

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 3/2/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT FILING

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2018-0013

Jefferson City, MO

March 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Revenue Requirement

Line Number	A Description	B 6.55% Return	C 6.66% Return	D 6.76% Return
1	Net Orig Cost Rate Base	\$83,401,082	\$83,401,082	\$83,401,082
2	Rate of Return	6.55%	6.66%	6.76%
3	Net Operating Income Requirement	\$5,465,273	\$5,550,342	\$5,636,245
4	Net Income Available	\$4,672,752	\$4,672,752	\$4,672,752
5	Additional Net Income Required	\$792,521	\$877,590	\$963,493
6	Income Tax Requirement			
7	Required Current Income Tax	\$601,956	\$630,996	\$660,319
8	Current Income Tax Available	\$331,429	\$331,429	\$331,429
9	Additional Current Tax Required	\$270,527	\$299,567	\$328,890
10	Revenue Requirement	\$1,063,048	\$1,177,157	\$1,292,383
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$1,063,048</u>	<u>\$1,177,157</u>	<u>\$1,292,383</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
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Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$159,620,667
2	Less Accumulated Depreciation Reserve		\$49,070,555
3	Net Plant In Service		\$110,550,112
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$214,014
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$4,174,475
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$25,956
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$272,229
10	Prepayments		\$243,441
11	TOTAL ADD TO NET PLANT IN SERVICE		\$4,930,115
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.5616%	-\$12,587
14	State Tax Offset	-2.5616%	-\$3,576
15	City Tax Offset	0.0000%	\$0
16	Interest Expense Offset	11.9671%	\$265,886
17	Contributions in Aid of Construction		\$0
18	Accumulated Deferred Income Tax		\$22,432,429
19	Customer Advances for Construction		\$35,248
20	Customer Deposits		\$1,890,912
21	GM-2012-0037 Stipulated Ratebase Offset		\$7,470,833
22	TOTAL SUBTRACT FROM NET PLANT		\$32,079,145
23	Total Rate Base		\$83,401,082

Liberty Utilities (Midstates Nat. Gas) Corp.
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Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,143	P-2	\$0	\$6,143	100.0000%	\$0	\$6,143
3	302.000	Franchises & Consents	\$75,762	P-3	-\$8	\$75,754	100.0000%	\$0	\$75,754
4	303.000	Misc. Intangible Plant	\$17,585	P-4	-\$2	\$17,583	100.0000%	\$0	\$17,583
5		TOTAL INTANGIBLE PLANT	\$99,490		-\$10	\$99,480		\$0	\$99,480
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$200	P-7	\$0	\$200	100.0000%	\$0	\$200
8	365.100	Rights of Way - TP	\$134,267	P-8	-\$18	\$134,249	100.0000%	\$0	\$134,249
9	366.000	Structures & Improvements - TP	\$3,379	P-9	\$0	\$3,379	100.0000%	\$0	\$3,379
10	366.100	T&D - Other Structures	\$61,081	P-10	-\$11,935	\$49,146	100.0000%	\$0	\$49,146
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,283	P-11	-\$233	\$95,050	100.0000%	\$0	\$95,050
12	367.100	T&D - Mains - Steel	\$9,551,228	P-12	\$45,218	\$9,596,446	100.0000%	\$0	\$9,596,446
13	367.200	T&D - Mains - Plastic	\$24,788	P-13	-\$3	\$24,785	100.0000%	\$0	\$24,785
14	369.000	T&D - MNR Station Equipment	\$555,896	P-14	-\$251	\$555,645	100.0000%	\$0	\$555,645
15	370.000	Communication Equipment - TP	\$5,038	P-15	\$0	\$5,038	100.0000%	\$0	\$5,038
16		TOTAL TRANSMISSION PLANT	\$10,431,160		\$32,778	\$10,463,938		\$0	\$10,463,938
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$67,774	P-18	-\$6	\$67,768	100.0000%	\$0	\$67,768
19	374.100	Land - DP	\$179,145	P-19	-\$27	\$179,118	100.0000%	\$0	\$179,118
20	374.200	Land Rights - DP	\$256,590	P-20	-\$31	\$256,559	100.0000%	\$0	\$256,559
21	375.000	Structures & Improvements - DP	\$123,569	P-21	\$3,048	\$126,617	100.0000%	\$0	\$126,617
22	376.000	Mains - Cathodic Protection - DP	\$2,366,799	P-22	\$25,366	\$2,392,165	100.0000%	\$0	\$2,392,165
23	376.100	Mains - Steel - DP	\$19,015,134	P-23	\$518,174	\$19,533,308	100.0000%	\$0	\$19,533,308
24	376.200	Mains - Plastic - DP	\$33,542,116	P-24	\$308,539	\$33,850,655	100.0000%	\$0	\$33,850,655
25	377.000	Compressor Station Equipment	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,369,448	P-26	\$47,874	\$2,417,322	100.0000%	\$0	\$2,417,322
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,656,351	P-27	-\$11,627	\$2,644,724	100.0000%	\$0	\$2,644,724
28	380.000	Services - DP	\$29,886,413	P-28	\$1,302,220	\$31,188,633	100.0000%	\$0	\$31,188,633
29	381.000	Meters - DP	\$10,424,774	P-29	\$58,782	\$10,483,556	100.0000%	\$0	\$10,483,556
30	382.000	Meter Installations - DP	\$11,201,774	P-30	\$75,260	\$11,277,034	100.0000%	\$0	\$11,277,034
31	383.000	House Regulators - DP	\$2,268,926	P-31	-\$4,515	\$2,264,411	100.0000%	\$0	\$2,264,411
32	384.000	House Regulators Installations - DP	\$731,832	P-32	-\$110	\$731,722	100.0000%	\$0	\$731,722
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$694,479	P-33	\$131,796	\$826,275	100.0000%	\$0	\$826,275
34	387.000	Other Equipment - DP	\$5,947	P-34	\$7,305	\$13,252	100.0000%	\$0	\$13,252
35		TOTAL DISTRIBUTION PLANT	\$115,791,071		\$2,462,048	\$118,253,119		\$0	\$118,253,119
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39	0.000	Incentive Compensation Capitalization Adj.	\$0	P-39	-\$191,820	-\$191,820	100.0000%	\$0	-\$191,820
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$191,820	-\$191,820		\$0	-\$191,820
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$30,364	P-42	-\$3	\$30,361	100.0000%	\$0	\$30,361
43	390.000	Structures & Improvements - GP	\$1,950,362	P-43	\$12,320	\$1,962,682	100.0000%	\$0	\$1,962,682
44	390.100	Structures - Frame - GP	\$21,504	P-44	-\$2	\$21,502	100.0000%	\$0	\$21,502
45	390.200	General - Improvements	\$0	P-45	\$8,335	\$8,335	100.0000%	\$0	\$8,335
46	390.300	Improvements Leased Premises - GP	\$59,742	P-46	\$44,676	\$104,418	100.0000%	\$0	\$104,418
47	391.000	Office Furniture & Equipment - GP	\$728,988	P-47	\$166,481	\$895,469	100.0000%	\$0	\$895,469
48	392.000	Transportation Equipment - GP	\$129,661	P-48	\$41,509	\$171,170	100.0000%	\$0	\$171,170
49	392.100	Transportation Equip < 12,000 LB	\$2,974,481	P-49	\$943,898	\$3,918,379	100.0000%	\$0	\$3,918,379
50	393.000	Stores Equipment	\$606	P-50	\$0	\$606	100.0000%	\$0	\$606
51	394.000	Tools, Shop, & Garage Equipment - GP	\$1,513,096	P-51	\$45,892	\$1,558,988	100.0000%	\$0	\$1,558,988
52	395.000	Laboratory Equipment	\$569	P-52	\$0	\$569	100.0000%	\$0	\$569
53	396.000	Power Operated Equipment	\$606,194	P-53	\$226,264	\$832,458	100.0000%	\$0	\$832,458
54	396.100	Ditchers - GP	\$79,677	P-54	-\$25	\$79,652	100.0000%	\$0	\$79,652
55	396.200	Backhoes - GP	\$212,371	P-55	\$336,632	\$549,003	100.0000%	\$0	\$549,003
56	396.300	Ditchers - Group	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.000	Communication Equipment - GP	\$31,600	P-57	\$6,802	\$38,402	100.0000%	\$0	\$38,402
58	397.200	Communication Equip - Fixed Radios	\$13,453	P-58	-\$1	\$13,452	100.0000%	\$0	\$13,452
59	397.300	Communication Equip - Telemetering	\$3,173	P-59	\$0	\$3,173	100.0000%	\$0	\$3,173
60	397.500	Communication Equipment	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$951,495	P-61	\$139,884	\$1,091,379	100.0000%	\$0	\$1,091,379
62	399.000	OTH - Other Tangible Property	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	Other Tangible Prop - Network H/W	\$10,105	P-63	-\$76	\$10,029	100.0000%	\$0	\$10,029
64	399.400	Other Tangible Prop - PC Hardware	\$84,378	P-64	-\$14,603	\$69,775	100.0000%	\$0	\$69,775
65	399.500	Other Tangible Prop - PC Software	\$20,774	P-65	-\$2,991	\$17,783	100.0000%	\$0	\$17,783
66		TOTAL GENERAL PLANT	\$9,422,593		\$1,954,992	\$11,377,585		\$0	\$11,377,585
67		GENERAL PLANT - ALLOCATED							
68	374.000	Land and Land Rights - Corporate	\$98,618	P-68	\$0	\$98,618	100.0000%	\$0	\$98,618
69	390.000	Structures & Improvements - Corporate	\$4,082,154	P-69	\$0	\$4,082,154	100.0000%	\$0	\$4,082,154
70	391.000	Office Furniture & Equip - Corporate	\$510,441	P-70	\$0	\$510,441	100.0000%	\$0	\$510,441
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$456,542	P-71	-\$208	\$456,334	100.0000%	\$0	\$456,334
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,652	P-72	\$0	\$67,652	100.0000%	\$0	\$67,652
73	398.000	Miscellaneous Equipment - Corporate	\$103,710	P-73	\$0	\$103,710	100.0000%	\$0	\$103,710
74	399.000	Other Tangible Property - Corporate	\$164,333	P-74	-\$31,303	\$133,030	100.0000%	\$0	\$133,030
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$19,969	P-75	-\$1,870	\$18,099	100.0000%	\$0	\$18,099
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$229,626	P-76	-\$21,273	\$208,353	100.0000%	\$0	\$208,353
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,895,463	P-77	\$0	\$1,895,463	100.0000%	\$0	\$1,895,463
78	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$11,412,874	P-78	\$631,637	\$12,044,511	100.0000%	\$0	\$12,044,511
79		TOTAL GENERAL PLANT - ALLOCATED	\$19,041,382		\$576,983	\$19,618,365		\$0	\$19,618,365
80		ACCRUED COR							
81		Legacy Atmos Accrued Cost of Removal	\$0	P-81	\$0	\$0	100.0000%	\$0	\$0
82		RWIP Salvage	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
84		TOTAL PLANT IN SERVICE	\$154,785,696		\$4,834,971	\$159,620,667		\$0	\$159,620,667

