(312.41)	(312.41)
38000	050.23735	KirksvilleIntegServices	Sep-12	(1,662.91)	12	0.004275	(85.31)	(85.31)
38000	050.23735	KirksvilleIntegServices	Oct-12	(1,335.31)	12	0.004275	(68.50)	(68.50)
38000	050.23928	HannibalLeakServices	Sep-12	(1,138.94)	12	0.004275	(58.43)	(58.43)
38000	050.23930	KirksvilleLeakServices	Aug-12	(8,467.54)	12	0.004275	(434.38)	(434.38)
38000	8854-0402-13105	DIS-38000-Service, PE, 2 in.	Jan-13	(4,120.40)	9	0.004275	(158.53)	(211.38)

**TOTALS - NORTHEAST DIVISION** (263,641.63) (13,471.96) (13,524.81)

**TOTAL SERVICE REPLACEMENT RETIREMENTS** (421,576.20) (21,202.92) (21,421.54)

**RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST DIVISION**

38200	050.23771	Caruthersville Integ RESI MEAS	Jul-12	(187.95)	12	0.002467	(5.56)	(5.56)
38200	050.23773	MO.Jackson Integ RESI MEAS	Jun-12	(1,771.85)	12	0.002467	(52.45)	(52.45)
38200	050.23773	MO.Jackson Integ RESI MEAS	Jul-12	(77.60)	12	0.002467	(2.30)	(2.30)
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jun-12	(155.77)	12	0.002467	(4.61)	(4.61)
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jul-12	(7,532.76)	12	0.002467	(222.97)	(222.97)

**TOTALS - SOUTHEAST DIVISION** (9,725.93) (287.89) (287.89)

**RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST DIVISION**

38200	050.23770	MO.Canton Integ RESI MEAS	Jun-12	(698.50)	12	0.003258	(27.31)	(27.31)
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jun-12	(51,962.16)	12	0.003258	(2,031.72)	(2,031.72)
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jul-12	(836.97)	12	0.003258	(32.73)	(32.73)

**TOTALS - NORTHEAST MISSOURI DIVISION** (53,497.63) (2,091.76) (2,091.76)

**TOTAL METER AND HOUSE REGULATOR REPLACEMENT RETIREMENTS** (63,223.56) (2,379.65) (2,379.65)

**TOTAL ISRS ELIGIBLE RETIREMENTS** (604,451.86) (26,817.24) (27,605.17)

## Appendix B

Schedule 1	ISRS Revenue Requirement Calculation
Schedule 2	ISRS Depreciation Expense
Schedule 3	ISRS Deferred Taxes - Rate Base Reduction
Schedule 4	ISRS Rate Design - Current Period
Schedule 5	Capital Structure/Rate of Return for ISRS
Schedule 6	ISRS Property Taxes

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Revenue Requirement Calculation**

<u>ISRS Activity:</u>	<b>Total</b>			
	<b>Missouri</b>	<b>WEMO</b>	<b>SEMO</b>	<b>NEMO</b>
<b><u>Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:</u></b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	\$1,859,001	\$47,603	\$375,624	\$1,435,774
Accumulated Depreciation	(41,386)	(423)	(4,128)	(36,834)
<b>Total Net</b>	<b>1,817,615</b>	<b>47,180</b>	<b>371,495</b>	<b>1,398,940</b>
<b><u>Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:</u></b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	855,463	49,363	401,123	404,977
Accumulated Depreciation	(34,433)	(1,707)	(15,752)	(16,974)
<b>Total Net</b>	<b>821,030</b>	<b>47,656</b>	<b>385,371</b>	<b>388,003</b>
<b><u>Gas Utility Plant Projects - Meter &amp; House Regulator Replacements:</u></b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	3,610,124	108,596	3,282,929	218,599
Accumulated Depreciation	(125,576)	(2,244)	(116,747)	(6,585)
<b>Total Net</b>	<b>3,484,547</b>	<b>106,352</b>	<b>3,166,182</b>	<b>212,014</b>
<b><u>Gas Utility Plant Projects - Measurement &amp; Regulator Station Equipment Replacements:</u></b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	2,779	0	2,779	0
Accumulated Depreciation	(88)	0	(88)	0
<b>Total Net</b>	<b>2,691</b>	<b>-</b>	<b>2,691</b>	<b>0</b>
<b>Deferred Taxes</b>	<b>(154,365)</b>	<b>(5,456)</b>	<b>(37,649)</b>	<b>(111,260)</b>
<b>Total ISRS Rate Base</b>	<b>5,971,518</b>	<b>195,731</b>	<b>3,888,090</b>	<b>1,887,697</b>
<b>Overall Rate of Return per GR-2006-0387</b>	<b>8.34%</b>	<b>8.34%</b>	<b>8.34%</b>	<b>8.34%</b>
<b>UOI Required</b>	<b>498,042</b>	<b>16,325</b>	<b>324,278</b>	<b>157,439</b>
<b>Income Tax Conversion Factor</b>	<b>0.6094</b>	<b>0.6094</b>	<b>0.6094</b>	<b>0.6094</b>
<b>Revenue Requirement Before Interest Deductibility</b>	<b>303,494</b>	<b>9,948</b>	<b>197,607</b>	<b>95,940</b>
<b>Total ISRS Rate Base</b>	<b>5,971,518</b>	<b>195,731</b>	<b>3,888,090</b>	<b>1,887,697</b>
<b>Weighted Cost of Debt per GR-2006-0387</b>	<b>3.24%</b>	<b>3.24%</b>	<b>3.24%</b>	<b>3.24%</b>
<b>Interest Deduction</b>	<b>193,427</b>	<b>6,340</b>	<b>125,942</b>	<b>61,146</b>
<b>Marginal Income Tax Rate</b>	<b>39.06%</b>	<b>39.06%</b>	<b>39.06%</b>	<b>39.06%</b>
<b>Income Tax Reduction due to Interest</b>	<b>75,558</b>	<b>2,477</b>	<b>49,196</b>	<b>23,885</b>
<b>Income Tax Conversion Factor</b>	<b>0.6094</b>	<b>0.6094</b>	<b>0.6094</b>	<b>0.6094</b>
<b>Revenue Requirement Impact of Interest Deductibility</b>	<b>46,043</b>	<b>1,509</b>	<b>29,979</b>	<b>14,555</b>
<b>Total Revenue Requirement on Capital</b>	<b>257,452</b>	<b>8,439</b>	<b>167,628</b>	<b>81,385</b>
<b>Depreciation Expense</b>	<b>230,500</b>	<b>6,204</b>	<b>165,582</b>	<b>58,714</b>
<b>Property Taxes</b>	<b>162,718</b>	<b>5,562</b>	<b>36,525</b>	<b>120,632</b>
<b>Total Company ISRS Revenues</b>	<b>650,670</b>	<b>20,204</b>	<b>369,735</b>	<b>260,731</b>

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Depreciation Expense**

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	55,722.41	(3,803.98)
Service Replacements	43,299.70	(21,421.54)
Meter & House Regulator Replacements	158,995.36	(2,379.65)
Measurement & Regulator Station Equipment Replacements	87.52	0.00
<b>TOTAL</b>	<b>258,104.99</b>	<b>(27,605.17)</b>
<b>Total Net Decrease in Depreciation</b>	<b><u>230,499.82</u></b>	

**Total ADIT**

	NBV Aug 1	2012 Tax Depreciation	2013 Tax Depreciation	Total Tax Depreciation	Tax Basis May 2013	Book Basis May 2013	Timing Difference	Tax Rate	ADIT
Jun-Jul12	199,340.50	-7,475.27	-5,995.79	-13,471.06	185,869.44	196,673.00	-10,803.56	39.063%	-4,220.14
Aug12	152,774.36	-5,729.04	-4,595.17	-10,324.20	142,450.15	147,823.21	-5,373.06	39.063%	-2,098.85
Sep12	306,647.25	-11,499.27	-9,223.37	-20,722.65	285,924.60	299,602.39	-13,677.79	39.063%	-5,342.89
Oct12	234,539.65	-8,795.24	-7,054.51	-15,849.75	218,689.90	228,639.72	-9,949.82	39.063%	-3,886.65
Nov12-May13	2,449,206.42		-386,024.50	-386,024.50	2,063,181.92	2,424,186.55	-361,004.63	39.063%	-141,017.43
MO Retirement	-181,057.58	6,789.66	5,445.87	12,235.53	-168,822.05	-174,456.68	5,634.63	39.063%	2,201.03
	3,161,450.59				2,727,293.96	3,122,468.19		Total	-154,364.93

**NEMO**

	NBV Aug 1	2012 Tax Depreciation	2013 Tax Depreciation	Total Tax Depreciation	Tax Basis May 2013	Book Basis May 2013	Timing Difference	Tax Rate	ADIT
Jun-Jul12	-32,671.37	1,225.18	982.69	2,207.87	-30,463.50	-30,888.76	425.26	39.063%	166.12
Aug12	50,897.49	-1,908.66	-1,530.90	-3,439.56	47,457.94	48,859.13	-1,401.20	39.063%	-547.34
Sep12	40,202.93	-1,507.61	-1,209.23	-2,716.84	37,486.09	40,325.51	-2,839.42	39.063%	-1,109.15
Oct12	65,199.28	-2,444.97	-1,961.07	-4,406.04	60,793.23	63,462.60	-2,669.37	39.063%	-1,042.72
Nov12-May13	1,594,614.48		-301,329.13	-301,329.13	1,293,285.35	1,574,239.01	-280,953.66	39.063%	-109,747.52
MO Retirement	-88,849.94	3,331.87	2,672.44	6,004.31	-82,845.63	-85,459.52	2,613.89	39.063%	1,021.05
	1,629,392.87				1,325,713.48	1,610,537.97		Total	-111,259.57

**WEMO**

	NBV Aug 1	2012 Tax Depreciation	2013 Tax Depreciation	Total Tax Depreciation	Tax Basis May 2013	Book Basis May 2013	Timing Difference	Tax Rate	ADIT
Jun-Jul12	28,688.16	-1,075.81	-862.89	-1,938.69	26,749.46	27,945.80	-1,196.34	39.063%	-467.32
Aug12	9,350.19	-350.63	-281.24	-631.87	8,718.32	9,036.34	-318.02	39.063%	-124.23
Sep12	25,067.83	-940.04	-753.99	-1,694.04	23,373.79	24,521.02	-1,147.23	39.063%	-448.14
Oct12	12,634.43	-473.79	-380.02	-853.81	11,780.62	12,293.63	-513.01	39.063%	-200.39
Nov12-May13	132,102.98		-11,622.61	-11,622.61	120,480.37	131,471.02	-10,990.64	39.063%	-4,293.22
MO Retirement	-4,961.73	186.06	149.24	335.30	-4,626.42	-4,823.11	196.69	39.063%	76.83
	202,881.86				186,476.15	200,444.70		Total	-5,456.46

**SEMO**

	NBV Aug 1	2012 Tax Depreciation	2013 Tax Depreciation	Total Tax Depreciation	Tax Basis May 2013	Book Basis May 2013	Timing Difference	Tax Rate	ADIT
Jun-Jul12	203,323.72	-7,624.64	-6,115.60	-13,740.24	189,583.48	199,615.96	-10,032.48	39.063%	-3,918.94
Aug12	92,526.67	-3,469.75	-2,783.03	-6,252.78	86,273.89	89,927.74	-3,653.85	39.063%	-1,427.28
Sep12	241,376.49	-9,051.62	-7,260.15	-16,311.77	225,064.72	234,755.86	-9,691.14	39.063%	-3,785.60
Oct12	156,705.94	-5,876.47	-4,713.42	-10,589.89	146,116.05	152,883.49	-6,767.44	39.063%	-2,643.53
Nov12-May13	722,488.96		-73,072.77	-73,072.77	649,416.19	718,476.52	-69,060.32	39.063%	-26,976.69
MO Retirement	-87,245.91	3,271.72	2,624.19	5,895.92	-81,350.00	-84,174.05	2,824.05	39.063%	1,103.14
	1,329,175.87				1,215,104.34	1,311,485.52		Total	-37,648.90

-154,364.93

Federal Tax Rate	35.000%
MO Tax Rate	4.063%
	<u>39.063%</u>

	Year 1	Year 2
MACRS20	0.0375	0.0721875

**Liberty Utilities  
Missouri Jurisdiction  
ISRS Current Period Rate Design**

<b>Total ISRS Revenues</b>	<b>\$650,670</b>
<i>Northeast District (NEMO)</i>	260,731
<i>Southeast District (SEMO)</i>	369,735
<i>West District (WEMO)</i>	20,204

<b>Rate District &amp; Class</b>	<b>Number of Customers*</b>	<b>Customer Charge</b>	<b>Ratio to Residential Customer Charge</b>	<b>Weighted Customer Numbers</b>	<b>Customer Percentage</b>	<b>ISRS Charge</b>	<b>ISRS Revenues</b>
<i>Northeast District</i>							
Firm Residential	16,312	22.68	1.0000	16,312	80.5403%	1.07	\$209,993
Small Firm GS	2,107	22.68	1.0000	2,107	10.4033%	1.07	27,125
Medium Firm GS	321	100.00	4.4092	1,415	6.9882%	4.73	18,220
Large Firm GS	11	500.00	22.0459	243	1.1974%	23.65	3,122
Interruptible Large Volume	8	500.00	22.0459	176	0.8708%	23.65	2,270
<b>Total NEMO</b>	<b>18,759</b>			<b>20,253</b>	<b>100.0000%</b>		<b>\$260,731</b>
<i>Southeast District</i>							
Firm Residential	28,629	13.75	1.0000	28,629	77.0568%	0.83	\$284,906
Small Firm GS	3,375	13.75	1.0000	3,375	9.0840%	0.83	33,587
Medium Firm GS	543	100.00	7.2727	3,949	10.6292%	6.03	39,300
Large Firm GS	16	500.00	36.3636	582	1.5660%	30.16	5,790
Interruptible Large Volume	17	500.00	36.3636	618	1.6639%	30.16	6,152
<b>Total SEMO</b>	<b>32,580</b>			<b>37,153</b>	<b>100.0000%</b>		<b>\$369,735</b>
<i>West District</i>							
Firm Residential	3,389	20.17	1.0000	3,389	80.4341%	0.40	\$16,251
Small Firm GS	517	20.17	1.0000	517	12.2704%	0.40	2,479
Medium Firm GS	42	100.00	4.9579	208	4.9421%	1.98	998
Large Firm GS	4	500.00	24.7893	99	2.3534%	9.91	475
Interruptible Large Volume	0	500.00	24.7893	0	0.0000%	0.00	0
<b>Total WEMO</b>	<b>3,952</b>			<b>4,213</b>	<b>100.0000%</b>		<b>\$20,204</b>
<b>Total Missouri</b>	<b>55,291</b>			<b>61,620</b>	<b>100.0000%</b>		<b>\$650,670</b>

\*Average customers 12 months ending September 30, 2011; per Atmos annual filing at 12/31/2011.



**Liberty Utilities  
Missouri Jurisdiction  
ISRS Weighted Average Cost of Capital\***

<u>Description</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Cost of Capital</u>
Common	50.97%	10.00%	5.10%
Long term	47.50%	6.82%	3.24%
Short term	<u>1.53%</u>	0.26%	<u>0.004%</u>
Total	100.00%		<u>8.34%</u>

\*per Rate Case GR-2010-0192

**Liberty Utilities**  
**Missouri Jurisdiction**  
**ISRS Property Taxes Ending December 31, 2012**

Rate Div	Rate	ISRS Property Taxes
NEMO	5.857765%	\$120,631.89
WEMO	2.705536%	\$5,561.53
SEMO	2.651340%	\$36,524.87
		\$162,718.28

The above rendered property equals the plant in service used for the 2012 property tax returns (plant in service is as of 12/31/2012).  
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2012 calendar year property taxes.

