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Appendix A

Schedule 1 Eligible ISRS Replacements

Schedule 2 Retirements

**Liberty Utilities
Missouri Jurisdiction
Eligible ISRS Replacements**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	ANNUAL DEPR RATE	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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ADDITIONS - MAIN REPLACEMENTS, WEST AND NORTHEAST DIVISIONS

3762	8852-0401-20J83	Rpl Main, Rich Hill	Feb-23	3,828,135	1	1.92%	0.001600	6,125	73,500
3762	8852-0401-21J09	Rpl 250' PVC, 3 N West, Butler	Nov-21	59,813	16	1.92%	0.001600	1,531	1,148
3762	8852-0401-21J57	Rpl Mn, Pine-Harrison, Butler	Jan-22	16,341	14	1.92%	0.001600	366	314
3762	8854-0401-22J28	Rpl rectifier/anode HWY BB	Jul-22	36,648	8	1.92%	0.001600	469	704
3762	8854-0402-21K79	Rpl/Incase 500' 2" PE	Jun-22	242,357	9	1.92%	0.001600	3,490	4,653
3762	8854-0402-22K13	Repl 3" St with 2" Poly	Oct-22	62,526	5	1.92%	0.001600	500	1,201
3762	8854-0403-14J55	PvC Replacement -Kirksville	Aug-22	512,340	7	1.92%	0.001600	5,738	9,837
3761	8854-0403-21J81	Replace Distribution Main	Jan-22	495,551	14	1.97%	0.001642	11,389	9,762
3671	8854-0403-21J82	Replace Transmission Main	Jan-22	738,154	14	1.57%	0.001308	13,521	11,589

TOTALS - WEST AND NORTHEAST

5,991,865

43,130

112,708

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

3762	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	Jun-22	2,947	9	1.92%	0.001600	42	57
3761	8853-0403-21K92	Replace 6' of 2" Steel Main	Dec-21	8,980	15	1.97%	0.001642	221	177
3762	8853-0401-20J100	Repl 120' STL Mn Cooter, MO	Dec-21	285,182	15	1.97%	0.001642	7,023	5,618
3762	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	Jun-22	336,188	9	1.92%	0.001600	4,841	6,455
3762	8853-0401-21K17-A	ISRS-Instl 1560' of 1.25" PVC	Jun-22	9,447	9	1.92%	0.001600	136	181
3762	8853-0403-19J18	Rpl PVC Mn, Old Cape Rd, Jackson	Jun-22	102,861	9	1.92%	0.001600	1,481	1,975
3762	8853-0404-16J33	HWY 53 PVC Rplcmnt Qulin MO	Nov-21	634,038	16	1.92%	0.001600	16,231	12,174
3762	8853-0404-18J14	Rpl PVC, Neelyville, MO	Nov-21	2,134,854	16	1.92%	0.001600	54,652	40,989
3762	8853-0404-18J14	Rpl PVC, Neelyville, MO	Nov-21	126,579	16	1.92%	0.001600	3,240	2,430
3762	8853-0403-22J55	ISRS PVC Replacement	Nov-22	243,362	4	1.92%	0.001600	1,558	4,673
3762	8853-0405-22J89	Inst 1000' 4" PE Sikeston	Aug-22	29,332	7	1.92%	0.001600	329	563

TOTALS - SOUTHEAST MISSOURI

3,913,770

89,755

75,291

TOTAL ISRS ELIGIBLE ADDITIONS

\$9,905,635

\$132,884

\$188,000

**Liberty Utilities
Missouri Jurisdiction
Retirements**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIRE DATE	ADDITION AMOUNT	MONTHS	ANNUAL DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

3762	8853-0401-20J100	Repl 120' STL Mn Cooter, MO	Dec-21	(4,321)	15	1.92%	(104)	(83)
TOTALS - SOUTHEAST MISSOURI DIVISION				<u>(4,321)</u>			<u>(104)</u>	<u>(83)</u>

RETIREMENTS - MAIN REPLACEMENTS, WEST AND NORTHEAST DIVISIONS

3761	8854-0403-21J81	Replace Distribution Main	Jan-22	(27,590)	14	1.97%	(634)	(544)
3761	8854-0403-14J55	PvC Replacement -Kirksville	Aug-22	(18,256)	7	1.97%	(210)	(360)
3761	8854-0402-22K13	Repl 3" St with 2" Poly	Sep-22	(1,124)	6	1.97%	(11)	(22)
TOTALS - WEST AND NORTHEAST				<u>(46,969)</u>			<u>(855)</u>	<u>(925)</u>
TOTAL MAIN REPLACEMENT RETIREMENTS				<u>\$ (51,290)</u>			<u>\$ (959)</u>	<u>\$ (1,008)</u>

RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

3800	8853-0401-20J100	Repl 120' STL Mn Cooter, MO	Dec-21	(976)	15	5.00%	(61)	(49)
TOTALS - SOUTHEAST MISSOURI DIVISION				<u>(976)</u>			<u>(61)</u>	<u>(49)</u>