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Total Company
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Franchises & Consents	302.000		-\$8		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-4	Misc. Intangible Plant	303.000		-\$2		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-8	Rights of Way - TP	365.100		-\$18		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-10	T&D - Other Structures	366.100		-\$11,935		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11,935		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		-\$233		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$225		\$0	
	3. To include plant in service through December 31, 2017. (Caldwell)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-12	T&D - Mains - Steel	367.100		\$45,218		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$759		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$75		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$401		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$219,904		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$2,665		\$0	
	6. To reflect customer advances contracts. (Caldwell)		-\$170,786		\$0	
P-13	T&D - Mains - Plastic	367.200		-\$3		\$0

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	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-14	T&D - MNR Station Equipment	369.000		-\$251		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$46		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$24		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$176		\$0	
P-18	Land and Land Rights - DP	374.000		-\$6		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-19	Land - DP	374.100		-\$27		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$1		\$0	

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	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$16		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
P-20	Land Rights - DP	374.200		-\$31		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$19		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
P-21	Structures & Improvements - DP	375.000		\$3,048		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$750		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$3,807		\$0	

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P-22	Mains - Cathodic Protection - DP	376.000		\$25,366		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,620		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$185		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$99		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$39,289		\$0	
	6. To remove capitalized misbookings for injuries & damages expense from Case No. GR-2014-0152. (Ferguson)		-\$8,000		\$0	
P-23	Mains - Steel - DP	376.100		\$518,174		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$543,984		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23,887		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,170		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$119		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$634		\$0	

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P-24	Mains - Plastic - DP	376.200		\$308,539		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$86,581		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,701		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$175		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$933		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$397,929		\$0	
P-26	Meas. & Reg. Sta. Equip - General - DP	378.000		\$47,874		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$18,218		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$93		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$52		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$121,935		\$0	
	6. To reflect customer advances contracts. (Caldwell)		-\$55,688		\$0	
P-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		-\$11,627		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$18,081		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$109		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$59		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$6,632		\$0	
P-28	Services - DP	380.000		\$1,302,220		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$81,554		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,925		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$197		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1,055		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$1,386,951		\$0	
P-29	Meters - DP	381.000		\$58,782		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$153,229		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$93,747		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$429		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$43		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$228		\$0	
P-30	Meter Installations - DP	382.000		\$75,260		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$135,428		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15,283		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$44,351		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$84		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$450		\$0	
P-31	House Regulators - DP	383.000		-\$4,515		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$181		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$95		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		-\$4,129		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$91		\$0	
P-32	House Regulators Installations - DP	384.000		-\$110		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$68		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$36		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
P-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$131,796		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$6,046		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$35		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$137,899		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-34	Other Equipment - DP	387.000		\$7,305		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,685		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$377		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-39	Incentive Compensation Capitalization Adj.			-\$191,820		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$191,820		\$0	
P-42	Land and Land Rights - GP	389.000		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-43	Structures & Improvements - GP	390.000		\$12,320		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$152		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$80		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$25,374		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$12,807		\$0	
P-44	Structures - Frame - GP	390.100		-\$2		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-45	General - Improvements	390.200		\$8,335		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$8,335		\$0	
P-46	Improvements Leased Premises - GP	390.300		\$44,676		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$45,667		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$985		\$0	
P-47	Office Furniture & Equipment - GP	391.000		\$166,481		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$622		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$22		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$167,139		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-48	Transportation Equipment - GP	392.000		\$41,509		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$56,991		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15,376		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$65		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$35		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-49	Transportation Equip < 12,000 LB	392.100		\$943,898		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$963,515		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$19,612		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-51	Tools, Shop, & Garage Equipment - GP	394.000		\$45,892		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,961		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$63		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$33		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$50,956		\$0	
P-53	Power Operated Equipment	396.000		\$226,264		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$10,497		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$36		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$236,819		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-54	Ditchers - GP	396.100		-\$25		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
P-55	Backhoes - GP	396.200		\$336,632		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,898		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include plant in service through December 31, 2017. (Caldwell)		\$342,548		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-57	Communication Equipment - GP	397.000		\$6,802		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,113		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$308		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-58	Communication Equip - Fixed Radios	397.200		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-61	Miscellaneous Equipment	398.000		\$139,884		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$146,087		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,068		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$82		\$0	

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	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$9		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$44		\$0	
P-63	Other Tangible Prop - Network H/W	399.300		-\$76		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$76		\$0	
P-64	Other Tangible Prop - PC Hardware	399.400		-\$14,603		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$733		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$32		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$17		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$11,060		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$24,878		\$0	
P-65	Other Tangible Prop - PC Software	399.500		-\$2,991		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$12		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,972		\$0	
P-71	Transportation Equip < 12,000 lbs - Corp	392.100		-\$208		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$208		\$0	
P-74	Other Tangible Property - Corporate	399.000		-\$31,303		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$31,303		\$0	
P-75	Other Tangible Property - Servers H/W - Corpor	399.100		-\$1,870		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,870		\$0	
P-76	Other Tangible Property - Network - H/W - Corp	399.300		-\$21,273		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$21,273		\$0	
P-78	Other Tangible Property - PC Software - 3/5/7 Yr	399.500		\$631,637		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$56,911		\$0	

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	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$357,205		\$0	
	3. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$931,931		\$0	
Total Plant Adjustments				\$4,834,971		\$0