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	8852-0401-12008	NGF Leak Mains inc Clamps	Jan-13	2,989.97	2.706%	80.89
37600	8852-0401-13104	NGF Mains	Apr-13	3,141.10	2.706%	84.98
37600	8852-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	2,068.37	2.706%	55.96
37600	8852-0401-13108	NGF Leak Mains inc Clamps	Apr-13	7,217.00	2.706%	195.26
37600	8852-0401-13109	NGF Leak Services inc Clamps	Apr-13	1,171.92	2.706%	31.71
37600	8852-0401-13204	NGF Mains	Jun-13	15,767.75	2.706%	426.60
37600	8852-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	108.68	2.706%	2.94
37600	8852-0401-13208	NGF Leak Mains inc Clamps	Jun-13	1,873.98	2.706%	50.70
37600	8852-0401-12004	NGF Mains	Jan-13	813.73	2.706%	22.02
37600	8852-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	1,453.59	2.706%	39.33
37600	060.23518	3371-NG ANODE/CATHODIC	Aug-12	1,196.68	2.706%	32.38
37600	060.23518	3371-NG ANODE/CATHODIC	Sep-12	1,601.51	2.706%	43.33
37600	060.23518	3371-NG ANODE/CATHODIC	Oct-12	19.51	2.706%	0.53
37601	060.23512	3371-NG MAINS FUNCTIONAL	Aug-12	6.83	2.706%	0.18
37602	060.23512	3371-NG MAINS FUNCTIONAL	Aug-12	27.75	2.706%	0.75
37602	060.23512	3371-NG MAINS FUNCTIONAL	Sep-12	1,833.75	2.706%	49.61
37602	060.23512	3371-NG MAINS FUNCTIONAL	Oct-12	2,173.40	2.706%	58.80

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(583.11)	2.706%	-15.78
37600	060.17939	060.3371.Butler.LKMains	Jun-12	(1.21)	2.706%	-0.03
37600	060.17965	060.3371.Butler.LKClamps	Jun-12	0.48	2.706%	0.01
37600	060.23518	3371-NG ANODE/CATHODIC	Jun-12	0.96	2.706%	0.03
37600	060.23518	3371-NG ANODE/CATHODIC	Jul-12	2,718.40	2.706%	73.55
37601	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(2,666.59)	2.706%	-72.15
37601	060.17874	060.3371.Butler.NGMains	Jun-12	471.76	2.706%	12.76
37601	060.17939	060.3371.Butler.LKMains	Jun-12	(0.60)	2.706%	-0.02
37601	060.23512	3371-NG MAINS FUNCTIONAL	Jun-12	499.30	2.706%	13.51
37602	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	1,435.36	2.706%	38.83
37602	060.17874	060.3371.Butler.NGMains	Jun-12	235.87	2.706%	6.38
37602	060.17939	060.3371.Butler.LKMains	Jun-12	(1.20)	2.706%	-0.03
37602	060.23512	3371-NG MAINS FUNCTIONAL	Jun-12	269.25	2.706%	7.28
37602	060.23512	3371-NG MAINS FUNCTIONAL	Jul-12	1,758.81	2.706%	47.59

TOTALS - WEST DIVISION

47,603.00

1,287.92

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37600	8853-0401-12004	NGF Mains	Jan-13	19,386.35	2.651%	514.00
37600	8853-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	10,053.08	2.651%	266.54
37600	8853-0401-12008	NGF Leak Mains inc Clamps	Jan-13	121.90	2.651%	3.23
37600	8853-0401-12009	NGF Leak Services inc Clamps	Jan-13	135.75	2.651%	3.60
37600	8853-0401-13104	NGF Mains	Apr-13	1,308.51	2.651%	34.69
37600	8853-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	4,056.82	2.651%	107.56
37600	8853-0401-13108	NGF Leak Mains inc Clamps	Apr-13	692.40	2.651%	18.36
37600	8853-0401-13109	NGF Leak Services inc Clamps	Apr-13	2,758.65	2.651%	73.14
37600	8853-0401-13204	NGF Mains	Jun-13	10,476.16	2.651%	277.76
37600	8853-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	3,598.92	2.651%	95.42
37600	8853-0401-13208	NGF Leak Mains inc Clamps	Jun-13	3,842.93	2.651%	101.89
37600	8853-0401-13209	NGF Leak Services inc Clamps	Jun-13	1,277.42	2.651%	33.87
37600	8853-0403-12004	NGF Mains	Jan-13	2,311.65	2.651%	61.29
37600	8853-0403-12007	NGF Anodes / Cathodic Prot	Jan-13	2,271.75	2.651%	60.23
37600	8853-0403-12008	NGF Leak Mains inc Clamps	Jan-13	4,737.63	2.651%	125.61
37600	8853-0403-12009	NGF Leak Services inc Clamps	Jan-13	1,720.67	2.651%	45.62
37600	8853-0403-13104	NGF Mains	Apr-13	8,564.58	2.651%	227.08
37600	8853-0403-13107	NGF Anodes / Cathodic Prot	Apr-13	1,476.38	2.651%	39.14
37600	8853-0403-13108	NGF Leak Mains inc Clamps	Apr-13	1,934.61	2.651%	51.29
37600	8853-0403-13109	NGF Leak Services inc Clamps	Apr-13	2,949.68	2.651%	78.21
37600	8853-0403-13204	NGF Mains	Jun-13	6,944.16	2.651%	184.11
37600	8853-0403-13208	NGF Leak Mains inc Clamps	Jun-13	26,495.88	2.651%	702.50

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	8853-0403-13209	NGF Leak Services inc Clamps	Jun-13	499.40	2.651%	13.24
37600	8853-0404-12004	NGF Mains	Jan-13	1,703.33	2.651%	45.16
37600	8853-0404-12007	NGF Anodes / Cathodic Prot	Jan-13	1,878.29	2.651%	49.80
37600	8853-0404-12008	NGF Leak Mains inc Clamps	Jan-13	515.86	2.651%	13.68
37600	8853-0404-12009	NGF Leak Services inc Clamps	Jan-13	350.48	2.651%	9.29
37600	8853-0404-12011	TDW STOPPING EQUIPMENT	Jan-13	11,301.33	2.651%	299.64
37600	8853-0404-13104	NGF Mains	Apr-13	897.14	2.651%	23.79
37600	8853-0404-13107	NGF Anodes / Cathodic Prot	Apr-13	1,774.89	2.651%	47.06
37600	8853-0404-13108	NGF Leak Mains inc Clamps	Apr-13	514.47	2.651%	13.64
37600	8853-0404-13109	NGF Leak Services inc Clamps	Apr-13	1,974.03	2.651%	52.34
37600	8853-0404-13204	NGF Mains	Jun-13	1,498.20	2.651%	39.72
37600	8853-0404-13207	NGF Anodes/ Cathodic Prot	Jun-13	3,625.76	2.651%	96.13
37600	8853-0404-13208	NGF Leak Mains inc Clamps	Jun-13	3,442.71	2.651%	91.28
37600	8853-0404-13209	NGF Leak Services inc Clamps	Jun-13	1,692.44	2.651%	44.87
37600	8853-0405-12004	NGF Mains	Jan-13	2,848.71	2.651%	75.53
37600	8853-0405-12007	NGF Anodes / Cathodic Prot	Jan-13	23,862.94	2.651%	632.69
37600	8853-0405-12008	NGF Leak Mains inc Clamps	Jan-13	2,962.06	2.651%	78.53
37600	8853-0405-12009	NGF Leak Services inc Clamps	Jan-13	243.81	2.651%	6.46
37600	8853-0405-13104	NGF Mains	Apr-13	4,726.86	2.651%	125.33
37600	8853-0405-13107	NGF Anodes / Cathodic Prot	Apr-13	1,341.44	2.651%	35.57
37600	8853-0405-13108	NGF Leak Mains inc Clamps	Apr-13	4,745.83	2.651%	125.83
37600	8853-0405-13109	NGF Leak Services inc Clamps	Apr-13	6,037.17	2.651%	160.07
37600	8853-0405-13204	NGF Mains	Jun-13	2,357.84	2.651%	62.51
37600	8853-0405-13207	NGF Anodes/ Cathodic Prot	Jun-13	3,339.35	2.651%	88.54
37600	8853-0405-13208	NGF Leak Mains inc Clamps	Jun-13	6,294.09	2.651%	166.88
37600	8853-0405-13209	NGF Leak Services inc Clamps	Jun-13	4,024.47	2.651%	106.70
37600	8853-0404-12012	Stotlar and Traveler Way	Jan-13	17,478.24	2.651%	463.41
37600	8853-0404-12014	050-32099-01202 NEW MAIN EXT	Jan-13	365.71	2.651%	9.70
37600	8853-0405-12011	072.3374.61 Hwy Ground Bed	Jan-13	15,676.86	2.651%	415.65
37600	050.23851	JacksonInteg CP/ ANODES	Jun-12	(53.93)	2.651%	-1.43
37600	050.23851	JacksonInteg CP/ ANODES	Jul-12	418.03	2.651%	11.08
37600	050.23853	MaldenInteg CP/ ANODES	Jun-12	923.72	2.651%	24.49
37600	050.23853	MaldenInteg CP/ ANODES	Jul-12	892.25	2.651%	23.66
37600	050.23854	SikestonInteg CP/ ANODES	Jun-12	303.05	2.651%	8.03
37600	050.23854	SikestonInteg CP/ ANODES	Jul-12	45.76	2.651%	1.21
37600	050.24045	CaruthLeakCP/LeakClamps	Jun-12	261.04	2.651%	6.92
37600	050.24049	MaldenLeakCP/LeakClamps	Jun-12	17.08	2.651%	0.45
37600	050.28449	050.072.3375.61 Rel	Jun-12	11.23	2.651%	0.30
37600	050.28449	050.072.3375.61 Rel	Jul-12	(1.36)	2.651%	-0.04
37601	050.23698	050.MO.MaldenIntegMains	Jun-12	1,122.03	2.651%	29.75
37601	050.23698	050.MO.MaldenIntegMains	Jul-12	600.19	2.651%	15.91
37601	050.23851	JacksonInteg CP/ ANODES	Jun-12	(107.86)	2.651%	-2.86

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37601	050.23851	JacksonInteg CP/ ANODES	Jul-12	836.02	2.651%	22.17
37601	050.23854	SikestonInteg CP/ ANODES	Jun-12	586.29	2.651%	15.54
37601	050.23854	SikestonInteg CP/ ANODES	Jul-12	88.57	2.651%	2.35
37601	050.23888	CaruthersvilleLeakMains	Jul-12	(2.33)	2.651%	-0.06
37601	050.23890	JacksonLeakMains	Jun-12	9,483.73	2.651%	251.45
37601	050.23890	JacksonLeakMains	Jul-12	3,584.71	2.651%	95.04
37601	050.23892	MaldenLeakMains	Jun-12	180.92	2.651%	4.80
37601	050.23892	MaldenLeakMains	Jul-12	44.08	2.651%	1.17
37601	050.24047	JacksonLeakCP/LeakClamps	Jun-12	55.73	2.651%	1.48
37601	050.24049	MaldenLeakCP/LeakClamps	Jun-12	273.29	2.651%	7.25
37602	050.23696	050.MO.JacksonIntegMains	Jun-12	6,243.36	2.651%	165.53
37602	050.23696	050.MO.JacksonIntegMains	Jul-12	1,378.77	2.651%	36.56
37602	050.23698	050.MO.MaldenIntegMains	Jun-12	2,133.24	2.651%	56.56
37602	050.23698	050.MO.MaldenIntegMains	Jul-12	1,141.13	2.651%	30.26
37602	050.23699	050.MO.SikestonIntegMains	Jun-12	4,219.53	2.651%	111.87
37602	050.23699	050.MO.SikestonIntegMains	Jul-12	5,346.65	2.651%	141.76
37602	050.23888	CaruthersvilleLeakMains	Jun-12	2,728.73	2.651%	72.35
37602	050.23888	CaruthersvilleLeakMains	Jul-12	(2.34)	2.651%	-0.06
37602	050.23890	JacksonLeakMains	Jun-12	1,515.22	2.651%	40.17
37602	050.23890	JacksonLeakMains	Jul-12	6,288.39	2.651%	166.73
37602	050.23892	MaldenLeakMains	Jun-12	614.08	2.651%	16.28
37602	050.23892	MaldenLeakMains	Jul-12	22.07	2.651%	0.59
37602	050.26915	050.072.3374.NM.61Rel	Jun-12	(1.97)	2.651%	-0.05
37602	050.28449	050.072.3375.61 Rel	Jun-12	1,518.26	2.651%	40.25
37602	050.28449	050.072.3375.61 Rel	Jul-12	17.85	2.651%	0.47
37602	050.29482	050.072.3374.Pux.51 Rel	Jun-12	195.31	2.651%	5.18
37602	050.30604	050.072.3375.Reg St Repl Lynn	Jun-12	1,993.88	2.651%	52.86
37602	050.30604	050.072.3375.Reg St Repl Lynn	Jul-12	24.71	2.651%	0.66
37600	050.23851	JacksonInteg CP/ ANODES	Aug-12	(78.86)	2.651%	-2.09
37600	050.23851	JacksonInteg CP/ ANODES	Sep-12	1,107.64	2.651%	29.37
37600	050.23851	JacksonInteg CP/ ANODES	Oct-12	394.32	2.651%	10.45
37600	050.23853	MaldenInteg CP/ ANODES	Aug-12	2,718.21	2.651%	72.07
37600	050.23853	MaldenInteg CP/ ANODES	Sep-12	2,387.33	2.651%	63.30
37600	050.23853	MaldenInteg CP/ ANODES	Oct-12	1,402.96	2.651%	37.20
37600	050.23854	SikestonInteg CP/ ANODES	Aug-12	(3.22)	2.651%	-0.09
37600	050.23854	SikestonInteg CP/ ANODES	Sep-12	39.01	2.651%	1.03
37600	050.23854	SikestonInteg CP/ ANODES	Oct-12	313.65	2.651%	8.32
37600	050.28449	050.072.3375.61 Rel	Sep-12	(21.16)	2.651%	-0.56
37601	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	473.06	2.651%	12.54
37601	050.22406	050.MO.JacksonLeakFunct2010	Sep-12	1,145.80	2.651%	30.38
37601	050.23698	050.MO.MaldenIntegMains	Aug-12	141.21	2.651%	3.74
37601	050.23698	050.MO.MaldenIntegMains	Sep-12	570.64	2.651%	15.13