RETIREMENTS - SERVICE REPLACEMENTS, WEST AND NORTHEAST DIVISIONS

3800	8854-0403-14J55	PvC Replacement -Kirksville	Aug-22	(88,676)	7	4.55%	(2,354)	(4,035)
3800	8852-0401-21J09	Rpl 250' PVC,3 N West,Butler	Nov-21	(4,406)	16	4.55%	(267)	(200)
3800	8854-0403-21J81	Replace Distribution Main	Jan-22	(33)	14	4.55%	(2)	(1)
TOTALS - WEST AND NORTHEAST				<u>(93,115)</u>			<u>(2,623)</u>	<u>(4,237)</u>
TOTAL SERVICE REPLACEMENT RETIREMENTS				<u>\$ (94,091)</u>			<u>\$ (2,684)</u>	<u>\$ (4,286)</u>

RETIREMENTS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST DIVISION

3790	8853-0404-18J14	Rpl PVC, Neelyville, MO	Nov-21	(16,885)	16	2.78%	(626)	(469)
TOTALS - SOUTHEAST MISSOURI DIVISION				<u>(16,885)</u>			<u>(626)</u>	<u>(469)</u>

L MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT RETIREMENTS				<u>\$ (16,885)</u>			<u>\$ (626)</u>	<u>\$ (469)</u>
TOTAL ISRS ELIGIBLE RETIREMENTS				<u>\$ (162,266)</u>			<u>\$ (4,268)</u>	<u>\$ (5,763)</u>

Appendix B

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

Liberty Utilities
Missouri Jurisdiction
ISRS Revenue Requirement Calculation

ISRS Activity:	Total	WEMO / NEMO	SEMO
	Missouri		
<u>Gas Utility Plant Projects - Main Replacements and Other Projects Extending Useful Life of Mains:</u>			
<u>Work Orders Placed in Service</u>			
Gross Additions	\$ 9,905,635	\$ 5,991,865	\$ 3,913,770
Accumulated Depreciation	(132,884)	(43,130)	(89,755)
Total Net	9,772,751	5,948,735	3,824,015
<u>Gas Utility Plant Projects - Service Line Replacements and Insertion Projects:</u>			
<u>Work Orders Placed in Service</u>			
Gross Additions	-	-	-
Accumulated Depreciation	-	-	-
Total Net	-	-	-
Deferred Taxes	(106,718)	(27,692)	(79,025)
Total ISRS Rate Base	9,666,033	5,921,043	3,744,990
Overall Rate of Return per GR-2018-0013	7.40%	7.40%	7.40%
UOI Required	715,576	438,335	277,242
Income Tax Conversion Factor	1.3130	1.3130	1.3130
Revenue Requirement Before Interest Deductibility	939,571	575,545	364,026
Total ISRS Rate Base	9,666,033	5,921,043	3,744,990
Weighted Cost of Debt per GR-2018-0013	2.21%	2.21%	2.21%
Interest Deduction	213,523	130,796	82,727
Marginal Income Tax Rate	23.84%	23.84%	23.84%
Income Tax Reduction due to Interest	50,904	31,182	19,722
Income Tax Conversion Factor	1.3130	1.3130	1.3130
Revenue Requirement Impact of Interest Deductibility	66,838	40,943	25,896
Total Revenue Requirement on Capital	872,733	534,603	338,130
Depreciation Expense	182,236	107,546	74,690
Property Taxes	189,589	129,841	59,749
Total Company ISRS Revenues	\$ 1,244,558	\$ 771,989	\$ 472,569

Liberty Utilities
Missouri Jurisdiction
ISRS Depreciation Expense

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	188,000	(1,008)
Service Replacements	-	(4,286)
Meter & House Regulator Replacements	-	-
Measurement & Regulator Station Equipment Replacements	-	(469)
TOTALS	\$ 188,000	\$ (5,763)
Total Net Decrease in Depreciation	\$ 182,236	

**Liberty Utilities
Missouri Jurisdiction
Accumulated Deferred Income Tax**

Mid-States Gas
ISRS Filing
Request for Information
Deferred Tax Balances on Plant
Assets Placed in Service from 11/30/2021 to 2/28/2023
Assumes No Tax Basis Adjustments (Repairs, AFUDC, Etc.)**