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$6,143	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$75,754	0.00%	\$0	0	0.00%
4	303.000	Misc. Intangible Plant	\$17,583	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$99,480		\$0		
6		TRANSMISSION PLANT					
7	365.000	Land and Land Rights - TP	\$200	0.00%	\$0	0	0.00%
8	365.100	Rights of Way - TP	\$134,249	0.00%	\$0	0	0.00%
9	366.000	Structures & Improvements - TP	\$3,379	2.10%	\$71	0	0.00%
10	366.100	T&D - Other Structures	\$49,146	2.10%	\$1,032	0	0.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,050	1.35%	\$1,283	0	0.00%
12	367.100	T&D - Mains - Steel	\$9,596,446	1.35%	\$129,552	0	0.00%
13	367.200	T&D - Mains - Plastic	\$24,785	1.35%	\$335	0	0.00%
14	369.000	T&D - MNR Station Equipment	\$555,645	2.27%	\$12,613	0	0.00%
15	370.000	Communication Equipment - TP	\$5,038	4.35%	\$219	0	0.00%
16		TOTAL TRANSMISSION PLANT	\$10,463,938		\$145,105		
17		DISTRIBUTION PLANT					
18	374.000	Land and Land Rights - DP	\$67,768	0.00%	\$0	0	0.00%
19	374.100	Land - DP	\$179,118	0.00%	\$0	0	0.00%
20	374.200	Land Rights - DP	\$256,559	0.00%	\$0	0	0.00%
21	375.000	Structures & Improvements - DP	\$126,617	2.13%	\$2,697	0	0.00%
22	376.000	Mains - Cathodic Protection - DP	\$2,392,165	1.87%	\$44,733	0	0.00%
23	376.100	Mains - Steel - DP	\$19,533,308	1.87%	\$365,273	0	0.00%
24	376.200	Mains - Plastic - DP	\$33,850,655	1.87%	\$633,007	0	0.00%
25	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,417,322	1.98%	\$47,863	0	0.00%
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,644,724	3.21%	\$84,896	0	0.00%
28	380.000	Services - DP	\$31,188,633	4.55%	\$1,419,083	0	0.00%
29	381.000	Meters - DP	\$10,483,556	2.56%	\$268,379	0	0.00%
30	382.000	Meter Installations - DP	\$11,277,034	2.94%	\$331,545	0	0.00%
31	383.000	House Regulators - DP	\$2,264,411	4.55%	\$103,031	0	0.00%
32	384.000	House Regulators Installations - DP	\$731,722	3.33%	\$24,366	0	0.00%
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$826,275	2.27%	\$18,756	0	0.00%
34	387.000	Other Equipment - DP	\$13,252	4.55%	\$603	0	0.00%
35		TOTAL DISTRIBUTION PLANT	\$118,253,119		\$3,344,232		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		INCENTIVE COMPENSATION CAPITALIZATION					
39		Incentive Compensation Capitalization Adj.	-\$191,820	4.18%	-\$8,018	0	0.00%
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$191,820		-\$8,018		
41		GENERAL PLANT					
42	389.000	Land and Land Rights - GP	\$30,361	0.00%	\$0	0	0.00%
43	390.000	Structures & Improvements - GP	\$1,962,682	3.03%	\$59,469	0	0.00%
44	390.100	Structures - Frame - GP	\$21,502	3.03%	\$652	0	0.00%
45	390.200	General - Improvements	\$8,335	3.03%	\$253	0	0.00%
46	390.300	Improvements Leased Premises - GP	\$104,418	3.03%	\$3,164	0	0.00%
47	391.000	Office Furniture & Equipment - GP	\$895,469	5.00%	\$44,773	0	0.00%

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	392.000	Transportation Equipment - GP	\$171,170	11.75%	\$20,112	0	0.00%
49	392.100	Transportation Equip < 12,000 LB	\$3,918,379	11.75%	\$460,410	0	0.00%
50	393.000	Stores Equipment	\$606	4.55%	\$28	0	0.00%
51	394.000	Tools, Shop, & Garage Equipment - GP	\$1,558,988	5.88%	\$91,668	0	0.00%
52	395.000	Laboratory Equipment	\$569	4.00%	\$23	0	0.00%
53	396.000	Power Operated Equipment	\$832,458	7.45%	\$62,018	0	0.00%
54	396.100	Ditchers - GP	\$79,652	7.45%	\$5,934	0	0.00%
55	396.200	Backhoes - GP	\$549,003	7.45%	\$40,901	0	0.00%
56	396.300	Ditchers - Group	\$0	0.00%	\$0	0	0.00%
57	397.000	Communication Equipment - GP	\$38,402	4.55%	\$1,747	0	0.00%
58	397.200	Communication Equip - Fixed Radios	\$13,452	4.55%	\$612	0	0.00%
59	397.300	Communication Equip - Telemetry	\$3,173	4.55%	\$144	0	0.00%
60	397.500	Communication Equipment	\$0	0.00%	\$0	0	0.00%
61	398.000	Miscellaneous Equipment	\$1,091,379	5.88%	\$64,173	0	0.00%
62	399.000	OTH - Other Tangible Property	\$0	4.76%	\$0	0	0.00%
63	399.300	Other Tangible Prop - Network H/W	\$10,029	12.50%	\$1,254	0	0.00%
64	399.400	Other Tangible Prop - PC Hardware	\$69,775	14.29%	\$9,971	0	0.00%
65	399.500	Other Tangible Prop - PC Software	\$17,783	12.50%	\$2,223	0	0.00%
66		TOTAL GENERAL PLANT	\$11,377,585		\$869,529		
67		GENERAL PLANT - ALLOCATED					
68	374.000	Land and Land Rights - Corporate	\$98,618	0.00%	\$0	0	0.00%
69	390.000	Structures & Improvements - Corporate	\$4,082,154	2.50%	\$102,054	0	0.00%
70	391.000	Office Furniture & Equip - Corporate	\$510,441	5.00%	\$25,522	0	0.00%
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$456,334	9.40%	\$42,895	0	0.00%
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,652	5.00%	\$3,383	0	0.00%
73	398.000	Miscellaneous Equipment - Corporate	\$103,710	5.00%	\$5,186	0	0.00%
74	399.000	Other Tangible Property - Corporate	\$133,030	14.29%	\$19,010	0	0.00%
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$18,099	20.00%	\$3,620	0	0.00%
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$208,353	14.29%	\$29,774	0	0.00%
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,895,463	20.00%	\$379,093	0	0.00%
78	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$12,044,511	14.29%	\$1,721,161	0	0.00%
79		TOTAL GENERAL PLANT - ALLOCATED	\$19,618,365		\$2,331,698		
80		ACCRUED COR					
81		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
82		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
83		TOTAL ACCRUED COR	\$0		\$0		
84		Total Depreciation	\$159,620,667		\$6,682,546		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$75,762	R-3	\$0	\$75,762	100.0000%	\$0	\$75,762
4	303.000	Misc. Intangible Plant	\$17,585	R-4	\$0	\$17,585	100.0000%	\$0	\$17,585
5		TOTAL INTANGIBLE PLANT	\$94,241		\$0	\$94,241		\$0	\$94,241
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$73	R-7	-\$73	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$2,241	R-8	-\$2,241	\$0	100.0000%	\$0	\$0
9	366.000	Structures & Improvements - TP	\$2,859	R-9	\$2,171	\$5,030	100.0000%	\$0	\$5,030
10	366.100	T&D - Other Structures	\$5,734	R-10	-\$339	\$5,395	100.0000%	\$0	\$5,395
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$34,812	R-11	\$765	\$35,577	100.0000%	\$0	\$35,577
12	367.100	T&D - Mains - Steel	\$4,969,344	R-12	\$86,507	\$5,055,851	100.0000%	\$0	\$5,055,851
13	367.200	T&D - Mains - Plastic	\$15,385	R-13	-\$1,286	\$14,099	100.0000%	\$0	\$14,099
14	369.000	T&D - MNR Station Equipment	\$381,346	R-14	\$10,308	\$391,654	100.0000%	\$0	\$391,654
15	370.000	Communication Equipment - TP	\$1,874	R-15	\$115	\$1,989	100.0000%	\$0	\$1,989
16		TOTAL TRANSMISSION PLANT	\$5,413,668		\$95,927	\$5,509,595		\$0	\$5,509,595
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$10,285	R-18	-\$10,285	\$0	100.0000%	\$0	\$0
19	374.100	Land - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	374.200	Land Rights - DP	\$72,311	R-20	-\$72,311	\$0	100.0000%	\$0	\$0
21	375.000	Structures & Improvements - DP	\$59,558	R-21	\$83,953	\$143,511	100.0000%	\$0	\$143,511
22	376.000	Mains - Cathodic Protection - DP	\$569,608	R-22	\$19,350	\$588,958	100.0000%	\$0	\$588,958
23	376.100	Mains - Steel - DP	\$6,648,726	R-23	\$128,878	\$6,777,604	100.0000%	\$0	\$6,777,604
24	376.200	Mains - Plastic - DP	\$7,810,175	R-24	\$304,849	\$8,115,024	100.0000%	\$0	\$8,115,024
25	377.000	Compressor Station Equipment	\$22,139	R-25	-\$22,139	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$531,704	R-26	-\$28,361	\$503,343	100.0000%	\$0	\$503,343
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$772,564	R-27	\$43,914	\$816,478	100.0000%	\$0	\$816,478
28	380.000	Services - DP	\$446,035	R-28	\$603,308	\$1,049,343	100.0000%	\$0	\$1,049,343
29	381.000	Meters - DP	\$386,961	R-29	\$511,856	\$898,817	100.0000%	\$0	\$898,817
30	382.000	Meter Installations - DP	\$4,245,730	R-30	-\$814,600	\$3,431,130	100.0000%	\$0	\$3,431,130
31	383.000	House Regulators - DP	\$1,486,187	R-31	\$34,269	\$1,520,456	100.0000%	\$0	\$1,520,456
32	384.000	House Regulators Installations - DP	\$488,912	R-32	\$13,244	\$502,156	100.0000%	\$0	\$502,156
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$218,935	R-33	\$18,105	\$237,040	100.0000%	\$0	\$237,040
34	387.000	Other Equipment - DP	\$6,375	R-34	\$1,825	\$8,200	100.0000%	\$0	\$8,200
35		TOTAL DISTRIBUTION PLANT	\$23,776,205		\$815,855	\$24,592,060		\$0	\$24,592,060
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39		Incentive Compensation Capitalization Adj.	\$0	R-39	-\$16,191	-\$16,191	100.0000%	\$0	-\$16,191
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$16,191	-\$16,191		\$0	-\$16,191
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$9,016	R-42	-\$9,016	\$0	100.0000%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$772,549	R-43	-\$32,562	\$739,987	100.0000%	\$0	\$739,987
44	390.100	Structures - Frame - GP	\$12,851	R-44	\$267	\$13,118	100.0000%	\$0	\$13,118
45	390.200	General - Improvements	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	390.300	Improvements Leased Premises - GP	\$36,623	R-46	\$3,851	\$40,474	100.0000%	\$0	\$40,474
47	391.000	Office Furniture & Equipment - GP	\$145,854	R-47	\$7,565	\$153,419	100.0000%	\$0	\$153,419
48	392.000	Transportation Equipment - GP	\$92,779	R-48	\$6,292	\$99,071	100.0000%	\$0	\$99,071
49	392.100	Transportation Equip < 12,000 LB	\$682,204	R-49	\$114,621	\$796,825	100.0000%	\$0	\$796,825
50	393.000	Stores Equipment	\$330	R-50	-\$30	\$300	100.0000%	\$0	\$300
51	394.000	Tools, Shop, & Garage Equipment - GP	\$314,168	R-51	\$56,406	\$370,574	100.0000%	\$0	\$370,574
52	395.000	Laboratory Equipment	\$500	R-52	-\$293	\$207	100.0000%	\$0	\$207
53	396.000	Power Operated Equipment	\$183,507	R-53	\$51,075	\$234,582	100.0000%	\$0	\$234,582
54	396.100	Ditchers - GP	\$65,897	R-54	-\$22,663	\$43,234	100.0000%	\$0	\$43,234
55	396.200	Backhoes - GP	\$106,011	R-55	-\$5,911	\$100,100	100.0000%	\$0	\$100,100
56	396.300	Ditchers - Group	\$136	R-56	-\$136	\$0	100.0000%	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.000	Communication Equipment - GP	\$8,839	R-57	\$860	\$9,699	100.0000%	\$0	\$9,699
58	397.200	Communication Equip - Fixed Radios	\$6,838	R-58	\$327	\$7,165	100.0000%	\$0	\$7,165
59	397.300	Communication Equip - Telemetry	\$671	R-59	\$200	\$871	100.0000%	\$0	\$871
60	397.500	Communication Equipment	\$5,645	R-60	-\$5,645	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$279,635	R-61	-\$60,889	\$218,746	100.0000%	\$0	\$218,746
62	399.000	OTH - Other Tangible Property	-\$372	R-62	\$372	\$0	100.0000%	\$0	\$0
63	399.300	Other Tangible Prop - Network H/W	\$5,090	R-63	-\$5,090	\$0	100.0000%	\$0	\$0
64	399.400	Other Tangible Prop - PC Hardware	-\$231,716	R-64	\$227,791	-\$3,925	100.0000%	\$0	-\$3,925
65	399.500	Other Tangible Prop - PC Software	\$11,365	R-65	-\$5,927	\$5,438	100.0000%	\$0	\$5,438
66		TOTAL GENERAL PLANT	\$2,508,420		\$321,465	\$2,829,885		\$0	\$2,829,885
67		GENERAL PLANT - ALLOCATED							
68	374.000	Land and Land Rights - Corporate	\$0	R-68	\$0	\$0	100.0000%	\$0	\$0
69	390.000	Structures & Improvements - Corporate	\$758,249	R-69	\$108,183	\$866,432	100.0000%	\$0	\$866,432
70	391.000	Office Furniture & Equip - Corporate	\$91,754	R-70	\$12,851	\$104,605	100.0000%	\$0	\$104,605
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$73,858	R-71	\$26,438	\$100,296	100.0000%	\$0	\$100,296
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,292	R-72	\$1,523	\$6,815	100.0000%	\$0	\$6,815
73	398.000	Miscellaneous Equipment - Corporate	\$28,755	R-73	\$1,867	\$30,622	100.0000%	\$0	\$30,622
74	399.000	Other Tangible Property - Corporate	\$88,061	R-74	-\$48,093	\$39,968	100.0000%	\$0	\$39,968
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$13,043	R-75	-\$1,678	\$11,365	100.0000%	\$0	\$11,365
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$149,081	R-76	-\$18,858	\$130,223	100.0000%	\$0	\$130,223
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,226,438	R-77	\$179,906	\$1,406,344	100.0000%	\$0	\$1,406,344
78	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$4,520,915	R-78	\$2,288,830	\$6,809,745	100.0000%	\$0	\$6,809,745
79		TOTAL GENERAL PLANT - ALLOCATED	\$6,955,446		\$2,550,969	\$9,506,415		\$0	\$9,506,415
80		ACCRUED COR							
81		Legacy Atmos Accrued Cost of Removal	\$6,740,577	R-81	-\$261,915	\$6,478,662	100.0000%	\$0	\$6,478,662
82		RWIP Salvage	\$75,888	R-82	\$0	\$75,888	100.0000%	\$0	\$75,888
83		TOTAL ACCRUED COR	\$6,816,465		-\$261,915	\$6,554,550		\$0	\$6,554,550
84		TOTAL DEPRECIATION RESERVE	\$45,564,445		\$3,506,110	\$49,070,555		\$0	\$49,070,555