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37601	050.23698	050.MO.MaldenIntegMains	Oct-12	46.93	2.651%	1.24
37601	050.23851	JacksonInteg CP/ ANODES	Aug-12	(157.71)	2.651%	-4.18
37601	050.23851	JacksonInteg CP/ ANODES	Sep-12	2,215.27	2.651%	58.73
37601	050.23851	JacksonInteg CP/ ANODES	Oct-12	788.63	2.651%	20.91
37601	050.23854	SikestonInteg CP/ ANODES	Aug-12	(6.22)	2.651%	-0.16
37601	050.23854	SikestonInteg CP/ ANODES	Sep-12	75.49	2.651%	2.00
37601	050.23854	SikestonInteg CP/ ANODES	Oct-12	606.85	2.651%	16.09
37601	050.23888	CaruthersvilleLeakMains	Aug-12	457.82	2.651%	12.14
37601	050.23888	CaruthersvilleLeakMains	Sep-12	(507.98)	2.651%	-13.47
37601	050.23888	CaruthersvilleLeakMains	Oct-12	168.65	2.651%	4.47
37601	050.23890	JacksonLeakMains	Aug-12	18,476.66	2.651%	489.88
37601	050.23890	JacksonLeakMains	Sep-12	3,844.59	2.651%	101.93
37601	050.23890	JacksonLeakMains	Oct-12	8,757.66	2.651%	232.20
37601	050.23892	MaldenLeakMains	Aug-12	298.90	2.651%	7.92
37601	050.23892	MaldenLeakMains	Sep-12	(905.08)	2.651%	-24.00
37601	050.23892	MaldenLeakMains	Oct-12	160.26	2.651%	4.25
37601	050.23893	SikestonLeakMains	Oct-12	0.00	2.651%	0.00
37602	050.19541	050.MO.CaruthersIntegFunct2008	Sep-12	733.96	2.651%	19.46
37602	050.21019	050.MO.JacksonIntegFunct2009	Sep-12	2,217.81	2.651%	58.80
37602	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	1,605.58	2.651%	42.57
37602	050.21025	050.MO.SikestonIntegFunct2009	Sep-12	2,460.71	2.651%	65.24
37602	050.22409	050.MO.SikestonLeakFunct2010	Sep-12	3,238.70	2.651%	85.87
37602	050.23696	050.MO.JacksonIntegMains	Aug-12	1,694.79	2.651%	44.93
37602	050.23696	050.MO.JacksonIntegMains	Sep-12	1,403.69	2.651%	37.22
37602	050.23696	050.MO.JacksonIntegMains	Oct-12	1,287.57	2.651%	34.14
37602	050.23698	050.MO.MaldenIntegMains	Aug-12	268.48	2.651%	7.12
37602	050.23698	050.MO.MaldenIntegMains	Sep-12	1,084.92	2.651%	28.76
37602	050.23698	050.MO.MaldenIntegMains	Oct-12	89.25	2.651%	2.37
37602	050.23699	050.MO.SikestonIntegMains	Aug-12	466.93	2.651%	12.38
37602	050.23699	050.MO.SikestonIntegMains	Sep-12	4,984.49	2.651%	132.16
37602	050.23699	050.MO.SikestonIntegMains	Oct-12	(1,060.41)	2.651%	-28.12
37602	050.23888	CaruthersvilleLeakMains	Aug-12	457.83	2.651%	12.14
37602	050.23888	CaruthersvilleLeakMains	Sep-12	(507.96)	2.651%	-13.47
37602	050.23888	CaruthersvilleLeakMains	Oct-12	168.66	2.651%	4.47
37602	050.23890	JacksonLeakMains	Sep-12	771.73	2.651%	20.46
37602	050.23892	MaldenLeakMains	Aug-12	149.45	2.651%	3.96
37602	050.23892	MaldenLeakMains	Sep-12	(452.54)	2.651%	-12.00
37602	050.23892	MaldenLeakMains	Oct-12	80.16	2.651%	2.13
37602	050.23893	SikestonLeakMains	Sep-12	8,369.00	2.651%	221.89
37602	050.23893	SikestonLeakMains	Oct-12	1,235.84	2.651%	32.77
37602	050.26370	050.072.3374.BRUNT REL	Sep-12	(1,373.28)	2.651%	-36.41
37602	050.28449	050.072.3375.61 Rel	Aug-12	(15.73)	2.651%	-0.42

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37602	050.30604	050.072.3375.Reg St Repl Lynn	Aug-12	(12.56)	2.651%	-0.33
37602	050.30604	050.072.3375.Reg St Repl Lynn	Sep-12	(16.89)	2.651%	-0.45
37602	050.32133	Liberty CapEx072 Publmp	Oct-12	1,373.28	2.651%	36.41
37602	050.32134	Liberty Capex. 072 Syslmp	Oct-12	(19.86)	2.651%	-0.53

**TOTALS - SOUTHEAST MISSOURI DIVISION**

375,623.61

9,959.06

**ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

37600	8854-0401-12004	NGF Mains	Jan-13	708.21	5.858%	41.49
37600	8854-0401-12008	NGF Leak Mains inc Clamps	Jan-13	164.10	5.858%	9.61
37600	8854-0401-12010	NGF Com Meters/Loops/Regs	Jan-13	337.19	5.858%	19.75
37600	8854-0401-13104	NGF Mains	Apr-13	2,502.29	5.858%	146.58
37600	8854-0401-13108	NGF Leak Mains inc Clamps	Apr-13	41.45	5.858%	2.43
37600	8854-0401-13109	NGF Leak Services inc Clamps	Apr-13	720.89	5.858%	42.23
37600	8854-0401-13110	NGF Com Meters/Loops/Regs	Apr-13	11,895.81	5.858%	696.83
37600	8854-0401-13204	NGF Mains	Jun-13	5,613.85	5.858%	328.85
37600	8854-0401-13208	NGF Leak Mains inc Clamps	Jun-13	841.99	5.858%	49.32
37600	8854-0401-13209	NGF Leak Services inc Clamps	Jun-13	200.51	5.858%	11.75
37600	8854-0401-13210	NGF Com Meters/Loops/Regs	Jun-13	4,599.15	5.858%	269.41
37600	8854-0402-12004	NGF Mains	Jan-13	1,616.70	5.858%	94.70
37600	8854-0402-12008	NGF Leak Mains inc Clamps	Jan-13	3,853.71	5.858%	225.74
37600	8854-0402-12009	NGF Leak Services inc Clamps	Jan-13	100.06	5.858%	5.86
37600	8854-0402-12010	NGF Com Meters/Loops/Regs	Jan-13	648.19	5.858%	37.97
37600	8854-0402-13104	NGF Mains	Apr-13	6,264.12	5.858%	366.94
37600	8854-0402-13108	NGF Leak Mains inc Clamps	Apr-13	15,263.86	5.858%	894.12
37600	8854-0402-13109	NGF Leak Services inc Clamps	Apr-13	6,362.25	5.858%	372.69
37600	8854-0402-13110	NGF Com Meters/Loops/Regs	Apr-13	2,099.56	5.858%	122.99
37600	8854-0402-13204	NGF Mains	Jun-13	4,531.15	5.858%	265.42
37600	8854-0402-13208	NGF Leak Mains inc Clamps	Jun-13	6,881.54	5.858%	403.10
37600	8854-0402-13209	NGF Leak Services inc Clamps	Jun-13	1,062.50	5.858%	62.24
37600	8854-0402-13210	NGF Com Meters/Loops/Regs	Jun-13	4,530.03	5.858%	265.36
37600	8854-0403-12004	NGF Mains	Jan-13	41.39	5.858%	2.42
37600	8854-0403-12008	NGF Leak Mains inc Clamps	Jan-13	466.71	5.858%	27.34
37600	8854-0403-12009	NGF Leak Services inc Clamps	Jan-13	201.67	5.858%	11.81
37600	8854-0403-12010	NGF Com Meters/Loops/Regs	Jan-13	1,500.97	5.858%	87.92
37600	8854-0403-13104	NGF Mains	Apr-13	297.48	5.858%	17.43
37600	8854-0403-13108	NGF Leak Mains inc Clamps	Apr-13	381.39	5.858%	22.34
37600	8854-0403-13109	NGF Leak Services inc Clamps	Apr-13	725.38	5.858%	42.49
37600	8854-0403-13110	NGF Com Meters/Loops/Regs	Apr-13	400.75	5.858%	23.47
37600	8854-0403-13209	NGF Leak Services inc Clamps	Jun-13	1,432.39	5.858%	83.91

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37600	8854-0403-13210	NGF Com Meters/Loops/Regs	Jun-13	920.75	5.858%	53.94
37600	8854-0402-12011	097.3336.CON CI	Jan-13	1,262,354.36	5.858%	73,945.75
37600	050.23848	MO.Canton Integ CP/ ANODES	Aug-12	122.07	5.858%	7.15
37600	050.23848	MO.Canton Integ CP/ ANODES	Sep-12	493.76	5.858%	28.92
37600	050.23848	MO.Canton Integ CP/ ANODES	Oct-12	1,189.73	5.858%	69.69
37600	050.23850	HannibalInteg CP/ ANODES	Sep-12	2,987.93	5.858%	175.03
37600	050.23850	HannibalInteg CP/ ANODES	Oct-12	1,930.11	5.858%	113.06
37600	050.23852	KirksvilleInteg CP/ ANODES	Aug-12	427.86	5.858%	25.06
37600	050.23852	KirksvilleInteg CP/ ANODES	Sep-12	946.48	5.858%	55.44
37600	050.23852	KirksvilleInteg CP/ ANODES	Oct-12	2,232.96	5.858%	130.80
37601	050.23693	050.MO.CantonIntegMains	Aug-12	368.09	5.858%	21.56
37601	050.23693	050.MO.CantonIntegMains	Oct-12	2,080.67	5.858%	121.88
37601	050.23891	KirksvilleLeakMains	Aug-12	(1.94)	5.858%	-0.11
37601	050.23891	KirksvilleLeakMains	Sep-12	2,845.77	5.858%	166.70
37602	050.23693	050.MO.CantonIntegMains	Sep-12	3,973.96	5.858%	232.79
37602	050.23693	050.MO.CantonIntegMains	Oct-12	1,336.89	5.858%	78.31
37602	050.23695	050.MO.HannibalIntegMains	Aug-12	504.38	5.858%	29.55
37602	050.23695	050.MO.HannibalIntegMains	Sep-12	2,143.23	5.858%	125.55
37602	050.23695	050.MO.HannibalIntegMains	Oct-12	2,427.25	5.858%	142.18
37602	050.23697	050.MO.KirksvilleIntegMains	Aug-12	831.59	5.858%	48.71
37602	050.23697	050.MO.KirksvilleIntegMains	Sep-12	2,395.77	5.858%	140.34
37602	050.23697	050.MO.KirksvilleIntegMains	Oct-12	3,065.43	5.858%	179.57
37602	050.23889	HannibalLeakMains	Aug-12	113.39	5.858%	6.64
37602	050.23889	HannibalLeakMains	Sep-12	5,035.19	5.858%	294.95
37602	050.23889	HannibalLeakMains	Oct-12	3,296.65	5.858%	193.11
37602	050.23891	KirksvilleLeakMains	Aug-12	(1.12)	5.858%	-0.07
37602	050.23891	KirksvilleLeakMains	Sep-12	1,333.05	5.858%	78.09
37602	050.29987	050.097.3370.Dover	Aug-12	(23.03)	5.858%	-1.35
37602	050.29987	050.097.3370.Dover	Sep-12	(30.91)	5.858%	-1.81
37600	050.23850	HannibalInteg CP/ ANODES	Jun-12	233.93	5.858%	13.70
37600	050.23852	KirksvilleInteg CP/ ANODES	Jun-12	211.38	5.858%	12.38
37600	050.23852	KirksvilleInteg CP/ ANODES	Jul-12	(13.86)	5.858%	-0.81
37600	050.24044	CantonLeakCP/LeakClamps	Jun-12	47.54	5.858%	2.78
37600	050.24046	HannibalLeakCP/LeakClamps	Jun-12	1.26	5.858%	0.07
37601	050.23693	050.MO.CantonIntegMains	Jun-12	(504.35)	5.858%	-29.54
37601	050.23693	050.MO.CantonIntegMains	Jul-12	837.87	5.858%	49.08
37601	050.23889	HannibalLeakMains	Jul-12	0.00	5.858%	0.00
37601	050.23891	KirksvilleLeakMains	Jun-12	158.39	5.858%	9.28
37601	050.23891	KirksvilleLeakMains	Jul-12	(111.61)	5.858%	-6.54
37602	050.23695	050.MO.HannibalIntegMains	Jun-12	1,609.13	5.858%	94.26
37602	050.23695	050.MO.HannibalIntegMains	Jul-12	1,059.88	5.858%	62.09
37602	050.23697	050.MO.KirksvilleIntegMains	Jun-12	(188.85)	5.858%	-11.06



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
37602	050.23697	050.MO.KirksvilleIntegMains	Jul-12	1,590.45	5.858%	93.16
37602	050.23889	HannibalLeakMains	Jun-12	14,200.18	5.858%	831.81
37602	050.23889	HannibalLeakMains	Jul-12	4,393.31	5.858%	257.35
37602	050.23891	KirksvilleLeakMains	Jun-12	89.06	5.858%	5.22
37602	050.23891	KirksvilleLeakMains	Jul-12	(50.79)	5.858%	-2.98
37602	050.29987	050.097.3370.Dover	Jul-12	20,623.66	5.858%	1,208.09

**TOTALS - NORTHEAST MISSOURI DIVISION**

1,435,774.14

84,104.27

**TOTAL MAIN REPLACEMENT ADDITIONS**

1,859,000.75

95,351.24

**ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION**

38000	8852-0401-12005	NGF Services	Jan-13	6,241.79	2.706%	168.87
38000	8852-0401-13105	NGF Services	Apr-13	7,823.03	2.706%	211.65
38000	8852-0401-13205	NGF Services	Jun-13	14,639.84	2.706%	396.09
38000	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	1,814.34	2.706%	49.09
38000	060.17900	060.3371.Butler.NGServices	Jun-12	(14.75)	2.706%	-0.40
38000	060.17952	060.3371.Butler.LKServices	Jun-12	(0.22)	2.706%	-0.01
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Jun-12	3,092.30	2.706%	83.66
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Jul-12	4,347.03	2.706%	117.61
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Jun-12	67.14	2.706%	1.82
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Jul-12	276.39	2.706%	7.48
38000	060.16401	060.3371.09.NON GROWTH FUNC	Sep-12	269.84	2.706%	7.30
38000	060.17173	060.3371.2010.NON GROWTH FUNC	Sep-12	361.16	2.706%	9.77
38000	060.17174	060.3371.2010.LEAKAGE FUNC	Sep-12	2,939.25	2.706%	79.52
38000	060.17900	060.3371.Butler.NGServices	Sep-12	(3,513.17)	2.706%	-95.05
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Aug-12	4,705.27	2.706%	127.30
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Sep-12	2,345.79	2.706%	63.47
38000	060.23513	3371-NG SRVCS FUNCTIONAL	Oct-12	4,286.73	2.706%	115.98
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Aug-12	436.79	2.706%	11.82
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	Sep-12	(755.98)	2.706%	-20.45

**TOTALS - WEST DIVISION**

49,362.57

1,335.52

**ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38000	8853-0401-12005	NGF Services	Jan-13	3,525.47	2.651%	93.47
38000	8853-0401-13105	NGF Services	Apr-13	9,802.17	2.651%	259.89

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38000	8853-0401-13205	NGF Services	Jun-13	9,238.87	2.651%	244.95
38000	8853-0403-12005	NGF Services	Jan-13	7,398.02	2.651%	196.15
38000	8853-0403-13105	NGF Services	Apr-13	26,078.71	2.651%	691.44
38000	8853-0403-13205	NGF Services	Jun-13	13,035.70	2.651%	345.62
38000	8853-0404-12005	NGF Services	Jan-13	12,221.30	2.651%	324.03
38000	8853-0404-13105	NGF Services	Apr-13	7,066.82	2.651%	187.37
38000	8853-0404-13205	NGF Services	Jun-13	9,872.11	2.651%	261.74
38000	8853-0405-12005	NGF Services	Jan-13	25,239.90	2.651%	669.20
38000	8853-0405-13105	NGF Services	Apr-13	32,120.21	2.651%	851.62
38000	8853-0405-13205	NGF Services	Jun-13	22,520.71	2.651%	597.10
38000	050.23732	CaruthersvilleIntegServices	Jun-12	2,573.43	2.651%	68.23
38000	050.23732	CaruthersvilleIntegServices	Jul-12	943.96	2.651%	25.03
38000	050.23734	JacksonIntegServices	Jun-12	12,036.62	2.651%	319.13
38000	050.23734	JacksonIntegServices	Jul-12	14,766.17	2.651%	391.50
38000	050.23736	MaldenIntegServies	Jun-12	11,588.22	2.651%	307.24
38000	050.23736	MaldenIntegServices	Jul-12	10,907.32	2.651%	289.19
38000	050.23737	SikestonIntegServices	Jun-12	3,000.18	2.651%	79.54
38000	050.23737	SikestonIntegServices	Jul-12	5,269.19	2.651%	139.70
38000	050.23927	CaruthersvilleLeakServices	Jun-12	165.45	2.651%	4.39
38000	050.23927	CaruthersvilleLeakServices	Jul-12	(123.85)	2.651%	-3.28
38000	050.23929	JacksonLeakServices	Jun-12	1,524.35	2.651%	40.42
38000	050.23929	JacksonLeakServices	Jul-12	(566.15)	2.651%	-15.01
38000	050.23931	MaldenLeakServices	Jun-12	29,874.40	2.651%	792.07
38000	050.23931	MaldenLeakServices	Jul-12	210.76	2.651%	5.59
38000	050.23932	SikestonLeakServices	Jun-12	3,277.54	2.651%	86.90
38000	050.23932	SikestonLeakServices	Jul-12	826.48	2.651%	21.91
38000	050.19541	050.MO.CaruthersIntegFunct2008	Sep-12	313.03	2.651%	8.30
38000	050.19551	050.MO.SikestonIntegFunct2008	Sep-12	516.65	2.651%	13.70
38000	050.21015	050.MO.CaruthersIntegFunct2009	Sep-12	7,551.45	2.651%	200.21
38000	050.21019	050.MO.JacksonIntegFunct2009	Sep-12	425.69	2.651%	11.29
38000	050.21023	050.MO.MaldenIntegFunct2009	Sep-12	217.06	2.651%	5.75
38000	050.21025	050.MO.SikestonIntegFunct2009	Sep-12	5,162.13	2.651%	136.87
38000	050.22367	050.MO.JacksonIntegFunct2010	Sep-12	1,305.52	2.651%	34.61
38000	050.22404	050.MO.CarutherLeakFunct2010	Sep-12	940.82	2.651%	24.94
38000	050.22406	050.MO.JacksonLeakFunct2010	Sep-12	7,095.03	2.651%	188.11
38000	050.22408	050.MO.MaldenLeakFunct2010	Sep-12	368.10	2.651%	9.76
38000	050.22409	050.MO.SikestonLeakFunct2010	Sep-12	6,486.23	2.651%	171.97
38000	050.23732	CaruthersvilleIntegServices	Aug-12	6,532.92	2.651%	173.21
38000	050.23732	CaruthersvilleIntegServices	Sep-12	26,748.07	2.651%	709.18
38000	050.23732	CaruthersvilleIntegServices	Oct-12	1,135.21	2.651%	30.10
38000	050.23734	JacksonIntegServices	Aug-12	1,532.14	2.651%	40.62
38000	050.23734	JacksonIntegServices	Sep-12	14,256.61	2.651%	377.99

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38000	050.23734	JacksonIntegServices	Oct-12	11,621.41	2.651%	308.12
38000	050.23736	MaldenIntegServies	Aug-12	7,311.90	2.651%	193.86
38000	050.23736	MaldenIntegServices	Sep-12	2,239.96	2.651%	59.39
38000	050.23736	MaldenIntegServices	Oct-12	5,838.76	2.651%	154.81
38000	050.23737	SikestonIntegServices	Aug-12	1,364.80	2.651%	36.19
38000	050.23737	SikestonIntegServices	Sep-12	6,306.10	2.651%	167.20
38000	050.23737	SikestonIntegServices	Oct-12	4,919.57	2.651%	130.43
38000	050.23927	CaruthersvilleLeakServices	Aug-12	283.39	2.651%	7.51
38000	050.23927	CaruthersvilleLeakServices	Sep-12	(7,885.47)	2.651%	-209.07
38000	050.23927	CaruthersvilleLeakServices	Oct-12	123.31	2.651%	3.27
38000	050.23929	JacksonLeakServices	Aug-12	7,798.32	2.651%	206.76
38000	050.23929	JacksonLeakServices	Sep-12	6,064.81	2.651%	160.80
38000	050.23929	JacksonLeakServices	Oct-12	2,790.52	2.651%	73.99
38000	050.23931	MaldenLeakServices	Aug-12	254.72	2.651%	6.75
38000	050.23931	MaldenLeakServices	Sep-12	3,938.35	2.651%	104.42
38000	050.23932	SikestonLeakServices	Aug-12	166.65	2.651%	4.42
38000	050.23932	SikestonLeakServices	Sep-12	(6,994.40)	2.651%	-185.45

TOTALS - SOUTHEAST MISSOURI DIVISION

401,123.42

10,635.15

**ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

38000	8854-0401-12005	NGF Services	Jan-13	2,829.08	5.858%	165.72
38000	8854-0401-13105	NGF Services	Apr-13	7,024.91	5.858%	411.50
38000	8854-0401-13205	NGF Services	Jun-13	6,807.01	5.858%	398.74
38000	8854-0402-12005	NGF Services	Jan-13	39,399.82	5.858%	2,307.95
38000	8854-0402-13105	NGF Services	Apr-13	54,148.06	5.858%	3,171.87
38000	8854-0402-13205	NGF Services	Jun-13	35,304.32	5.858%	2,068.04
38000	8854-0403-12005	NGF Services	Jan-13	1,505.18	5.858%	88.17
38000	8854-0403-13105	NGF Services	Apr-13	4,422.73	5.858%	259.07
38000	8854-0403-13205	NGF Services	Jun-13	3,442.70	5.858%	201.67
38000	050.23731	CantonIntegServices	Jun-12	9,537.62	5.858%	558.69
38000	050.23731	CantonIntegServices	Jul-12	11,237.74	5.858%	658.28
38000	050.23733	HannibalIntegServices	Jun-12	17,821.04	5.858%	1,043.91
38000	050.23733	HannibalIntegServices	Jul-12	14,089.95	5.858%	825.36
38000	050.23735	KirksvilleIntegServices	Jun-12	5,276.18	5.858%	309.07
38000	050.23735	KirksvilleIntegServices	Jul-12	8,076.39	5.858%	473.10
38000	050.23926	CantonLeakServices	Jun-12	57.06	5.858%	3.34
38000	050.23928	HannibalLeakServices	Jun-12	(175.59)	5.858%	-10.29
38000	050.23928	HannibalLeakServices	Jul-12	122.42	5.858%	7.17
38000	050.23930	KirksvilleLeakServices	Jun-12	(425.89)	5.858%	-24.95

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38000	050.23930	KirksvilleLeakServices	Jul-12	1,930.51	5.858%	113.08
38000	050.19542	050.MO.HannibalIntegFunct2008	Sep-12	815.41	5.858%	47.76
38000	050.20302	050.MO.KirksIntegFunct2008v2	Sep-12	225.00	5.858%	13.18
38000	050.21021	050.MO.KirksIntegFunct2009	Sep-12	548.88	5.858%	32.15
38000	050.22366	050.MO.HannibalIntegFunct2010	Sep-12	412.74	5.858%	24.18
38000	050.22407	050.MO.KirksvilleLeakFunct2010	Sep-12	1,864.23	5.858%	109.20
38000	050.23731	CantonIntegServices	Aug-12	(5,047.15)	5.858%	-295.65
38000	050.23731	CantonIntegServices	Sep-12	11,700.90	5.858%	685.41
38000	050.23731	CantonIntegServices	Oct-12	18,132.91	5.858%	1,062.18
38000	050.23733	HannibalIntegServices	Aug-12	65,611.24	5.858%	3,843.35
38000	050.23733	HannibalIntegServices	Sep-12	51,309.77	5.858%	3,005.61
38000	050.23733	HannibalIntegServices	Oct-12	21,822.16	5.858%	1,278.29
38000	050.23735	KirksvilleIntegServices	Aug-12	9,970.86	5.858%	584.07
38000	050.23735	KirksvilleIntegServices	Sep-12	2,929.01	5.858%	171.57
38000	050.23735	KirksvilleIntegServices	Oct-12	2,005.58	5.858%	117.48
38000	050.23926	CantonLeakServices	Sep-12	(454.35)	5.858%	-26.61
38000	050.23926	CantonLeakServices	Sep-12	454.35	5.858%	26.61
38000	050.23926	CantonLeakServices	Oct-12	297.40	5.858%	17.42
38000	050.23928	HannibalLeakServices	Aug-12	306.88	5.858%	17.98
38000	050.23928	HannibalLeakServices	Sep-12	(402.71)	5.858%	-23.59
38000	050.23928	HannibalLeakServices	Oct-12	774.18	5.858%	45.35
38000	050.23930	KirksvilleLeakServices	Aug-12	452.89	5.858%	26.53
38000	050.23930	KirksvilleLeakServices	Sep-12	(1,405.92)	5.858%	-82.36
38000	050.23930	KirksvilleLeakServices	Oct-12	221.30	5.858%	12.96

**TOTALS - NORTHEAST MISSOURI DIVISION**

404,976.80

23,722.59

**TOTAL SERVICE REPLACEMENT ADDITIONS**

855,462.79

35,693.26

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

38100	8852-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	15,075.52	2.706%	407.87
38200	8852-0400-12001	GF Res Meters/Loops/Regs	Jan-13	6,326.33	2.706%	171.16
38200	8852-0401-12010	NGF Com Meters/Loops/Regs	Jan-13	1,471.64	2.706%	39.82
38200	8852-0401-13106	NGF Res Meters/Loops/Regs	Apr-13	10,255.11	2.706%	277.46
38200	8852-0401-13110	NGF Com Meters/Loops/Regs	Apr-13	1,433.66	2.706%	38.79
38200	8852-0401-13206	NGF Res Meters/Loops/Regs	Jun-13	24,388.24	2.706%	659.83
38200	8852-0401-13210	NGF Com Meters/Loops/Regs	Jun-13	1,686.32	2.706%	45.62
38200	8852-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	6,155.41	2.706%	166.54
38100	060.17913	060.3371.Butler.NGMeters	Jun-12	0.30	2.706%	0.01

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	320.96	2.706%	8.68
38200	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	149.40	2.706%	4.04
38200	060.17926	060.3371.Butler.NGLoops	Jun-12	(83.90)	2.706%	-2.27
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	1,510.44	2.706%	40.87
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Jun-12	8,676.14	2.706%	234.74
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Jul-12	4,570.23	2.706%	123.65
38300	060.17173	060.3371.2010.NON GROWTH FUNC	Jun-12	(149.40)	2.706%	-4.04
38300	060.17978	060.3371.Butler.NGRregs	Jun-12	0.12	2.706%	0.00
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Jul-12	56.64	2.706%	1.53
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(7.09)	2.706%	-0.19
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	9.04	2.706%	0.24
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	58.74	2.706%	1.59
38200	060.16401	060.3371.09.NON GROWTH FUNC	Sep-12	89.77	2.706%	2.43
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(33.35)	2.706%	-0.90
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	42.56	2.706%	1.15
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	276.43	2.706%	7.48
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Aug-12	1,430.51	2.706%	38.70
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Sep-12	20,176.02	2.706%	545.87
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	Oct-12	4,699.01	2.706%	127.13
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Aug-12	(1.25)	2.706%	-0.03
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Sep-12	1.59	2.706%	0.04
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	Oct-12	10.36	2.706%	0.28

TOTALS - WEST DIVISION

108,595.50

2,938.09

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38200	8853-0400-12001	GF Res Meters/Loops/Regs	Jan-13	12,941.14	2.651%	343.11
38200	8853-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	16,332.43	2.651%	433.03
38200	8853-0401-12010	NGF Com Meters/Loops/Regs	Jan-13	765.41	2.651%	20.29
38200	8853-0401-13106	NGF Res Meters/Loops/Regs	Apr-13	32,229.59	2.651%	854.52
38200	8853-0401-13110	NGF Com Meters/Loops/Regs	Apr-13	6,524.42	2.651%	172.98
38200	8853-0401-13206	NGF Res Meters/Loops/Regs	Jun-13	45,643.36	2.651%	1,210.16
38200	8853-0401-13210	NGF Com Meters/Loops/Regs	Jun-13	1,995.33	2.651%	52.90
38200	8853-0403-12006	NGF Res Meters/Loops/Regs	Jan-13	14,006.19	2.651%	371.35
38200	8853-0403-12010	NGF Com Meters/Loops/Regs	Jan-13	5,659.84	2.651%	150.06
38200	8853-0403-13106	NGF Res Meters/Loops/Regs	Apr-13	14,608.68	2.651%	387.33
38200	8853-0403-13110	NGF Com Meters/Loops/Regs	Apr-13	6,412.17	2.651%	170.01
38200	8853-0403-13206	NGF Res Meters/Loops/Regs	Jun-13	5,761.96	2.651%	152.77
38200	8853-0403-13210	NGF Com Meters/Loops/Regs	Jun-13	5,661.72	2.651%	150.11
38200	8853-0404-12006	NGF Res Meters/Loops/Regs	Jan-13	9,977.25	2.651%	264.53

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38200	8853-0404-12010	NGF Com Meters/Loops/Regs	Jan-13	574.26	2.651%	15.23
38200	8853-0404-13106	NGF Res Meters/Loops/Regs	Apr-13	21,740.57	2.651%	576.42
38200	8853-0404-13110	NGF Com Meters/Loops/Regs	Apr-13	1,291.02	2.651%	34.23
38200	8853-0404-13206	NGF Res Meters/Loops/Regs	Jun-13	11,884.79	2.651%	315.11
38200	8853-0404-13210	NGF Com Meters/Loops/Regs	Jun-13	1,718.61	2.651%	45.57
38200	8853-0405-12006	NGF Res Meters/Loops/Regs	Jan-13	10,015.80	2.651%	265.55
38200	8853-0405-12010	NGF Com Meters/Loops/Regs	Jan-13	6,520.63	2.651%	172.88
38200	8853-0405-13106	NGF Res Meters/Loops/Regs	Apr-13	21,572.68	2.651%	571.97
38200	8853-0405-13110	NGF Com Meters/Loops/Regs	Apr-13	7,218.39	2.651%	191.38
38200	8853-0405-13206	NGF Res Meters/Loops/Regs	Jun-13	14,208.06	2.651%	376.70
38200	8853-0405-13210	NGF Com Meters/Loops/Regs	Jun-13	24,015.08	2.651%	636.72
38100	050.23771	Caruthersville Integ RESI MEAS	Aug-12	3,014.10	2.651%	79.91
38100	050.23771	Caruthersville Integ RESI MEAS	Sep-12	3,575.37	2.651%	94.80
38100	050.23771	Caruthersville Integ RESI MEAS	Oct-12	4,935.24	2.651%	130.85
38100	050.23773	MO.Jackson Integ RESI MEAS	Aug-12	435.97	2.651%	11.56
38100	050.23773	MO.Jackson Integ RESI MEAS	Sep-12	14,340.05	2.651%	380.20
38100	050.23773	MO.Jackson Integ RESI MEAS	Oct-12	13,316.46	2.651%	353.06
38100	050.23967	Caruthersville Integ COMM MEAS	Aug-12	448.27	2.651%	11.89
38100	050.23967	Caruthersville Integ COMM MEAS	Sep-12	1,952.42	2.651%	51.77
38100	050.23967	Caruthersville Integ COMM MEAS	Oct-12	1,337.33	2.651%	35.46
38100	050.23969	MO.Jackson Integ COMM MEAS	Aug-12	(93.75)	2.651%	-2.49
38100	050.23969	MO.Jackson Integ COMM MEAS	Sep-12	967.85	2.651%	25.66
38100	050.23969	MO.Jackson Integ COMM MEAS	Oct-12	(1.53)	2.651%	-0.04
38100	050.23971	MO.Malden Integ COMM MEAS	Aug-12	223.17	2.651%	5.92
38100	050.23971	MO.Malden Integ COMM MEAS	Sep-12	1,519.10	2.651%	40.28
38100	050.23972	MO.Sikeston Integ COMM MEAS	Aug-12	4,689.79	2.651%	124.34
38100	050.23972	MO.Sikeston Integ COMM MEAS	Sep-12	12,855.60	2.651%	340.85
38100	050.23972	MO.Sikeston Integ COMM MEAS	Oct-12	11,620.47	2.651%	308.10
38200	050.19551	050.MO.SikestonIntegFunct2008	Sep-12	591.84	2.651%	15.69
38200	050.23771	Caruthersville Integ RESI MEAS	Aug-12	3,340.81	2.651%	88.58
38200	050.23771	Caruthersville Integ RESI MEAS	Sep-12	2,861.35	2.651%	75.86
38200	050.23771	Caruthersville Integ RESI MEAS	Oct-12	4,393.91	2.651%	116.50
38200	050.23775	MO.Malden Integ RESI MEAS	Aug-12	5,309.41	2.651%	140.77
38200	050.23775	MO.Malden Integ RESI MEAS	Sep-12	11,139.43	2.651%	295.34
38200	050.23775	MO.Malden Integ RESI MEAS	Oct-12	22,774.70	2.651%	603.83
38200	050.23776	MO.Sikeston Integ RESI MEAS	Aug-12	5,488.70	2.651%	145.52
38200	050.23776	MO.Sikeston Integ RESI MEAS	Sep-12	35,120.91	2.651%	931.17
38200	050.23776	MO.Sikeston Integ RESI MEAS	Oct-12	11,849.31	2.651%	314.17
38200	050.23967	Caruthersville Integ COMM MEAS	Aug-12	1,500.68	2.651%	39.79
38200	050.23967	Caruthersville Integ COMM MEAS	Sep-12	6,536.38	2.651%	173.30
38200	050.23967	Caruthersville Integ COMM MEAS	Oct-12	4,477.14	2.651%	118.70
38200	050.23969	MO.Jackson Integ COMM MEAS	Oct-12	(48.88)	2.651%	-1.30