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Total Company
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 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Land and Land Rights - TP	365.000		-\$73		\$0
	1. To remove reserve from land account. (Ferguson)		-\$200		\$0	
	2. To adjust negative reserve. (Moilanen)		\$127		\$0	
R-8	Rights of Way - TP	365.100		-\$2,241		\$0
	1. To adjust negative reserve. (Moilanen)		-\$127		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		-\$2,114		\$0	
R-9	Structures & Improvements - TP	366.000		\$2,171		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$57		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		\$2,114		\$0	
R-10	T&D - Other Structures	366.100		-\$339		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,002		\$0	
	2. To remove reserve from land account. (Ferguson)		\$200		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012- 0037 and GR-2014-0152. (Cassidy)		-\$1,547		\$0	
	4. To adjust negative reserve. (Moilanen)		\$6		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$765		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$781		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-12	T&D - Mains - Steel	367.100		\$86,507		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$85,249		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$56		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$26		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,513		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$166		\$0	
R-13	T&D - Mains - Plastic	367.200		-\$1,286		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$233		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$1,519		\$0	
R-14	T&D - MNR Station Equipment	369.000		\$10,308		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,333		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-15	Communication Equipment - TP	370.000		\$115		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$115		\$0	
R-18	Land and Land Rights - DP	374.000		-\$10,285		\$0
	1. To remove reserve from land account. (Ferguson)		-\$10,285		\$0	
R-20	Land Rights - DP	374.200		-\$72,311		\$0
	1. To remove reserve from non-depreciable account. (Ferguson)		-\$72,311		\$0	
R-21	Structures & Improvements - DP	375.000		\$83,953		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,992		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$50		\$0	
	3. To remove reserve from land account. (Ferguson)		\$10,285		\$0	
	4. To remove reserve from non-depreciable account. (Ferguson)		\$72,311		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$585		\$0	
R-22	Mains - Cathodic Protection - DP	376.000		\$19,350		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$20,271		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$382		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
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Total Company
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	6. To remove capitalized misbookings for injuries & damages expense for Case No. GR-2014-0152. (Ferguson)		-\$515		\$0	
R-23	Mains - Steel - DP	376.100		\$128,878		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$120,020		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,624		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$93		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$50		\$0	
	5. To adjust negative reserve. (Moilanen)		\$10,636		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$11		\$0	
R-24	Mains - Plastic - DP	376.200		\$304,849		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$298,700		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,744		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$136		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$16		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$75		\$0	
	6. To adjust negative reserve. (Moilanen)		\$12,120		\$0	
R-25	Compressor Station Equipment	377.000		-\$22,139		\$0
	1. To adjust negative reserve. (Moilanen)		-\$22,139		\$0	
R-26	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$28,361		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$27,033		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,308		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$13		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$43,914		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$45,246		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,306		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$16		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
R-28	Services - DP	380.000		\$603,308		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$609,660		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,615		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$458		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$48		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$231		\$0	
R-29	Meters - DP	381.000		\$511,856		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$233,392		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,423		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$42		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$21		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