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38300	050.23814	SikestonIntegRegs	Aug-12	277.34	2.651%	7.35
38300	050.23814	SikestonIntegRegs	Sep-12	1,142.29	2.651%	30.29
38300	050.23814	SikestonIntegRegs	Oct-12	611.98	2.651%	16.23
38300	050.23971	MO.Malden Integ COMM MEAS	Aug-12	24.79	2.651%	0.66
38300	050.23971	MO.Malden Integ COMM MEAS	Sep-12	168.79	2.651%	4.48
38100	050.23771	Caruthersville Integ RESI MEAS	Jun-12	5,899.74	2.651%	156.42
38100	050.23771	Caruthersville Integ RESI MEAS	Jul-12	6,386.28	2.651%	169.32
38100	050.23773	MO.Jackson Integ RESI MEAS	Jun-12	12,795.75	2.651%	339.26
38100	050.23773	MO.Jackson Integ RESI MEAS	Jul-12	15,003.42	2.651%	397.79
38100	050.23967	Caruthersville Integ COMM MEAS	Jun-12	704.73	2.651%	18.68
38100	050.23967	Caruthersville Integ COMM MEAS	Jul-12	346.23	2.651%	9.18
38100	050.23969	MO.Jackson Integ COMM MEAS	Jun-12	24.40	2.651%	0.65
38100	050.23969	MO.Jackson Integ COMM MEAS	Jul-12	1,757.22	2.651%	46.59
38100	050.23971	MO.Malden Integ COMM MEAS	Jun-12	1,679.64	2.651%	44.53
38100	050.23971	MO.Malden Integ COMM MEAS	Jul-12	313.01	2.651%	8.30
38100	050.23972	MO.Sikeston Integ COMM MEAS	Jun-12	2,459.26	2.651%	65.20
38100	050.23972	MO.Sikeston Integ COMM MEAS	Jul-12	1,492.73	2.651%	39.58
38200	050.23771	Caruthersville Integ RESI MEAS	Jun-12	5,977.83	2.651%	158.49
38200	050.23771	Caruthersville Integ RESI MEAS	Jul-12	5,105.24	2.651%	135.36
38200	050.23775	MO.Malden Integ RESI MEAS	Jun-12	12,142.80	2.651%	321.95
38200	050.23775	MO.Malden Integ RESI MEAS	Jul-12	7,307.82	2.651%	193.76
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jun-12	11,340.26	2.651%	300.67
38200	050.23776	MO.Sikeston Integ RESI MEAS	Jul-12	7,051.30	2.651%	186.95
38200	050.23967	Caruthersville Integ COMM MEAS	Jun-12	2,359.33	2.651%	62.55
38200	050.23967	Caruthersville Integ COMM MEAS	Jul-12	1,159.11	2.651%	30.73
38200	050.23969	MO.Jackson Integ COMM MEAS	Jun-12	1,277.40	2.651%	33.87
38300	050.23809	CaruthersvilleIntegRegs	Jun-12	91.06	2.651%	2.41
38300	050.23811	JacksonIntegRegs	Jun-12	7.10	2.651%	0.19
38300	050.23813	MaldenIntegRegs	Jun-12	(27.62)	2.651%	-0.73
38300	050.23814	SikestonIntegRegs	Jun-12	2,714.37	2.651%	71.97
38300	050.23814	SikestonIntegRegs	Jul-12	549.22	2.651%	14.56
38300	050.23971	MO.Malden Integ COMM MEAS	Jun-12	186.62	2.651%	4.95
38300	050.23971	MO.Malden Integ COMM MEAS	Jul-12	34.79	2.651%	0.92
38300	050.24006	CaruthersvilleLeakRegs	Jun-12	13.73	2.651%	0.36
38300	050.24008	JacksonLeakRegs	Jun-12	3.13	2.651%	0.08
38300	050.24011	SikestonLeakRegs	Jun-12	(45.94)	2.651%	-1.22
38300	050.24011	SikestonLeakRegs	Jul-12	(11.52)	2.651%	-0.31

TOTALS - SOUTHEAST MISSOURI DIVISION

598,074.61

15,856.99

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38100	8854-0401-12007	NGF Anodes / Cathodic Prot	Jan-13	3,622.62	5.858%	212.20
38100	8854-0401-13107	NGF Anodes / Cathodic Prot	Apr-13	879.96	5.858%	51.55
38100	8854-0401-13207	NGF Anodes / Cathodic Prot	Jun-13	203.00	5.858%	11.89
38100	8854-0402-12007	NGF Anodes / Cathodic Prot	Jan-13	2,553.16	5.858%	149.56
38100	8854-0402-13107	NGF Anodes / Cathodic Prot	Apr-13	7,720.71	5.858%	452.26
38100	8854-0402-13207	NGF Anodes / Cathodic Prot	Jun-13	230.32	5.858%	13.49
38100	8854-0403-12007	NGF Anodes / Cathodic Prot	Jan-13	1,403.33	5.858%	82.20
38100	8854-0403-13107	NGF Anodes / Cathodic Prot	Apr-13	3,042.21	5.858%	178.21
38100	8854-0403-13207	NGF Anodes / Cathodic Prot	Jun-13	573.59	5.858%	33.60
38200	8854-0400-12001	GF Res Meters/Loops/Regs	Jan-13	24,860.47	5.858%	1,456.27
38200	8854-0401-12006	NGF Res Meters/Loops/Regs	Jan-13	3,669.08	5.858%	214.93
38200	8854-0401-13106	NGF Res Meters/Loops/Regs	Apr-13	5,080.97	5.858%	297.63
38200	8854-0401-13206	NGF Res Meters/Loops/Regs	Jun-13	8,806.13	5.858%	515.84
38200	8854-0402-12006	NGF Res Meters/Loops/Regs	Jan-13	10,464.48	5.858%	612.98
38200	8854-0402-13106	NGF Res Meters/Loops/Regs	Apr-13	5,050.69	5.858%	295.86
38200	8854-0402-13206	NGF Res Meters/Loops/Regs	Jun-13	2,893.43	5.858%	169.49
38200	8854-0403-12006	NGF Res Meters/Loops/Regs	Jan-13	1,109.44	5.858%	64.99
38200	8854-0403-13106	NGF Res Meters/Loops/Regs	Apr-13	4,553.49	5.858%	266.73
38200	8854-0403-13206	NGF Res Meters/Loops/Regs	Jun-13	3,451.24	5.858%	202.17
38100	050.23697	050.MO.KirksvilleIntegMains	Jun-12	(11.55)	5.858%	-0.68
38100	050.23697	050.MO.KirksvilleIntegMains	Jul-12	45.95	5.858%	2.69
38100	050.23770	MO.Canton Integ RESI MEAS	Jun-12	(190.23)	5.858%	-11.14
38100	050.23770	MO.Canton Integ RESI MEAS	Jul-12	1,600.28	5.858%	93.74
38100	050.23774	MO.Kirksville Integ RESI MEAS	Jun-12	609.77	5.858%	35.72
38100	050.23774	MO.Kirksville Integ RESI MEAS	Jul-12	1,914.77	5.858%	112.16
38100	050.23966	MO.Canton Integ COMM MEAS	Jun-12	(791.24)	5.858%	-46.35
38100	050.23966	MO.Canton Integ COMM MEAS	Jul-12	25.01	5.858%	1.47
38100	050.23968	MO.Hannibal Integ COMM MEAS	Jun-12	1,282.75	5.858%	75.14
38100	050.23968	MO.Hannibal Integ COMM MEAS	Jul-12	1,059.32	5.858%	62.05
38200	050.23770	MO.Canton Integ RESI MEAS	Jul-12	1,575.21	5.858%	92.27
38200	050.23772	MO.Hannibal Integ RESI MEAS	Jun-12	5,276.87	5.858%	309.11
38200	050.23772	MO.Hannibal Integ RESI MEAS	Jul-12	2,690.54	5.858%	157.61
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jun-12	3,654.47	5.858%	214.07
38200	050.23774	MO.Kirksville Integ RESI MEAS	Jul-12	9,593.45	5.858%	561.96
38200	050.23966	MO.Canton Integ COMM MEAS	Jun-12	(2,649.09)	5.858%	-155.18
38200	050.23966	MO.Canton Integ COMM MEAS	Jul-12	83.72	5.858%	4.90
38200	050.23968	MO.Hannibal Integ COMM MEAS	Jun-12	4,291.05	5.858%	251.36
38200	050.23968	MO.Hannibal Integ COMM MEAS	Jul-12	3,543.70	5.858%	207.58
38200	050.23970	MO.Kirksville Integ COMM MEAS	Jun-12	1,289.45	5.858%	75.53
38200	050.23970	MO.Kirksville Integ COMM MEAS	Jul-12	1,600.76	5.858%	93.77
38300	050.23808	CantonintegRegs	Jun-12	4,435.18	5.858%	259.80



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38300	050.23810	HannibalIntegRegs	Jun-12	1,627.38	5.858%	95.33
38300	050.23810	HannibalIntegRegs	Jul-12	85.42	5.858%	5.00
38300	050.23812	KirksvilleIntegRegs	Jun-12	109.15	5.858%	6.39
38300	050.23812	KirksvilleIntegRegs	Jul-12	12,323.04	5.858%	721.85
38300	050.24007	HannibalLeakRegs	Jun-12	1.26	5.858%	0.07
38300	050.24009	KirksvilleLeakRegs	Jun-12	196.28	5.858%	11.50
38100	050.23697	050.MO.KirksvilleIntegMains	Aug-12	21.87	5.858%	1.28
38100	050.23697	050.MO.KirksvilleIntegMains	Sep-12	64.83	5.858%	3.80
38100	050.23697	050.MO.KirksvilleIntegMains	Oct-12	75.10	5.858%	4.40
38100	050.23770	MO.Canton Integ RESI MEAS	Aug-12	746.49	5.858%	43.73
38100	050.23770	MO.Canton Integ RESI MEAS	Sep-12	1,859.33	5.858%	108.92
38100	050.23770	MO.Canton Integ RESI MEAS	Oct-12	979.53	5.858%	57.38
38100	050.23774	MO.Kirksville Integ RESI MEAS	Aug-12	278.20	5.858%	16.30
38100	050.23774	MO.Kirksville Integ RESI MEAS	Sep-12	907.02	5.858%	53.13
38100	050.23774	MO.Kirksville Integ RESI MEAS	Oct-12	1,556.49	5.858%	91.18
38100	050.23966	MO.Canton Integ COMM MEAS	Aug-12	816.46	5.858%	47.83
38100	050.23966	MO.Canton Integ COMM MEAS	Sep-12	5,589.41	5.858%	327.41
38100	050.23966	MO.Canton Integ COMM MEAS	Sep-12	(2,397.85)	5.858%	-140.46
38100	050.23966	MO.Canton Integ COMM MEAS	Oct-12	1,386.77	5.858%	81.23
38100	050.23968	MO.Hannibal Integ COMM MEAS	Aug-12	(2.65)	5.858%	-0.16
38100	050.23968	MO.Hannibal Integ COMM MEAS	Sep-12	132.26	5.858%	7.75
38100	050.23968	MO.Hannibal Integ COMM MEAS	Oct-12	509.66	5.858%	29.85
38200	050.22368	050.MO.KirksIntegFunct2010	Sep-12	419.31	5.858%	24.56
38200	050.23770	MO.Canton Integ RESI MEAS	Aug-12	734.80	5.858%	43.04
38200	050.23770	MO.Canton Integ RESI MEAS	Sep-12	1,830.17	5.858%	107.21
38200	050.23770	MO.Canton Integ RESI MEAS	Oct-12	964.18	5.858%	56.48
38200	050.23772	MO.Hannibal Integ RESI MEAS	Aug-12	2,169.35	5.858%	127.08
38200	050.23772	MO.Hannibal Integ RESI MEAS	Sep-12	1,784.42	5.858%	104.53
38200	050.23772	MO.Hannibal Integ RESI MEAS	Oct-12	3,348.09	5.858%	196.12
38200	050.23774	MO.Kirksville Integ RESI MEAS	Aug-12	1,802.37	5.858%	105.58
38200	050.23774	MO.Kirksville Integ RESI MEAS	Sep-12	5,161.37	5.858%	302.34
38200	050.23774	MO.Kirksville Integ RESI MEAS	Oct-12	9,962.80	5.858%	583.60
38200	050.23966	MO.Canton Integ COMM MEAS	Aug-12	2,733.47	5.858%	160.12
38200	050.23966	MO.Canton Integ COMM MEAS	Sep-12	6,163.20	5.858%	361.03
38200	050.23966	MO.Canton Integ COMM MEAS	Sep-12	(8,027.84)	5.858%	-470.25
38200	050.23966	MO.Canton Integ COMM MEAS	Oct-12	1,386.80	5.858%	81.24
38200	050.23968	MO.Hannibal Integ COMM MEAS	Aug-12	(8.90)	5.858%	-0.52
38200	050.23968	MO.Hannibal Integ COMM MEAS	Sep-12	442.42	5.858%	25.92
38200	050.23968	MO.Hannibal Integ COMM MEAS	Oct-12	1,704.90	5.858%	99.87
38200	050.23970	MO.Kirksville Integ COMM MEAS	Aug-12	1,938.11	5.858%	113.53
38200	050.23970	MO.Kirksville Integ COMM MEAS	Sep-12	4,829.67	5.858%	282.91
38200	050.23970	MO.Kirksville Integ COMM MEAS	Oct-12	18,545.54	5.858%	1,086.35

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
38300	050.23808	CantonIntegRegs	Oct-12	593.60	5.858%	34.77
38300	050.23810	HannibalIntegRegs	Aug-12	(13.27)	5.858%	-0.78
38300	050.23810	HannibalIntegRegs	Sep-12	(17.86)	5.858%	-1.05
38300	050.23812	KirksvilleIntegRegs	Sep-12	1,992.43	5.858%	116.71
38300	050.24009	KirksvilleLeakRegs	Sep-12	196.27	5.858%	11.50

**TOTALS - NORTHEAST MISSOURI DIVISION**

218,599.31 12,805.03

**TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS**

925,269.42 31,600.11

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37900	050.30604	050.072.3375.Reg St Repl Lynn	Jun-12	2,780.44	2.651%	73.72
37900	050.30604	050.072.3375.Reg St Repl Lynn	Jul-12	9.27	2.651%	0.25
37900	050.30604	050.072.3375.Reg St Repl Lynn	Aug-12	(4.71)	2.651%	-0.12
37900	050.30604	050.072.3375.Reg St Repl Lynn	Sep-12	(6.33)	2.651%	-0.17

**TOTALS - SOUTHEAST MISSOURI DIVISION**

2,778.67 73.67

**TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS**

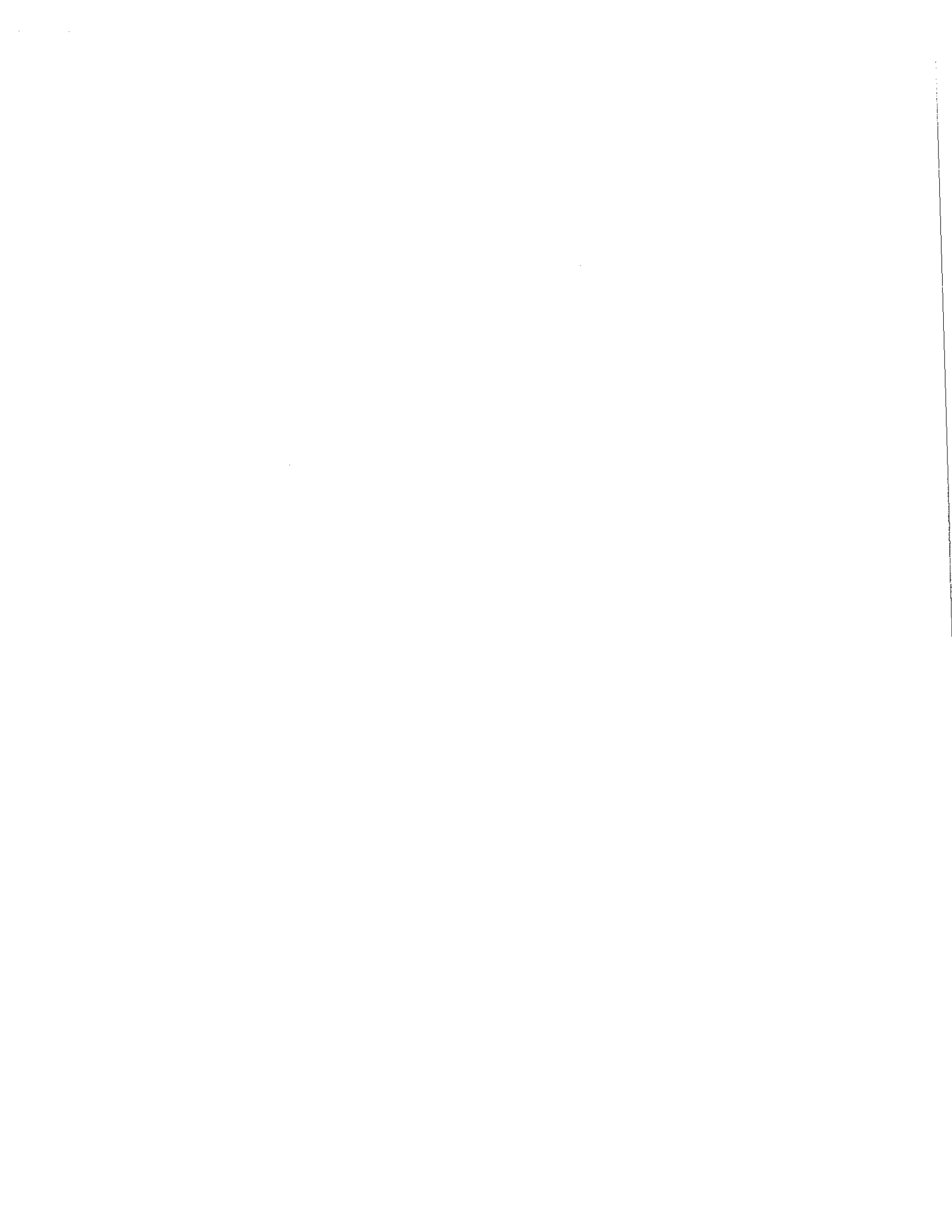
2,778.67 73.67

**TOTAL ISRS ELIGIBLE ADDITIONS**

3,642,511.63 162,718

## Appendix C

- Schedule 1 Tax Rate Calculation
- Attachment 1 ISRS Tariff Sheets
- Attachment 2 Customer Notice Examples
- Attachment 3 Current ISRS Web Site Information
- Attachment 4 Example Script for Call Center Employees
- Attachment 5 Sample Customer Bill



**Liberty Utilities  
Missouri Jurisdiction  
ISRS Tax Rate Calculation**

Line	<b>Jurisdiction:</b>	Missouri
1	<b>Test Period Ending:</b>	<u>May 31, 2013</u>
2		
3		
4	<b>Tax Rate</b>	
5	Federal:	<u>35.00%</u>
6	State:	<u>6.25%</u>
7	Composite Factor:	39.0625%
8		
9	State = $.0625 * (\text{Taxable income} - .5 * \text{Taxable income})$	
10	Federal = $\text{Taxable income} * .35 * (1 - .0625) / (1 - .0625 * .35 * .5)$	
11		
12	Revenue Gross-Up Factor for inc tax	0.60938

Liberty Utilities

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

**SCHEDULE OF RATES**

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE ("ISRS")

Description: The ISRS is designed to recover the costs associated with the Company's eligible infrastructure replacements in accordance with the provisions of Sections 393.1009 to 393.1015, RSMo.

Applicability: In addition to the other charges provided for in the Company's tariff, a monthly ISRS shall be added to each customer's bill for service rendered on and after the effective date of the ISRS.

Schedule of Surcharges: The amount of the ISRS by rate schedule is as follows:

<u>Type of Service</u>	<u>Per Bill Per Month</u>		
	<u>West</u>	<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service .....	1.76	1.48	2.72
Small Firm General Service .....	1.76	1.48	2.72
Medium Firm General Service.....	8.74	10.76	12.01
Large Firm General Service .....	43.70	53.81	60.04
Interruptible Large Volume Service .....	0.00	53.81	60.04

DATE OF ISSUE: July 2, 2013  
 month day year

DATE EFFECTIVE: August 1, 2013  
 month day year

ISSUED BY: Victor Edwards  
 name of officer

Director, Regulatory and Government Affairs  
 title

Jackson, MO  
 address

## Appendix C

### Attachment 2 – Customer Notice Examples

#### INITIAL NOTICE

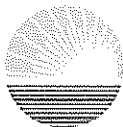
##### ISRS

Each year, your local natural gas utility spends millions of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Liberty Utilities filed seeking to recover an additional \$260,731 in the Northeast District, \$369,735 in the Southeast District, and \$20,204 in the West District.

#### ANNUAL NOTICE

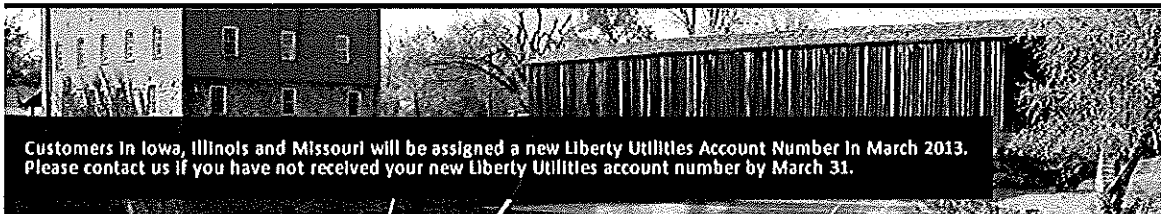
##### ISRS

Each year, your local natural gas utility spends millions of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri.



# Liberty Utilities<sup>SM</sup>

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## My Account

Account Services and Support

Billing and Payment

[View and Pay Your Bill with e-Bill](#)

[Convenient Payment Options](#)

[Liberty Utilities Walk-In Payment Locations](#)

[Billing Programs](#)

[Bill Inserts](#)

[Why Your Gas Bill May Vary](#)

[How To Read Your Gas Bill](#)

[How to Avoid Estimated Bills](#)

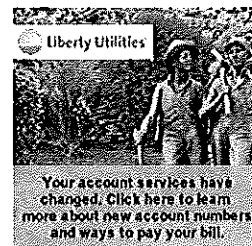
Bill Assistance

Meter Reading

Energy Saving Resources

## How To Read Your Gas Bill

Liberty Utilities wants our customers to understand their energy charges. [Learn how to read your bill.](#)



[FAQs about Billing & Payment](#)



# How To Read Your Bill



**Liberty Utilities**

Liberty Utilities  
2370 N. High St., Suite 1  
Jackson, MO 63755  
Visit our website at www.libertyutilities.com

FOR QUESTIONS REGARDING YOUR BILL CALL (856) 872-3242  
FOR EMERGENCIES CALL (855) 644-8134

JOHN Q SAMPLE  
9999 E CHESTNUT ST  
RICH HILL, MO 99979

Please use this address to send us written correspondence. When mailing payments please use the address provided on the payment coupon below.

Each month, the bill is sent to this address, which may differ from the service address.

This address specifies where consumption was measured.

## Statement

### Account Number

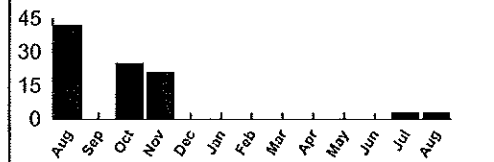
This is your new account number. Use it whenever you phone, write or email us with a question or to make a payment.

### ACCOUNT INFORMATION

Account Number: 77999999-77999996  
Community Code: \_\_\_\_\_  
Statement #: 54200  
Bill Date: 01/31/2013  
Due Date: 02/21/2013  
Service Address: 9999 S 2ND ST

**Bill Due Date**  
To avoid late-payment charges, please pay your bill by the bill due date.

### MONTHLY COMPARISON CHART



This is our Customer Service contact number and our 24-hour service emergency number. Keep it handy for future reference.

Details about the number of billing days, rate code, and newly incurred consumption in units are shown here.

Meter #	Rate Code	Read Type	# Days	Service Dates	Current	Previous	Units	CCF
7885690	62-GRF	ReRead	19	01/02/2013 - 01/22/2013	500			

CALL US IMMEDIATELY IF YOU SMELL GAS: If you suspect a natural gas leak, leave the premises and the toll-free number at 1-855-644-8134 or call 911.

### ACCOUNT ACTIVITY

Previous Balance:	77.52
Total Payments:	0.00
<b>Current Charges:</b>	
ISRS Charge @ 0.23000	0.23
PGA @ 0.49250	9.85
Distribution Commodity @ 0.08735	1.75
Delivery Charge @ 13.75000	13.75
Taxes:	1.93
Miscellaneous Charges:	0.00
Total Current Charges:	27.51
Total Amount Due:	105.03

The total amount due represents the cumulative charges incurred in the current billing period, previous charges and any additional fees.

### SPECIAL MESSAGE

On occasion, we will use this section to communicate important messages to you.

**Local and responsive. We care.**

KEEP THIS PORTION FOR YOUR RECORDS

Please include your account number on your check  
Make checks payable to Liberty Utilities

DETACH AND RETURN THIS REMITTANCE PORTION OF THE BILL WITH YOUR PAYMENT

## Payment Coupon

PREVIOUS AMOUNT	CURRENT CHARGES	TOTAL DUE	AMOUNT ENCLOSED
77.52	27.51	105.03	
		Check Number	

Please check box and see reverse for:  Assistance Donation  Update phone/address

Service Address: 9999 E CHESTNUT ST

JOHN Q SAMPLE  
9999 E CHESTNUT ST  
RICH HILL, MO 99979

Please check this box if wish to donate to our Voluntary Community Energy Assistance fund (to be included in Miscellaneous Charges) or if you have a change of address and have completed the form on the back of this coupon.

IF PAYMENT FEE: Payments received after the due date subject to 1.5% per month late

Account Number: 77999999-77999996  
Community Code: \_\_\_\_\_  
Statement #: 54200  
Bill Date: 01/31/2013  
Due Date: 02/21/2013

Liberty Utilities Midstates  
75 Remittance Drive, Suite 1741  
Chicago, IL 60675-1741

Detach payment coupon and include it with your mailed payment. Be sure the remittance address is shown through the envelope window.

1477999999779999966000000275110000010503



# Liberty Utilities<sup>SM</sup>

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## My Account

[Account Services and Support](#)

[Billing and Payment](#)

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[Meter Reading](#)

[Energy Saving Resources](#)

## 2012 Bill Inserts

### July 2012

- [If You Smell Natural Gas](#)
- [Welcome to Liberty Utilities!](#)

### September 2012

- [Here's Help For Managing Your Home Energy Use](#)

### October 2012

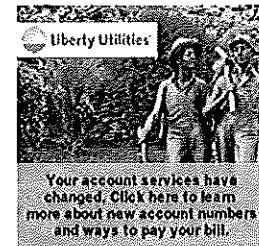
- [Concerns and Complaints](#)  
(Iowa)
- [Customer Contribution Fund](#)  
(Iowa)
- [Help Keep Your Neighbours Warm This Winter](#)  
(Illinois and Missouri)

### November 2012

- [Customer Notice ISRS](#)  
(Missouri)
- [Need Help Paying Your Utility Bills?](#)  
(Iowa, Illinois & Missouri)
- [If You Smell Natural Gas](#)  
(Iowa, Illinois & Missouri)

### December 2012

- [Damage Prevention Awareness](#)  
(Iowa, Illinois & Missouri)



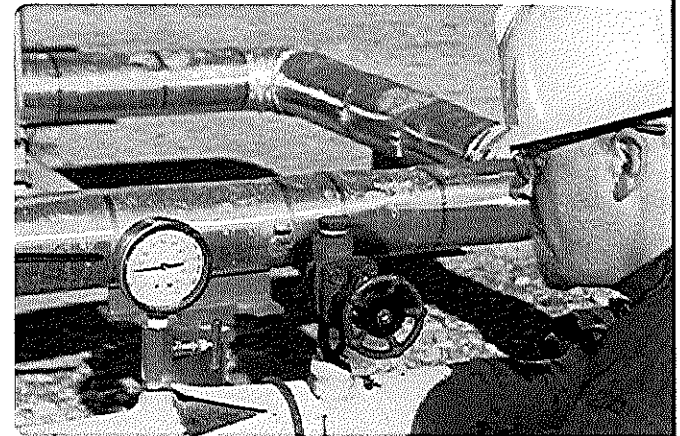
[FAQs about Billing & Payment](#)

[Current Bill Inserts](#)

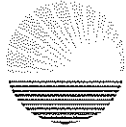
## CUSTOMER NOTICE

Each year, Liberty Utilities spends thousands of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The ISRS charge is a small monthly charge on your bill and is not tied to the amount of natural gas that you use.