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	6. To adjust negative reserve. (Moilanen)		\$751,738		\$0	
R-30	Meter Installations - DP	382.000		-\$814,600		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$56,428		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,065		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5,299		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$58		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$751,738		\$0	
R-31	House Regulators - DP	383.000		\$34,269		\$0
	1. To include accumulated reserve through		\$34,334		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$36		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$18		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
R-32	House Regulators Installations - DP	384.000		\$13,244		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$13,260		\$0	

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	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$18,105		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$18,546		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$434		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-34	Other Equipment - DP	387.000		\$1,825		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,880		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$32		\$0	
R-39	Incentive Compensation Capitalization Adj.			-\$16,191		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$16,191		\$0	
R-42	Land and Land Rights - GP	389.000		-\$9,016		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove reserve from land account. (Ferguson)		-\$9,016		\$0	
R-43	Structures & Improvements - GP	390.000		-\$32,562		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$30,346		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$911		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012- 0037 and GR-2014-0152. (Cassidy)		-\$34		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014- 0152. (Ferguson)		-\$15		\$0	
	6. To remove reserve from land account. (Ferguson)		\$9,016		\$0	
	7. To adjust negative reserve. (Moilanen)		-\$70,961		\$0	
R-44	Structures - Frame - GP	390.100		\$267		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$602		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$335		\$0	
R-46	Improvements Leased Premises - GP	390.300		\$3,851		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$3,922		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$71		\$0	
R-47	Office Furniture & Equipment - GP	391.000		\$7,565		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$17,612		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$41		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$10,000		\$0	
R-48	Transportation Equipment - GP	392.000		\$6,292		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$7,404		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,062		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$31		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$16		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-49	Transportation Equip < 12,000 LB	392.100		\$114,621		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$165,956		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,333		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$50,000		\$0	
R-50	Stores Equipment	393.000		-\$30		\$0
	1. To adjust negative reserve. (Moilanen)		-\$45		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15		\$0	
R-51	Tools, Shop, & Garage Equipment - GP	394.000		\$56,406		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$57,037		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$347		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$262		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-52	Laboratory Equipment	395.000		-\$293		\$0
	1. To adjust negative reserve. (Moilanen)		-\$301		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8		\$0	
R-53	Power Operated Equipment	396.000		\$51,075		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$51,847		\$0	

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	2. To remove capitalized depreciation on buildings. (Kunst)		-\$750		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-54	Ditchers - GP	396.100		-\$22,663		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$2,346		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$25,000		\$0	
R-55	Backhoes - GP	396.200		-\$5,911		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$5,530		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$375		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	

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R-56	Ditchers - Group	396.300		-\$136		\$0
	1. To adjust negative reserve. (Moilanen)		-\$136		\$0	
R-57	Communication Equipment - GP	397.000		\$860		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,007		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$21		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$126		\$0	
R-58	Communication Equip - Fixed Radios	397.200		\$327		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$327		\$0	
R-59	Communication Equip - Telemetry	397.300		\$200		\$0
	1. To adjust negative reserve. (Moilanen)		\$200		\$0	
R-60	Communication Equipment	397.500		-\$5,645		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,645		\$0	
R-61	Miscellaneous Equipment	398.000		-\$60,889		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$22,598		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$436		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$83,030		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	

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	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-62	OTH - Other Tangible Property	399.000		\$372		\$0
	1. To adjust negative reserve. (Moilanen)		\$372		\$0	
R-63	Other Tangible Prop - Network H/W	399.300		-\$5,090		\$0
	1. To adjust negative reserve. (Moilanen)		-\$3,809		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,085		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,361		\$0	
R-64	Other Tangible Prop - PC Hardware	399.400		\$227,791		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,373		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$50		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	5. To adjust negative reserve. (Moilanen)		\$250,136		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$32,656		\$0	
	7. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-65	Other Tangible Prop - PC Software	399.500		-\$5,927		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,504		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$6,443		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$984		\$0	
R-69	Structures & Improvements - Corporate	390.000		\$108,183		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$108,183		\$0	
R-70	Office Furniture & Equip - Corporate	391.000		\$12,851		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$12,851		\$0	
R-71	Transportation Equip < 12,000 lbs - Corp	392.100		\$26,438		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$26,438		\$0	
R-72	Tools, Shop, and Garage Equip - Corporate	394.000		\$1,523		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,523		\$0	
R-73	Miscellaneous Equipment - Corporate	398.000		\$1,867		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,867		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-74	Other Tangible Property - Corporate	399.000		-\$48,093		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11,740		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$59,833		\$0	
R-75	Other Tangible Property - Servers H/W - Corporate	399.100		-\$1,678		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,896		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,574		\$0	
R-76	Other Tangible Property - Network - H/W - Corporate	399.300		-\$18,858		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$21,791		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$40,649		\$0	
R-77	Other Tangible Property - PC Hardware - Corporate	399.400		\$179,906		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$179,906		\$0	
R-78	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	399.500		\$2,288,830		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$816,519		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$1,777,143		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$304,832		\$0	
R-81	Legacy Atmos Accrued Cost of Removal			-\$261,915		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$261,915		\$0	
Total Reserve Adjustments				\$3,506,110		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$15,997,714	48.14	40.98	7.16	0.019616	\$313,811
3	Purchased Gas Costs - Back Out	-\$15,997,714	48.14	48.14	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$3,517,147	48.14	13.84	34.30	0.093973	\$330,517
5	Pension Expense	\$164,773	48.14	52.26	-4.12	-0.011288	-\$1,860
6	OPEBs	\$397,279	48.14	167.88	-119.74	-0.328055	-\$130,329
7	Employee Benefits Other Than 401K	\$1,156,359	48.14	13.74	34.40	0.094247	\$108,983
8	401K	\$132,536	48.14	29.23	18.91	0.051808	\$6,866
9	Incentive Compensation	\$163,687	48.14	303.40	-255.26	-0.699342	-\$114,473
10	Uncollectibles	\$161,124	48.14	48.14	0.00	0.000000	\$0
11	PSC Assessment	\$130,335	48.14	42.00	6.14	0.016822	\$2,192
12	Affiliate Expense	\$1,474,058	48.14	43.34	4.80	0.013151	\$19,385
13	Cash Vouchers	\$4,204,673	48.14	29.72	18.42	0.050466	\$212,193
14	TOTAL OPERATION AND MAINT. EXPENSE	\$11,501,971					\$747,285
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$282,038	48.14	12.85	35.29	0.096685	\$27,269
17	Federal Unemployment Tax	\$5,092	48.14	77.10	-28.96	-0.079342	-\$404
18	State Unemployment Tax	\$14,148	48.14	77.32	-29.18	-0.079945	-\$1,131
19	Property Tax	\$1,665,742	48.14	170.63	-122.49	-0.335589	-\$559,005
20	TOTAL TAXES	\$1,967,020					-\$533,271
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$214,014
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$491,381	48.14	38.79	9.35	0.025616	\$12,587
26	State Tax Offset	\$139,615	48.14	38.79	9.35	0.025616	\$3,576
27	City Tax Offset	\$0	48.14	48.14	0.00	0.000000	\$0
28	Interest Expense Offset	\$2,221,805	48.14	91.82	-43.68	-0.119671	-\$265,886
29	TOTAL OFFSET FROM RATE BASE	\$2,852,801					-\$249,723
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$35,709

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.100	Residential Revenue	\$24,034,364	See note (1)	See note (1)	Rev-5	See note (1)	\$24,034,364	100.0000%	-\$8,663,563	\$15,370,801	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$11,774,561			Rev-6		\$11,774,561	100.0000%	-\$5,908,590	\$5,865,971		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$154,573	\$154,573		
Rev-8	0.000	Med. Gen. Service	\$736,365			Rev-8		\$736,365	100.0000%	-\$628,442	\$107,923		
Rev-9	0.000	Lg. Gen. Service	\$499,864			Rev-9		\$499,864	100.0000%	-\$228,239	\$271,625		
Rev-10	0.000	ISRS Revenue	\$442,395			Rev-10		\$442,395	100.0000%	-\$442,395	\$0		
Rev-11	488.000	Miscellaneous Service Revenue	\$341,949			Rev-11		\$341,949	100.0000%	\$0	\$341,949		
Rev-12	489.000	Transportation Revenue	\$2,914,131			Rev-12		\$2,914,131	100.0000%	\$219,707	\$3,133,838		
Rev-13	489.000	Arkansas - Source Gas	\$113,821			Rev-13		\$113,821	100.0000%	-\$27,600	\$86,221		
Rev-14	495.000	Other Gas Revenue - Oper. Rev.	\$69,956			Rev-14		\$69,956	100.0000%	\$0	\$69,956		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$40,927,406					\$40,927,406		-\$15,524,549	\$25,402,857		
Rev-16		TOTAL OPERATING REVENUES	\$40,927,406					\$40,927,406		-\$15,524,549	\$25,402,857		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas and Capacity Release	\$21,242,401	\$0	\$21,242,401	E-2	-\$21,242,401	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	-\$4,185,654	\$0	-\$4,185,654	E-3	\$4,185,654	\$0	100.0000%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$17,056,747	\$0	\$17,056,747		-\$17,056,747	\$0		\$0	\$0	\$0	\$0
5		NATURAL GAS STORAGE EXPENSE											
6	808.100	Gas Withdrawn from Storage	\$4,122,654	\$0	\$4,122,654	E-6	-\$4,122,654	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$5,181,488	\$0	-\$5,181,488	E-7	\$5,181,488	\$0	100.0000%	\$0	\$0	\$0	\$0
8		TOTAL NATURAL GAS STORAGE EXPENSE	-\$1,058,834	\$0	-\$1,058,834		\$1,058,834	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PRODUCTION EXPENSES											
12		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		DISTRIBUTION EXPENSES											
14	870.000	Operations Supervision & Engineering - DE	\$187,909	\$187,909	\$0	E-14	\$18,778	\$206,687	100.0000%	\$0	\$206,687	\$206,687	\$0
15	871.100	Odorization Expense	\$36,776	\$0	\$36,776	E-15	\$0	\$36,776	100.0000%	\$0	\$36,776	\$0	\$36,776
16	874.000	Mains & Services - Labor	\$1,697,405	\$924,263	\$773,142	E-16	\$31,403	\$1,728,808	100.0000%	\$0	\$1,728,808	\$1,010,486	\$718,322
17	874.100	Mains & Services - Vehicle	\$50,613	\$0	\$50,613	E-17	-\$39,332	\$11,281	100.0000%	\$0	\$11,281	\$0	\$11,281
18	874.200	Mains & Services - Heavy Equipment	\$1,655	\$0	\$1,655	E-18	\$0	\$1,655	100.0000%	\$0	\$1,655	\$0	\$1,655
19	874.300	Mains & Services - Uniforms	\$2,263	\$0	\$2,263	E-19	\$0	\$2,263	100.0000%	\$0	\$2,263	\$0	\$2,263
20	875.000	Meas. & Reg. Station Expense	\$6,844	\$1,660	\$5,184	E-20	\$214	\$7,058	100.0000%	\$0	\$7,058	\$1,874	\$5,184
21	878.000	Meter & House Regulator Expense	\$292,355	\$292,046	\$309	E-21	\$25,331	\$317,686	100.0000%	\$0	\$317,686	\$317,377	\$309
22	881.000	Rents - DE	\$571	\$0	\$571	E-22	\$0	\$571	100.0000%	\$0	\$571	\$0	\$571
23	887.000	Maintenance of Mains - DE	\$19,535	\$15,343	\$4,192	E-23	\$191	\$19,726	100.0000%	\$0	\$19,726	\$15,534	\$4,192
24	892.000	Maintenance of Services - DE	\$31,303	\$26,905	\$4,398	E-24	\$1,389	\$32,692	100.0000%	\$0	\$32,692	\$28,294	\$4,398
25	893.000	Maint. Of Meter & House Regulators - DE	\$402	\$375	\$27	E-25	\$89	\$491	100.0000%	\$0	\$491	\$464	\$27
26		TOTAL DISTRIBUTION EXPENSES	\$2,327,631	\$1,448,501	\$879,130		\$38,063	\$2,365,694		\$0	\$2,365,694	\$1,580,716	\$784,978
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$306,927	\$306,927	\$0	E-28	\$19,615	\$326,542	100.0000%	\$0	\$326,542	\$326,542	\$0
29	903.000	Customer Records & Collection Expense	\$1,737,091	\$777,613	\$959,478	E-29	\$78,248	\$1,815,339	100.0000%	\$0	\$1,815,339	\$855,861	\$959,478

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
30	904.000	Uncollectible Accounts	\$274,895	\$0	\$274,895	E-30	-\$113,772	\$161,123	100.0000%	\$0	\$161,123	\$0	\$161,123
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,318,913	\$1,084,540	\$1,234,373		-\$15,909	\$2,303,004		\$0	\$2,303,004	\$1,182,403	\$1,120,601
32		CUSTOMER SERVICE & INFO. EXP.											
33	908.000	Customer Assistance Expense	\$150,000	\$0	\$150,000	E-33	\$0	\$150,000	100.0000%	\$0	\$150,000	\$0	\$150,000
34	909.000	Informational & Instructional Advertising Expense	\$28,868	\$0	\$28,868	E-34	\$0	\$28,868	100.0000%	\$0	\$28,868	\$0	\$28,868
35		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$178,868	\$0	\$178,868		\$0	\$178,868		\$0	\$178,868	\$0	\$178,868
36		SALES EXPENSES											
37	913.000	Advertising Expense	\$5,504	\$0	\$5,504	E-37	-\$3,038	\$2,466	100.0000%	\$0	\$2,466	\$0	\$2,466
38		TOTAL SALES EXPENSES	\$5,504	\$0	\$5,504		-\$3,038	\$2,466		\$0	\$2,466	\$0	\$2,466
39		ADMIN. & GENERAL EXPENSES											
40	920.000	Admin. & General Salaries	\$616,942	\$616,942	\$0	E-40	-\$163,013	\$453,929	100.0000%	\$0	\$453,929	\$453,929	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$83,579	\$0	\$83,579	E-41	-\$30,398	\$53,181	100.0000%	\$0	\$53,181	-\$30,398	\$83,579
42	920.200	A&G Salaries - Executive APUC Head Office	\$226,335	\$0	\$226,335	E-42	-\$82,327	\$144,008	100.0000%	\$0	\$144,008	-\$82,327	\$226,335
43	920.400	A&G Salaries - LABS Head Office	\$186,816	\$0	\$186,816	E-43	-\$67,952	\$118,864	100.0000%	\$0	\$118,864	-\$67,952	\$186,816
44	920.500	LABS Corporate Service Labour Allocation	\$179,779	\$0	\$179,779	E-44	-\$65,393	\$114,386	100.0000%	\$0	\$114,386	-\$65,393	\$179,779
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$18,061	\$0	\$18,061	E-45	-\$6,570	\$11,491	100.0000%	\$0	\$11,491	-\$6,570	\$18,061
46	920.800	Labor/Energy Procurement Labor	\$269,838	\$0	\$269,838	E-46	-\$98,149	\$171,689	100.0000%	\$0	\$171,689	-\$98,149	\$269,838
47	920.900	LU Region Labor	\$59,350	\$0	\$59,350	E-47	-\$21,588	\$37,762	100.0000%	\$0	\$37,762	-\$21,588	\$59,350
48	921.000	Office Supplies & Expense/Vehicles Expense	\$63,698	\$0	\$63,698	E-48	\$0	\$63,698	100.0000%	\$0	\$63,698	\$0	\$63,698
49	921.100	Travel	\$103,720	\$0	\$103,720	E-49	-\$2,018	\$101,702	100.0000%	\$0	\$101,702	\$0	\$101,702
50	921.200	Utilities	\$71,995	\$0	\$71,995	E-50	\$0	\$71,995	100.0000%	\$0	\$71,995	\$0	\$71,995
51	921.300	Communication	\$476,528	\$0	\$476,528	E-51	\$0	\$476,528	100.0000%	\$0	\$476,528	\$0	\$476,528
52	921.400	Dues and Membership Fees	\$3,114	\$0	\$3,114	E-52	-\$1,341	\$1,773	100.0000%	\$0	\$1,773	\$0	\$1,773
53	921.500	Training	\$65,602	\$4,171	\$61,431	E-53	\$78	\$65,680	100.0000%	\$0	\$65,680	\$4,249	\$61,431
54	921.600	Meals & Entertainment/Postage	\$50,023	\$0	\$50,023	E-54	\$252	\$50,275	100.0000%	\$0	\$50,275	\$0	\$50,275
55	922.100	LU Labor Allocated - Capitalized	-\$17,551	\$0	-\$17,551	E-55	\$0	-\$17,551	100.0000%	\$0	-\$17,551	\$0	-\$17,551
56	922.200	LU Admin Allocated - Capitalized	-\$112,916	\$0	-\$112,916	E-56	\$0	-\$112,916	100.0000%	\$0	-\$112,916	\$0	-\$112,916
57	922.300	APUC Admin Allocated - Capitalized Labour	-\$114,029	\$0	-\$114,029	E-57	\$0	-\$114,029	100.0000%	\$0	-\$114,029	\$0	-\$114,029
58	922.400	LABS Admin Allocated - Capitalized Labour	-\$118,490	\$0	-\$118,490	E-58	\$0	-\$118,490	100.0000%	\$0	-\$118,490	\$0	-\$118,490
59	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$80,403	\$0	-\$80,403	E-59	\$0	-\$80,403	100.0000%	\$0	-\$80,403	\$0	-\$80,403
60	923.000	Outside Services Employed	\$760,209	\$0	\$760,209	E-60	-\$6,314	\$753,895	100.0000%	\$0	\$753,895	\$0	\$753,895
61	923.100	Outside Services LU HO Allocations	\$537,695	\$0	\$537,695	E-61	\$0	\$537,695	100.0000%	\$0	\$537,695	\$0	\$537,695
62	923.200	Outside Services APUC HO Allocations	\$316,658	\$0	\$316,658	E-62	\$0	\$316,658	100.0000%	\$0	\$316,658	\$0	\$316,658
63	923.400	LABS Nonlabour Allocations	\$376,416	\$0	\$376,416	E-63	\$0	\$376,416	100.0000%	\$0	\$376,416	\$0	\$376,416
64	923.500	LABS Corporate Service Non-Labour Allocation	\$203,096	\$0	\$203,096	E-64	\$0	\$203,096	100.0000%	\$0	\$203,096	\$0	\$203,096
65	923.600	LABS US Bus Admin Allocation	\$24,081	\$0	\$24,081	E-65	\$0	\$24,081	100.0000%	\$0	\$24,081	\$0	\$24,081
66	923.700	LABS US Corp Admin Allocation	\$24,524	\$0	\$24,524	E-66	\$0	\$24,524	100.0000%	\$0	\$24,524	\$0	\$24,524
67	923.800	LU Corp US Admin Allocation	\$18,358	\$0	\$18,358	E-67	\$0	\$18,358	100.0000%	\$0	\$18,358	\$0	\$18,358
68	923.900	LU Region Admin Allocation	\$48,726	\$0	\$48,726	E-68	\$0	\$48,726	100.0000%	\$0	\$48,726	\$0	\$48,726
69	924.000	Property Insurance	\$185,730	\$0	\$185,730	E-69	-\$32,463	\$153,267	100.0000%	\$0	\$153,267	\$0	\$153,267
70	926.000	Group Benefits/Workers Compensation	\$409,370	\$0	\$409,370	E-70	-\$8,238	\$401,132	100.0000%	\$0	\$401,132	\$0	\$401,132
71	926.100	Cash Balance Pension	\$98,394	\$0	\$98,394	E-71	\$66,379	\$164,773	100.0000%	\$0	\$164,773	\$0	\$164,773