The amount of the charge, which is reflected on the front of your bill, may be adjusted periodically, and has been implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. The Commission approved Liberty Utilities to recover an additional \$232,723 in the Northeast District, \$184,335 in the Southeast District, and \$58,221 in the West District.



**Liberty Utilities™**



## Save Energy & Money

[Convert to Natural Gas](#)

[Save on Energy Bills](#)

[Energy Efficiency Incentives](#)

[Locate an Authorized Natural Gas Dealer](#)

[Gas Rates & Tariffs](#)

[Illinois](#)

[Iowa](#)

[Missouri](#)

[Natural Gas Prices](#)

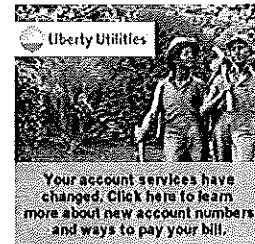
## Natural Gas Rates & Tariffs for Missouri

### Rate Schedules

- [Residential Firm Service](#)
- [Economic Development Service](#)
- [Interruptible Large Volume Service](#)
- [Small Firm General Service](#)
- [Medium Firm General Service](#)
- [Large Firm General Service](#)

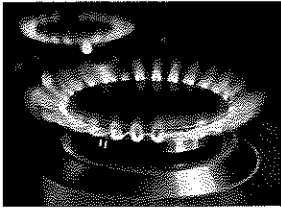
### Tariffs

- [Missouri Tariff \(August 7, 2012\)](#)
- [Operating Statement \(May 1, 2012\)](#)



[PGA History \(PDF\)](#)

# Missouri



## Residential Firm Rate

Note: Kirksville and NEMO are both under the Northeast rate schedule

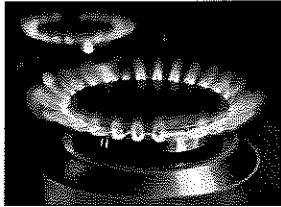
	Northeast	Southeast	West
Delivery Charge (per meter) .....	\$22.68	\$13.75	\$20.17
Distribution Commodity Rate (perCcf).....	\$0.11546	\$0.08735	\$0.10672

	Kirksville	NEMO	SEMO	Butler
Missouri ISRS (per meter) .....	\$1.65		\$0.65	\$1.36

The Purchase Gas Adjustment (PGA) changes monthly – please see the [Missouri Purchase Gas Adjustment history](#).

Missouri



# Small Firm General Service Rate

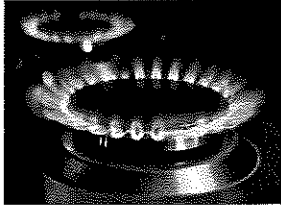
Note: For Commercial and Industrial purposes as designed in the Company's Rules and Regulations

	Northeast	Southeast	West
Delivery Charge (per meter).....	\$22.68.....	\$13.75 .....	\$20.17 .....
Distribution Commodity Rate (perCcf) .....	\$0.05778.....	\$0.04536 .....	\$0.05944 .....

	Kirksville	NEMO	SEMO	Butler
Missouri ISRS (per meter) .....	\$1.65.....	\$0.65 .....	\$0.65 .....	\$1.36 .....

The Purchase Gas Adjustment (PGA) changes monthly - please see the [Missouri Purchase Gas Adjustment history](#).

Missouri



# Medium Firm General Service

Note: For Commercial and Industrial purposes as designed in Company's Rules and Regulations with usage less than 75,000 Ccf/month.

	Northeast	Southeast	West
Delivery Charge (per meter).....	\$100.00.....	\$100.00.....	\$100.00.....
Distribution Commodity Rate (perCcf) .....	\$0.18615.....	\$0.16607.....	\$0.22190.....

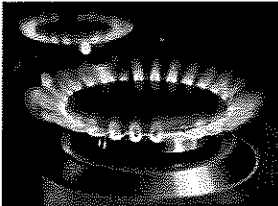
	Kirksville	NEMO	SEMO	Butler
Missouri ISRS (per meter).....	\$7.28.....	.....	\$4.73.....	\$6.76.....

The Purchase Gas Adjustment (PGA) changes monthly - please see the [Missouri Purchase Gas Adjustment history](#)



**Liberty Utilities**

Missouri



# Large Firm General Service

Note: For Commercial and Industrial purposes as designed in Company's Rules and Regulations with usage of 75,000 Ccf/month or more.

	Northeast	Southeast	West
Delivery Charge (per meter).....	\$500.00	\$500.00	\$500.00
Distribution Commodity Rate (perCcf) .....	\$0.11713	\$0.14356	\$0.15115

	Kirksville	NEMO	SEMO	Butler
Missouri ISRS (per meter) .....	\$36.39	\$23.65	\$23.65	\$33.79

The Purchase Gas Adjustment (PGA) changes monthly - please see the [Missouri Purchase Gas Adjustment history](#)



**Liberty Utilities**



## Appendix C

### Attachment 4 – Example Script for Call Center Employees

August, 2013

TO: All Customer Relations Employees

RE: Infrastructure System Replacement Surcharge (ISRS)

Liberty Utilities website description of the ISRS charge:

#### MISSOURI ISRS CHARGE

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

Effective August 1, 2013, the existing Missouri Infrastructure System Replacement Surcharge (ISRS), will range from \$1.48 to \$2.72 on Liberty Utilities residential and small general service Missouri customer monthly bills. Medium general service customer ISRS charge will range between \$8.74 and \$12.01; while large general service and interruptible customer charges will be between \$43.70 and \$60.04. These costs for natural gas customers' pipeline replacements and/or relocations are not currently included in Liberty Utilities rates.

The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocated facilities in connection with local, state, and federal public improvement projects and safety requirements.

The ISRS covers the costs for:

- Moving or upgrading facilities in connection with mandated safety projects
- Certain public improvement projects such as street or highway widening.

The ISRS does NOT apply to:

- Costs for privately funded projects where Liberty Utilities is reimbursed by other parties. These costs are not included in the ISRS charge or are they being recovered from Liberty Utilities customers.

The exact amount of the ISRS charge can be found by reviewing the "Bill Detail" screen in Banner.

The first ISRS bill for each customer will contain a bill message on the front of the bill known as the initial notice. Once each year, bills will also contain a different ISRS notice bill insert, referred to as the annual ISRS notice. (Please see Attachment 1 for initial bill message and annual ISRS notice bill insert.)

Attachment 1 is the tariff sheet showing all of the monthly ISRS rates for the various customer classes. Please ignore the effective date on this tariff page, as the effective date will be the date at the beginning of this memo.

Attachment 5 is a sample residential bill for a Northeast Missouri customer. As you can see, the monthly ISRS charge on that sample bill is \$0.68.

Customers who call with ISRS questions during the first month that ISRS bills are rendered may be directed to the bill message on the front of the bill. An explanation of the ISRS charges can also be found on the Liberty Utilities website, [www.libertyutilities.com](http://www.libertyutilities.com), under My Account / Billing & Payment / How to Read Your Gas Bill. If customers seek to discuss the ISRS charge in greater detail, please emphasize the following:

- The ISRS covers a portion of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state, and federal public improvement projects and safety requirements.
- ISRS is authorized by Missouri law, which allows gas utilities like Liberty Utilities to adjust their rates twice per year to recover these mandated costs.
- None of the mandated costs and projects covered by ISRS produce any new revenue for the Company. Any projects for which Liberty Utilities is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers.

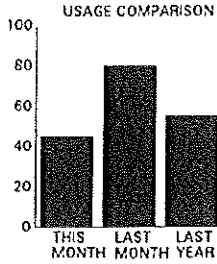


# Liberty Utilities

Emergency Telephone  
24/7  
1-855-644-8134

Customer Service  
M-F 7am-8pm Sat 8am-5pm (Central)  
1-855-872-3242  
libertyutilities.com

Customer Number: 004507753  
Customer Name: John Doe  
SRVC Address: xxxxxxxx-xxxxxx  
KIRKSVILLE MO  
Account Number: xx-xxxxxxx-xxxxxx-x  
Meter Serial #: 5495131  
Billing Date: 04/27/12  
PAST DUE AFTER 05/18/12



DATE OF SERVICE		METER READING	
FROM	TO	PREVIOUS	PRESENT
03/27/12	04/26/12	4933	4978

RATE CODE: ANKC  
USAGE IN CCF: 45

### BILLING INFORMATION:

PREVIOUS BALANCE		87.21
PAYMENT RECEIVED	87.21	
<b>CURRENT CHARGE TOTAL</b>		<b>53.02</b>
DELIVERY CHARGE	22.68	
DELIVERY CHARGE - COMMODITY		
45 @ .05778/CCF	2.60	
PURCHASED GAS ADJUSTMENT		
45 @ .61637/CCF	27.74	
<b>TAX TOTAL</b>		<b>6.89</b>
COUNTY AMBULANCE TAX @ .00375	0.19	
CITY SALES TAX @ .02250	1.21	
FRANCHISE FEE @ .05000	2.68	
STATE SALES TAX @ .04225	2.27	
COUNTY SALES TAX @ .01000	0.54	
<b>OTHER CHARGE TOTAL</b>		<b>0.68</b>
ISRS	0.68	
<b>CURRENT CHARGES</b>		<b>60.59</b>
<b>TOTAL AMOUNT DUE</b>		<b>60.59</b>

### IMPORTANT MESSAGES:

KNOW WHAT'S BELOW. CALL BEFORE YOU DIG.

Our land is made up of a complex underground infrastructure of pipelines, wires and cables. Striking an underground utility line while digging can cause harm to you or those around you, disrupt service to an entire neighborhood, and potentially result in fines and repair costs.

Call 811 before every digging project. One free, easy call gets your utility lines marked and helps protect you from injury and expense. Visit [www.call811.com](http://www.call811.com) for more information.

### BE CAREFUL AROUND PIPELINE RIGHTS OF WAY

Yellow warning markers indicate the approximate route of larger pipelines and how to contact the operator. The right of way for a pipeline must always be kept clear, so that the line can be visually inspected and quickly repaired. Obstructions, such as buildings, cars and debris, must be kept off the right of way. State law requires you to call 811 at least two working days before digging to have pipelines or other utilities marked.



# Liberty Utilities

PRIOR AMOUNT DUE	TOTAL AMOUNT DUE	PAST DUE AFTER
\$0.00	60.59	05/18/12

Bill is due upon receipt. If current bill is not paid by the past due after date, a penalty (if applicable) will appear on your next bill. Prior amounts already past due may result in disconnection.

Account Number: xx-xxxxxxx-xxxxxx-x



To update your address or donate to energy assistance, check here and complete the form on the back.



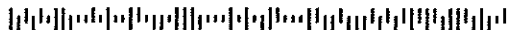
JOHN DOE  
XXXXXXXXXX XXXXX STREET  
KIRKSVILLE, MO 63501

Amount Enclosed: \$ \_\_\_\_\_

LIBERTY UTILITIES  
PO Box 790311  
St. Louis, MO 63179-0311



Please return this portion with your payment. Include your customer number on your check or money order. If paying in person, please bring this bill. Thank you.



578  
18 M930 1

000000000000050004507753241711070000060592

## Understanding Your Bill...

You may obtain more information on our tariff and rates by calling our office at the number printed on the front of this bill. The following information explains items that may appear on your bill, depending on your type of service and local regulatory requirements.

### Budget Billing Amount

If you're a Budget Billing customer, your bill will show the amount to be paid this month, as well as the actual account balance.

### Commodity Charge / Cost / Gas Charge

This charge reflects the cost for gas used during the current billing period, before taxes and other charges.

### Pressure Factor

Gas volumes can vary depending on elevation, local atmospheric pressure, or the need for increased delivery pressure. The Pressure Factor converts the metered gas volume to the actual gas volume delivered.

### Meter Multiplier

The Meter Multiplier converts the metered Unit of Measure to the standard billing Unit of Measure, where applicable.

### Estimated Bills

All usage is actual unless otherwise shown. If we do not physically read your meter in a given month, we will estimate volume based on your average gas use. It will be shown as "ESTIMATED USAGE" on your bill, and any necessary adjustments will be made after the next actual meter reading.

### Customer Charge/Facility Charge/Base Rate

This portion of your gas service charge is a fixed amount each month and is not affected by the amount of gas you use.

### Surcharge

Additional amount billed, if applicable.

### Taxes

This section summarizes state and local taxes, including city franchise tax if applicable.

### Prorated Bill

If applicable, we will adjust, or prorate, the delivery charge/customer charge on bills with more or less than the standard days of service.

### Payment By Check

When you send us a check as a payment, you authorize us to clear your check electronically. If you usually get your checks back with your statement, you will no longer receive this check back.

### Purchased Gas Adjustment (PGA)/Gas Cost Adjustment (GCA)

This measure reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It may vary monthly and is based on the amount of natural gas you use.

### Rate Code

This identifies the rate schedule used to calculate the amount of your bill, based on the type of service you receive, as approved by the state's public utility commission.

### Usage Explanation

CCF - Hundred Cubic Feet  
MCF - Thousand Cubic Feet  
MMCF - Million Cubic Feet

### Missouri ISRS Charge

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general, the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount.

### WNA Amount

If applicable, this Weather Normalization Amount adjusts for variations above and below normal temperatures.

**Special Services...** You may sign up for these services at [www.Libertyutilities.com](http://www.Libertyutilities.com), learn more about services at our web site or by calling the toll-free number on the front of this bill.

### Electronic Billing Plan

You can receive your monthly bill electronically as an e-mail, and bill payments are made automatically each month from your financial institution. Sign up for our E-Bill Program online at [www.Libertyutilities.com](http://www.Libertyutilities.com).

### Budget Billing Plan

By signing up for our budget billing plan, you can spread out your gas utility payments over the entire year, smoothing out seasonal highs and lows. This plan also uses a "levelized process" to adjust for monthly changes in gas consumption and gas costs.

### Payment Options

**Automatic payment plan:** Allows you to authorize the automatic transfer of funds directly from your financial institution to pay your Liberty Utilities bill each month.

**By computer:** Online customers can make a payment by credit card on our web site at [www.Libertyutilities.com](http://www.Libertyutilities.com).

**By telephone:** Payments can be made by credit card by calling the toll-free number on the front of this bill.

**At a payment center:** A network of payment centers has been set up to process payments for customers who prefer to make payments in person. Be sure to take the entire bill with you to the payment center to ensure your payment can be accurately posted to your account. Some vendors may charge a fee.

**By mail:** Please mail your payment in time to arrive by the due date.

**By Credit Card:** Residential customers can pay their natural gas bill with a Visa or MasterCard credit card with no additional fee. Make a one-time payment or sign up to make recurring payments.

## CHANGE OF ADDRESS

EFFECTIVE DATE \_\_\_\_\_ (DAY/MONTH/YEAR)  
ADDRESS P.O. BOX \_\_\_\_\_  
CITY, STATE, ZIP \_\_\_\_\_  
HOME TELEPHONE NUMBER \_\_\_\_\_

TO CHANGE ACCOUNT NAME PLEASE CALL 1-855-872-3242

## Community Energy Assistance Program

You can help others in need to pay their monthly gas bill by donating to your community's energy assistance program.

All donations are distributed to a local or area non-profit energy assistance agency(ies) that serves your community. Visit [www.libertyutilities.com](http://www.libertyutilities.com) for information on which agency(ies) received your donation.

Please choose an amount below to be billed monthly on your Liberty Utilities statement.

Thank you for sharing with those in need in your community.