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
72	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$264,368	\$0	\$264,368	E-72	\$135,015	\$399,383	100.0000%	\$0	\$399,383	\$0	\$399,383
73	926.300	Opt Out Credit	\$1,934	\$0	\$1,934	E-73	\$0	\$1,934	100.0000%	\$0	\$1,934	\$0	\$1,934
74	926.600	Health Care/Car Allowance	\$812,319	\$0	\$812,319	E-74	\$314,224	\$1,126,543	100.0000%	\$0	\$1,126,543	\$0	\$1,126,543
75	926.800	Group Life Insurance	\$22,457	\$0	\$22,457	E-75	\$10,488	\$32,945	100.0000%	\$0	\$32,945	\$0	\$32,945
76	926.900	401K Match	\$139,419	\$0	\$139,419	E-76	-\$6,881	\$132,538	100.0000%	\$0	\$132,538	\$0	\$132,538
77	928.000	Regulatory Commission Expense	\$127,663	\$0	\$127,663	E-77	\$2,672	\$130,335	100.0000%	\$0	\$130,335	\$0	\$130,335
78	930.200	Misc. General Expense	\$103,273	\$0	\$103,273	E-78	\$80,096	\$183,369	100.0000%	\$0	\$183,369	\$0	\$183,369
79	931.000	Rents	\$123,283	\$0	\$123,283	E-79	\$5,416	\$128,699	100.0000%	\$0	\$128,699	\$0	\$128,699
80		TOTAL ADMIN. & GENERAL EXPENSES	\$6,629,964	\$621,113	\$6,008,851		\$21,975	\$6,651,939		\$0	\$6,651,939	\$85,801	\$6,566,138
81		DEPRECIATION EXPENSE											
82	403.000	Depreciation Expense, Dep. Exp.	\$6,287,805	See note (1)	See note (1)	E-82	See note (1)	\$6,287,805	100.0000%	\$394,701	\$6,682,506	See note (1)	See note (1)
83	403.500	Capitalized Depreciation	-\$371,551			E-83		-\$371,551	100.0000%	-\$21,673	-\$393,224		
84		TOTAL DEPRECIATION EXPENSE	\$5,916,254	\$0	\$0		\$0	\$5,916,254		\$373,028	\$6,289,282	\$0	\$0
85		AMORTIZATION EXPENSE											
86	407.300	MO Rate Case Amortization	\$203,226	\$0	\$203,226	E-86	-\$174,152	\$29,074	100.0000%	\$0	\$29,074	\$0	\$29,074
87	407.300	Energy Efficiency Amortization	\$21,630	\$0	\$21,630	E-87	\$32,392	\$54,022	100.0000%	\$0	\$54,022	\$0	\$54,022
88		TOTAL AMORTIZATION EXPENSE	\$224,856	\$0	\$224,856		-\$141,760	\$83,096		\$0	\$83,096	\$0	\$83,096
89		OTHER OPERATING EXPENSES											
90	408.000	Property Taxes	\$1,498,210	\$0	\$1,498,210	E-90	\$167,534	\$1,665,744	100.0000%	\$0	\$1,665,744	\$0	\$1,665,744
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$283,622	\$0	\$283,622	E-91	\$3,508	\$287,130	100.0000%	\$0	\$287,130	\$0	\$287,130
92	408.100	Allocated Taxes Other	\$52,104	\$0	\$52,104	E-92	\$0	\$52,104	100.0000%	\$0	\$52,104	\$0	\$52,104
93	408.200	Taxes Other - SUTA	\$7,736	\$0	\$7,736	E-93	\$6,412	\$14,148	100.0000%	\$0	\$14,148	\$0	\$14,148
94		TOTAL OTHER OPERATING EXPENSES	\$1,841,672	\$0	\$1,841,672		\$177,454	\$2,019,126		\$0	\$2,019,126	\$0	\$2,019,126
95		TOTAL OPERATING EXPENSE	\$35,441,575	\$3,154,154	\$26,371,167		-\$15,921,128	\$19,520,447		\$373,028	\$19,893,475	\$2,848,920	\$10,755,273
96		NET INCOME BEFORE TAXES	\$5,485,831					\$21,406,959		-\$15,897,577	\$5,509,382		
97		INCOME TAXES											
98	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-98	See note (1)	\$0	100.0000%	\$331,429	\$331,429	See note (1)	See note (1)
99		TOTAL INCOME TAXES	\$0					\$0		\$331,429	\$331,429		
100		DEFERRED INCOME TAXES											
101	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-101	See note (1)	\$0	100.0000%	\$505,203	\$505,203	See note (1)	See note (1)
102	411.000	Amortization of Deferred ITC	\$0			E-102		\$0	100.0000%	\$0	\$0		
103		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$505,203	\$505,203		
104		NET OPERATING INCOME	\$5,485,831					\$21,406,959		-\$16,734,209	\$4,672,750		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$8,663,563	-\$8,663,563
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$865,777	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$9,086,016	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$443,324	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$5,908,590	-\$5,908,590
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$505,556	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$6,308,202	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$105,944	
Rev-7	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$154,573	\$154,573
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$878,846	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$724,273	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$628,442	-\$628,442
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$628,442	
Rev-9	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$228,239	-\$228,239
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$228,239	
Rev-10	ISRS Revenue		\$0	\$0	\$0	\$0	-\$442,395	-\$442,395
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$442,395	
Rev-12	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$219,707	
Rev-13	Arkansas - Source Gas	489.000	\$0	\$0	\$0	\$0	-\$27,600	-\$27,600
	1. To annualize Source Gas special contract revenue. (R. Kliethermes)		\$0	\$0		\$0	-\$27,600	
E-2	Purchased Gas and Capacity Release	804.000	\$0	-\$21,242,401	-\$21,242,401	\$0	\$0	\$0
	1. To remove purchased gas and capacity release. (Kunst)		\$0	-\$21,242,401		\$0	\$0	
E-3	Other Gas Purchases - PGA	805.000	\$0	\$4,185,654	\$4,185,654	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	\$4,185,654		\$0	\$0	
E-6	Gas Withdrawn from Storage	808.100	\$0	-\$4,122,654	-\$4,122,654	\$0	\$0	\$0
	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$4,122,654		\$0	\$0	

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E-7	Gas Delivered to Storage	808.200	\$0	\$5,181,488	\$5,181,488	\$0	\$0	\$0
	1. To remove gas delivered to storage. (Kunst)		\$0	\$5,181,488		\$0	\$0	
E-14	Operations Supervision & Engineering - DE	870.000	\$18,778	\$0	\$18,778	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$4,236	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$23,014	\$0		\$0	\$0	
E-16	Mains & Services - Labor	874.000	\$86,223	-\$54,820	\$31,403	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$20,704	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$106,927	\$0		\$0	\$0	
	3. To normalize vegetation management/Right Of Way expense. (Ferguson)		\$0	-\$54,820		\$0	\$0	
E-17	Mains & Services - Vehicle	874.100	\$0	-\$39,332	-\$39,332	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$39,332		\$0	\$0	
E-20	Meas. & Reg. Station Expense	875.000	\$214	\$0	\$214	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$37	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$251	\$0		\$0	\$0	
E-21	Meter & House Regulator Expense	878.000	\$25,331	\$0	\$25,331	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,541	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$31,872	\$0		\$0	\$0	
E-23	Maintenance of Mains - DE	887.000	\$191	\$0	\$191	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$343	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$534	\$0		\$0	\$0	
E-24	Maintenance of Services - DE	892.000	\$1,389	\$0	\$1,389	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$604	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,993	\$0		\$0	\$0	
E-25	Maint. Of Meter & House Regulators - DE	893.000	\$89	\$0	\$89	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$97	\$0		\$0	\$0	

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E-28	Meter Reading Expense	902.000	\$19,615	\$0	\$19,615	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,876	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$26,491	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	\$78,248	\$0	\$78,248	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$17,418	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$95,666	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	-\$113,772	-\$113,772	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$113,772		\$0	\$0	
E-37	Advertising Expense	913.000	\$0	-\$3,038	-\$3,038	\$0	\$0	\$0
	1. To remove institutional and promotional advertising. (Amenthor)		\$0	-\$3,038		\$0	\$0	
E-40	Admin. & General Salaries	920.000	-\$163,013	\$0	-\$163,013	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$13,816	\$0		\$0	\$0	
	2. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$224,404	\$0		\$0	\$0	
	3. To annualize payroll expense. (Shakoor)		\$75,207	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$30,398	\$0	-\$30,398	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$30,398	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$82,327	\$0	-\$82,327	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$82,327	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$67,952	\$0	-\$67,952	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$67,952	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$65,393	\$0	-\$65,393	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$65,393	\$0		\$0	\$0	
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$6,570	\$0	-\$6,570	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$6,570	\$0		\$0	\$0	

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E-46	Labor/Energy Procurement Labor	920.800	-\$98,149	\$0	-\$98,149	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$98,149	\$0		\$0	\$0	
E-47	LU Region Labor	920.900	-\$21,588	\$0	-\$21,588	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$21,588	\$0		\$0	\$0	
E-49	Travel	921.100	\$0	-\$2,018	-\$2,018	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$2,018		\$0	\$0	
E-52	Dues and Membership Fees	921.400	\$0	-\$1,341	-\$1,341	\$0	\$0	\$0
	1. To remove certain dues and donations expense. (Amenthor)		\$0	-\$1,341		\$0	\$0	
E-53	Training	921.500	\$78	\$0	\$78	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$93	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$171	\$0		\$0	\$0	
E-54	Meals & Entertainment/Postage	921.600	\$0	\$252	\$252	\$0	\$0	\$0
	1. To annualize postage expense. (Kunst)		\$0	\$252		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	-\$6,314	-\$6,314	\$0	\$0	\$0
	1. To remove legislative, lobbying and MEDA expenses. (Kunst)		\$0	-\$6,314		\$0	\$0	
E-69	Property Insurance	924.000	\$0	-\$32,463	-\$32,463	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$32,463		\$0	\$0	
E-70	Group Benefits/Workers Compensation	926.000	\$0	-\$8,238	-\$8,238	\$0	\$0	\$0
	1. To annualize workers compensation insurance expense. (Amenthor)		\$0	-\$8,238		\$0	\$0	
E-71	Cash Balance Pension	926.100	\$0	\$66,379	\$66,379	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	\$66,379		\$0	\$0	
E-72	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$135,015	\$135,015	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$135,015		\$0	\$0	
E-74	Health Care/Car Allowance	926.600	\$0	\$314,224	\$314,224	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$314,224		\$0	\$0	

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E-75	Group Life Insurance	926.800	\$0	\$10,488	\$10,488	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$10,488		\$0	\$0	
E-76	401K Match	926.900	\$0	-\$6,881	-\$6,881	\$0	\$0	\$0
	1. To annualize 401K employee benefits. (Shakoor)		\$0	-\$6,881		\$0	\$0	
E-77	Regulatory Commission Expense	928.000	\$0	\$2,672	\$2,672	\$0	\$0	\$0
	1. To annualize PSC assessment. (Amenthor)		\$0	\$2,672		\$0	\$0	
E-78	Misc. General Expense	930.200	\$0	\$80,096	\$80,096	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$104,000		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$23,904		\$0	\$0	
E-79	Rents	931.000	\$0	\$5,416	\$5,416	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	\$5,416		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$394,701	\$394,701
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$394,741	
	2. To adjust depreciation expense.		\$0	\$0		\$0	-\$40	
E-83	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$21,673	-\$21,673
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$21,673	
E-86	MO Rate Case Amortization	407.300	\$0	-\$174,152	-\$174,152	\$0	\$0	\$0
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$203,227		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$29,075		\$0	\$0	
E-87	Energy Efficiency Amortization	407.300	\$0	\$32,392	\$32,392	\$0	\$0	\$0
	1. To reduce test year energy efficiency amortization expense to reflect ongoing amortization for EE regulatory asset established in GR-2014-0152. (Cassidy)		\$0	-\$12,979		\$0	\$0	
	2. To include six year amortization of EE regulatory asset proposed in GR-2018-0013. (Cassidy)		\$0	\$45,371		\$0	\$0	
E-90	Property Taxes	408.000	\$0	\$167,534	\$167,534	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$167,534		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	\$0	\$3,508	\$3,508	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$3,508		\$0	\$0	
E-93	Taxes Other - SUTA	408.200	\$0	\$6,412	\$6,412	\$0	\$0	\$0

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	1. To annualize payroll tax expense. (Shakoor)		\$0	\$6,412		\$0	\$0	
E-98	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$331,429	\$331,429
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$331,429	
E-101	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$505,203	\$505,203
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$505,203	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$15,524,549	-\$15,524,549
Total Operating & Maint. Expense			-\$305,234	-\$15,615,894	-\$15,921,128	\$0	\$1,209,660	\$1,209,660

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.55% Return	E 6.66% Return	F 6.76% Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,509,382	\$6,572,432	\$6,686,541	\$6,801,767
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,289,282	\$6,289,282	\$6,289,282	\$6,289,282
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,289,282	\$6,289,282	\$6,289,282	\$6,289,282
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6640%	\$2,221,805	\$2,221,805	\$2,221,805	\$2,221,805
7	Tax Straight-Line Depreciation		\$6,289,282	\$6,289,282	\$6,289,282	\$6,289,282
8	MACRS Depreciation in Excess of Book		\$1,985,213	\$1,985,213	\$1,985,213	\$1,985,213
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$10,496,300	\$10,496,300	\$10,496,300	\$10,496,300
10	NET TAXABLE INCOME		\$1,302,364	\$2,365,414	\$2,479,523	\$2,594,749
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$1,302,364	\$2,365,414	\$2,479,523	\$2,594,749
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$73,332	\$133,189	\$139,615	\$146,103
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$1,229,032	\$2,232,225	\$2,339,908	\$2,448,646
16	Federal Income Tax at the Rate of	21.000%	\$258,097	\$468,767	\$491,381	\$514,216
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$258,097	\$468,767	\$491,381	\$514,216
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$1,302,364	\$2,365,414	\$2,479,523	\$2,594,749
21	Deduct Federal Income Tax at the Rate of	50.000%	\$129,049	\$234,384	\$245,691	\$257,108
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$1,173,315	\$2,131,030	\$2,233,832	\$2,337,641
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$73,332	\$133,189	\$139,615	\$146,103
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$1,302,364	\$2,365,414	\$2,479,523	\$2,594,749
28	Deduct Federal Income Tax - City Inc. Tax		\$258,097	\$468,767	\$491,381	\$514,216
29	Deduct Missouri Income Tax - City Inc. Tax		\$73,332	\$133,189	\$139,615	\$146,103
30	City Taxable Income		\$970,935	\$1,763,458	\$1,848,527	\$1,934,430
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$258,097	\$468,767	\$491,381	\$514,216
35	State Income Tax		\$73,332	\$133,189	\$139,615	\$146,103
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$331,429	\$601,956	\$630,996	\$660,319
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$505,203	\$505,203	\$505,203	\$505,203
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$505,203	\$505,203	\$505,203	\$505,203
42	TOTAL INCOME TAX		\$836,632	\$1,107,159	\$1,136,199	\$1,165,522

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 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,621,450,000	40.94%		3.889%	3.991%	4.094%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,339,500,000	59.06%	4.51%	2.664%	2.664%	2.664%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$3,960,950,000	100.00%		6.553%	6.655%	6.758%
8	PreTax Cost of Capital				7.881%	8.017%	8.155%