_____	\$1	_____	\$20
_____	\$5	_____	Other
_____	\$10	_____	Round-up
_____	One Time Contribution		

**SCHEDULE DS-3**

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
37600	8852-0401-12008	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8852-0401-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8852-0401-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8852-0401-13108	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8852-0401-13109	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8852-0401-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8852-0401-13207	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8852-0401-13208	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8852-0401-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8852-0401-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	060.23518	3371-NG ANODE/CATHODIC	393.1009(5)(a & b)	40.030(9)
37600	060.23518	3371-NG ANODE/CATHODIC	393.1009(5)(a & b)	40.030(9)
37600	060.23518	3371-NG ANODE/CATHODIC	393.1009(5)(a & b)	40.030(9)
37601	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37600	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
37600	060.17939	060.3371.Butler.LKMains	393.1009(5)(b)	40.030(14)
37600	060.17965	060.3371.Butler.LKClamps	393.1009(5)(b)	40.030(14)
37600	060.23518	3371-NG ANODE/CATHODIC	393.1009(5)(a & b)	40.030(9)
37600	060.23518	3371-NG ANODE/CATHODIC	393.1009(5)(a & b)	40.030(9)
37601	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
37601	060.17874	060.3371.Butler.NGMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	060.17939	060.3371.Butler.LKMains	393.1009(5)(b)	40.030(14)
37601	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.17874	060.3371.Butler.NGMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.17939	060.3371.Butler.LKMains	393.1009(5)(b)	40.030(14)
37602	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)
37602	060.23512	3371-NG MAINS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 7)

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37600	8853-0401-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0401-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0401-12008	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0401-12009	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0401-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0401-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0401-13108	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0401-13109	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0401-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0401-13207	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0401-13208	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0401-13209	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0403-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0403-12008	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-12009	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0403-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0403-13108	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-13109	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0403-13208	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0403-13209	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0404-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0404-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0404-12008	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0404-12009	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
37600	8853-0404-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0404-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0404-13108	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0404-13109	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0404-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0404-13207	NGF Anodes/ Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0404-13208	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0404-13209	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0405-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0405-12008	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-12009	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0405-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0405-13108	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-13109	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8853-0405-13207	NGF Anodes/ Cathodic Prot	393.1009(5)(a & b)	40.030(9)
37600	8853-0405-13208	NGF Leak Mains Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-13209	NGF Leak Services Inc Clamps	393.1009(5)(b)	40.030(14)
37600	8853-0405-12011	072.3374.61 Hwy Ground Bod	393.1009(5)(a & b)	40.030(9)
37600	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23853	MaldenInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23853	MaldenInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.24045	CaruthLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37600	050.24049	MaldenLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37600	050.28448	050.072.3375.61 Rel	393.1009(5)(c)	40.030(13&7)
37600	050.28449	050.072.3375.61 Rel	393.1009(5)(c)	40.030(13&7)
37601	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37601	050.24047	JacksonLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37601	050.24049	MaldenLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37602	050.23696	050.MO.JacksonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23696	050.MO.JacksonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23699	050.MO.SikestonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23699	050.MO.SikestonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37602	050.28915	050.072.3374.NM.61Rel	393.1009(5)(c)	40.030(13&7)
37602	050.28449	050.072.3375.61 Rel	393.1009(5)(c)	40.030(13&7)
37602	050.28449	050.072.3375.61 Rel	393.1009(5)(c)	40.030(13&7)
37602	050.24842	050.072.3374.Pux.51 Rel	393.1009(5)(c)	40.030(13&7)
37602	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37602	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37600	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23853	MaldenInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23853	MaldenInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23853	MaldenInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
37600	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.28449	050.072.3375.61 Rel	393.1009(5)c	40.030(13&7)
37601	050.21023	050.MO.MaldenIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.22406	050.MO.JacksonLeakFunct2010	393.1009(5)(b)	40.030(14)
37601	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23851	JacksonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23854	SikestonInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23893	SikestonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.19541	050.MO.CaruthersIntegFunct2008	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.21019	050.MO.JacksonIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.21023	050.MO.MaldenIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.21025	050.MO.SikestonIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.22409	050.MO.SikestonLeakFunct2010	393.1009(5)(b)	40.030(14)
37602	050.23696	050.MO.JacksonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23696	050.MO.JacksonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23696	050.MO.JacksonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23698	050.MO.MaldenIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23699	050.MO.SikestonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23699	050.MO.SikestonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23699	050.MO.SikestonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23888	CaruthersvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23890	JacksonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23892	MaldenLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23893	SikestonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23893	SikestonLeakMains	393.1009(5)(b)	40.030(14)
37602	050.26370	050.072.3374.BRUNT REL	393.1009(5)c	40.030(13&7)
37602	050.28449	050.072.3375.61 Rel	393.1009(5)c	40.030(13&7)
37602	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37602	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37602	050.32133	Liberty CapEx072 PubImp	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.32134	Liberty Capex 072 SysImp	393.1009(5)(a & b)	40.030(13 & 7)

**ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

37600	8854-0401-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0401-12008	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0401-12010	NGF Com Motors/Loops/Roqs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0401-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0401-13108	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0401-13109	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0401-13110	NGF Com Motors/Loops/Roqs	393.1009(5)(a)	40.030(13 & 8)



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
37600	8854-0401-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0401-13208	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0401-13209	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0401-13210	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0402-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0402-12008	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-12009	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-12010	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0402-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0402-13108	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-13109	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-13110	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0402-13204	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0402-13208	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-13209	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0402-13210	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0403-12004	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0403-12008	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0403-12009	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0403-12010	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0403-13104	NGF Mains	393.1009(5)(a & b)	40.030(13 & 7)
37600	8854-0403-13108	NGF Leak Mains inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0403-13109	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0403-13110	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0403-13209	NGF Leak Services inc Clamps	393.1009(5)(b)	40.030(14)
37600	8854-0403-13210	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
37600	8854-0402-12011	097.3336.CON CI	393.1009(5)(a)	40.030(15)
37600	050.23848	MO.Canton Integ CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23848	MO.Canton Integ CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23848	MO.Canton Integ CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23850	HannibalInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23852	KirksvilleInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23852	KirksvilleInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23852	KirksvilleInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37601	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23695	050.MO.HannibalIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23695	050.MO.HannibalIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.29987	050.097.3370.Dover	393.1009(5)(b)	40.030(13 & 7)
37602	050.29987	050.097.3370.Dover	393.1009(5)(b)	40.030(13 & 7)
37600	050.23850	HannibalInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23852	KirksvilleInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.23852	KirksvilleInteg CP/ ANODES	393.1009(5)(a & b)	40.030(9)
37600	050.24044	CantonLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37600	050.24044	HannibalLeakCP/LeakClamps	393.1009(5)(b)	40.030(14)
37601	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23693	050.MO.CantonIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37601	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37601	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23695	050.MO.HannibalIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23695	050.MO.HannibalIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
37602	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
37602	050.23889	HannibalLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.23891	KirksvilleLeakMains	393.1009(5)(b)	40.030(14)
37602	050.29987	050.097.3370.Dover	393.1009(5)(b)	40.030(13 & 7)

**ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION**

38000	8852-0401-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8852-0401-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8852-0401-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38000	060.17900	060.3371.Butler.NGServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.17952	060.3371.Butler.LKServices	393.1009(5)(b)	40.030(14)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	393.1009(5)(b)	40.030(14)
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	393.1009(5)(b)	40.030(14)
38000	060.16401	060.3371.09.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38000	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38000	060.17174	060.3371.2010.LEAKAGE FUNC	393.1009(5)(b)	40.030(14)
38000	060.17900	060.3371.Butler.NGServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23513	3371-NG SRVCS FUNCTIONAL	393.1009(5)(a & b)	40.030(13 & 8)
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	393.1009(5)(b)	40.030(14)
38000	060.23517	3371-NG LK SRVCS FUNCTIONAL	393.1009(5)(b)	40.030(14)

**ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38000	8853-0401-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0401-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0401-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0403-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0403-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0403-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0404-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0404-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0404-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0405-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0405-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8853-0405-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23732	CaruthersvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23732	CaruthersvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23736	MaldenIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23736	MaldenIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23737	SikestonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23737	SikestonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23927	CaruthersvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23927	CaruthersvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23929	JacksonLoakServices	393.1009(5)(b)	40.030(14)
38000	050.23929	JacksonLoakServices	393.1009(5)(b)	40.030(14)
38000	050.23931	MaldenLoakServices	393.1009(5)(b)	40.030(14)
38000	050.23931	MaldenLoakServices	393.1009(5)(b)	40.030(14)
38000	050.23932	SikestonLoakServices	393.1009(5)(b)	40.030(14)
38000	050.23932	SikestonLoakServices	393.1009(5)(b)	40.030(14)
38000	050.19541	050.MO.CaruthersIntegFunct2008	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.19551	050.MO.SikestonIntegFunct2008	393.1009(5)(a & b)	40.030(13 & 7)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
38000	050.21015	050.MO.CaruthersIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.21019	050.MO.JacksonIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.21023	050.MO.MaldenIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.21025	050.MO.SikestonIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.22367	050.MO.JacksonIntegFunct2010	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.22404	050.MO.CaruthersLeakFunct2010	393.1009(5)(b)	40.030(14)
38000	050.22406	050.MO.JacksonLeakFunct2010	393.1009(5)(b)	40.030(14)
38000	050.22408	050.MO.MaldenLeakFunct2010	393.1009(5)(b)	40.030(14)
38000	050.22409	050.MO.SikestonLeakFunct2010	393.1009(5)(b)	40.030(14)
38000	050.23732	CaruthersvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23732	CaruthersvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23732	CaruthersvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23734	JacksonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23736	MaldenIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23736	MaldenIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23736	MaldenIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23737	SikestonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23737	SikestonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23737	SikestonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23927	CaruthersvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23927	CaruthersvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23927	CaruthersvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23929	JacksonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23929	JacksonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23929	JacksonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23931	MaldenLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23931	MaldenLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23932	SikestonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23932	SikestonLeakServices	393.1009(5)(b)	40.030(14)

**ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

38000	8854-0401-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0401-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0401-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0402-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0402-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0402-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0403-12005	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0403-13105	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	8854-0403-13205	NGF Services	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23731	CantonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23731	CantonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23733	HannibalIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23733	HannibalIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23735	KirksvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23735	KirksvilleIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23926	CantonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23928	HannibalLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23928	HannibalLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23930	KirksvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23930	KirksvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.19542	050.MO.HannibalIntegFunct2008	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.20302	050.MO.KirksIntegFunct2008v2	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.21021	050.MO.KirksIntegFunct2009	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.22366	050.MO.HannibalIntegFunct2010	393.1009(5)(a & b)	40.030(13 & 7)
38000	050.22407	050.MO.KirksvilleLeakFunct2010	393.1009(5)(b)	40.030(14)
38000	050.23731	CantonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23731	CantonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23731	CantonIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23733	HannibalIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23733	HannibalIntegServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23733	HannibalIntegServices	393.1009(5)(a & b)	40.030(13 & 8)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
38000	050.23735	KirksvilleInteqServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23735	KirksvilleInteqServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23735	KirksvilleInteqServices	393.1009(5)(a & b)	40.030(13 & 8)
38000	050.23926	CantonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23926	CantonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23926	CantonLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23928	HannibalLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23928	HannibalLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23928	HannibalLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23930	KirksvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23930	KirksvilleLeakServices	393.1009(5)(b)	40.030(14)
38000	050.23930	KirksvilleLeakServices	393.1009(5)(b)	40.030(14)

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

38100	8852-0401-12006	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0400-12001	GF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13)
38200	8852-0401-12010	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0401-13106	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0401-13110	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0401-13206	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0401-13210	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8852-0401-12006	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38100	060.17913	060.3371.09.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38200	060.17926	060.3371.09.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38300	060.17173	060.3371.2010.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38300	060.17978	060.3371.09.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38100	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.16401	060.3371.09.NON GROWTH FUNC	393.1009(5)(a & b)	40.030(13 & 7)
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38200	060.23515	3371-NG RESI MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)
38300	060.23514	3371-NG COMM MEAS MTRS REGS LP	393.1009(5)(a)	40.030(13 & 8)

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38200	8853-0400-12001	GF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13)
38200	8853-0401-12006	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0401-12010	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0401-13106	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0401-13110	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0401-13206	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0401-13210	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0403-12006	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0403-12010	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0403-13106	NGF Res Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)
38200	8853-0403-13110	NGF Com Meters/Loops/Regs	393.1009(5)(a)	40.030(13 & 8)



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
38200	050.23967	Caruthersville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
38200	050.23969	MO.Jackson Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38300	050.23809	CaruthersvilleIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23811	JacksonIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23813	MaldenIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23814	SikestonIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23814	SikestonIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23971	MO.Malden Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38300	050.23971	MO.Malden Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38300	050.24006	CaruthersvilleLeakReqs	393.1009(5)(b)	40.030(14)
38300	050.24008	JacksonLeakReqs	393.1009(5)(b)	40.030(14)
38300	050.24011	SikestonLeakReqs	393.1009(5)(b)	40.030(14)
38300	050.24011	SikestonLeakReqs	393.1009(5)(b)	40.030(14)

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

38100	8854-0401-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0401-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0401-13207	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0402-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0402-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0402-13207	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0403-12007	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0403-13107	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38100	8854-0403-13207	NGF Anodes / Cathodic Prot	393.1009(5)(a & b)	40.030(9)
38200	8854-0400-12001	GF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13)
38200	8854-0401-12006	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0401-13106	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0401-13206	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0402-12006	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0402-13106	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0402-13206	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0403-12006	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0403-13106	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38200	8854-0403-13206	NGF Res Meters/Loops/Reqs	393.1009(5)(a)	40.030(13 & 8)
38100	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
38100	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
38100	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23970	MO.Kirksville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23970	MO.Kirksville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38300	050.23808	CantonIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23810	HannibalIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23810	HannibalIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23812	KirksvilleIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23812	KirksvilleIntegReqs	393.1009(5)(a)	40.030(13 & 8)
38300	050.24007	HannibalLeakReqs	393.1009(5)(b)	40.030(14)

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	Subsection 393.1009(5)	4 CSR 240 Citation
38300	050.24009	KirksvilleLeakRegs	393.1009(5)(b)	40.030(14)
38100	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
38100	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
38100	050.23697	050.MO.KirksvilleIntegMains	393.1009(5)(a & b)	40.030(13 & 7)
38100	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38100	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.22368	050.MO.KirksIntegFunct2010	393.1009(5)(a & b)	40.030(13 & 7)
38200	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23770	MO.Canton Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23772	MO.Hannibal Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23774	MO.Kirksville Integ RESI MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23966	MO.Canton Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23968	MO.Hannibal Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23970	MO.Kirksville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23970	MO.Kirksville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38200	050.23970	MO.Kirksville Integ COMM MEAS	393.1009(5)(a)	40.030(13 & 8)
38300	050.23808	CantonIntegRegs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23810	HannibalIntegRegs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23810	HannibalIntegRegs	393.1009(5)(a)	40.030(13 & 8)
38300	050.23812	KirksvilleIntegRegs	393.1009(5)(a)	40.030(13 & 8)
38300	050.24009	KirksvilleLeakRegs	393.1009(5)(b)	40.030(14)

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37900	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37900	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37900	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)
37900	050.30604	050.072.3375.Reg St Repl Lynn	393.1009(5)(a)	40.030(13)

**Reconciliation to Original Filing**

**Excluded Projects:**

38100	050.23966	MO.Canton Integ COMM MEAS
37600	8853-0404-12011	TDW STOPPING EQUIPMENT
37600	8853-0404-12012	Stollar and Travolor Way
37600	8853-0404-12014	050-32099-01202 NEW MAIN EXT