Division	Project Number	Description	Date In Service	Acquisition Cost	LTD Depreciation	NBV	Tax Additions	200 Convention	E 2021 Depreciation	F 2022 Depreciation	G Feb 2023 Depreciation	H=E+F+G LTD Depreciation	I=D-H NTV	J=I-C Timing Difference	K=J X Rate	L=J X Rate	M=K+L
															300 Federal DTL	300 State DTL	23.8401% Total Plant DTL
NE/W	8852-0401-21J09	Rpl 250' PVC,3 N West,Butler	11/30/21	59,813	1,531	58,282	59,813	1/2 year	2,243	4,318	666	7,226	52,586	(5,695)	(1,153)	(205)	(1,358)
NE/W	8852-0401-21J57	Rpl Mn,Pine-Harrison,Butler	1/31/22	16,341	366	15,975	16,341	1/2 year	-	613	197	809	15,532	(443)	(90)	(16)	(106)
NE/W	8854-0403-21J81	Replace Distribution Main	1/31/22	495,551	11,389	484,161	495,551	1/2 year	-	18,583	5,962	24,545	471,005	(13,156)	(2,663)	(473)	(3,136)
NE/W	8854-0403-21J82	Replace Transmission Main	1/31/22	738,154	13,521	724,633	738,154	1/2 year	-	27,681	8,881	36,562	701,592	(23,041)	(4,665)	(828)	(5,493)
NE/W	8854-0402-21K79	Rpl/Incase 500' 2" PE	6/30/22	242,357	3,490	238,867	242,357	1/2 year	-	9,088	2,916	12,004	230,353	(8,514)	(1,724)	(306)	(2,030)
NE/W	8854-0401-22J28	Rpl rectifier/anode HWY BB	7/31/22	36,648	469	36,179	36,648	1/2 year	-	1,374	441	1,815	34,833	(1,346)	(273)	(48)	(321)
NE/W	8854-0403-14J55	PvC Replacement -Kirksville	8/31/22	512,340	5,738	506,602	512,340	1/2 year	-	19,213	6,164	25,377	486,963	(19,639)	(3,976)	(706)	(4,682)
NE/W	8854-0402-22K13	Repl 3" St with 2" Poly	10/31/22	62,526	500	62,026	62,526	1/2 year	-	2,345	752	3,097	59,429	(2,597)	(526)	(93)	(619)
NE/W	8852-0401-20J83	Rpl Main, Rich Hill	2/28/23	3,828,135	6,125	3,822,010	3,828,135	1/2 year	-	-	47,852	47,852	3,780,283	(41,727)	(8,448)	(1,500)	(9,948)
		Check to 100		5,991,865	43,130	5,948,735	5,991,865		2,243	83,215	73,831	159,289	5,832,576	(116,159)	(23,516)	(4,176)	(27,692)
				5,991,865	43,130												
SE	8853-0404-16J33	HWY 53 PVC Rplcmnt Quin MO	11/30/21	634,038	16,231	617,806	634,038	1/2 year	23,776	45,771	7,056	76,603	557,434	(60,372)	(12,222)	(2,170)	(14,393)
SE	8853-0404-18J14	Rpl PVC, Neelyville, MO	11/30/21	2,134,854	54,652	2,080,202	2,134,854	1/2 year	80,057	154,115	23,757	257,930	1,876,925	(203,277)	(41,154)	(7,308)	(48,462)
SE	8853-0404-18J14	Rpl PVC, Neelyville, MO	11/30/21	126,579	3,240	123,339	126,579	1/2 year	4,747	9,138	1,409	15,293	111,286	(12,053)	(2,440)	(433)	(2,873)
SE	8853-0403-21K92	Replace 6' of 2" Steel Main	12/31/21	8,980	221	8,759	8,980	1/2 year	337	648	100	1,085	7,895	(864)	(175)	(31)	(206)
SE	8853-0401-20J100	Repl 120' STL Mn Cooter, MO	12/31/21	285,182	7,023	278,159	285,182	1/2 year	10,694	20,587	3,174	34,455	250,727	(27,433)	(5,554)	(986)	(6,540)
SE	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	6/30/22	2,947	42	2,905	2,947	1/2 year	-	111	35	146	2,801	(104)	(21)	(4)	(25)
SE	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	6/30/22	336,188	4,841	331,347	336,188	1/2 year	-	12,607	4,045	16,652	319,536	(11,811)	(2,391)	(425)	(2,816)
SE	8853-0401-21K17-A	ISRS-Instl 1560' of 1.25" PVC	6/30/22	9,447	136	9,311	9,447	1/2 year	-	354	114	468	8,979	(332)	(67)	(12)	(79)
SE	8853-0403-19J18	Rpl PVC Mn,Old Cape Rd.,Jackson	6/30/22	102,861	1,481	101,379	102,861	1/2 year	-	3,857	1,238	5,095	97,766	(3,614)	(732)	(130)	(862)
SE	8853-0405-22J89	Inst 1000' 4" PE Sikeston	8/31/22	29,332	329	29,004	29,332	1/2 year	-	1,100	353	1,453	27,880	(1,124)	(228)	(40)	(268)
SE	8853-0403-22J55	ISRS PVC Replacement	11/30/22	243,362	1,558	241,805	243,362	1/2 year	-	9,126	2,928	12,054	231,308	(10,497)	(2,125)	(377)	(2,502)
		Check to 100		3,913,770	89,755	3,824,015	3,913,770		119,611	257,415	44,208	421,234	3,492,536	(331,479)	(67,108)	(11,917)	(79,025)
				3,913,770	89,755												
				9,905,635	132,884												

**
AFUDC Mid-States Gas Missouri did not book any AFUDC during 2022. 2021 had a \$465 debit/reversal-Pass
CIAC This is not new business, there would be no Contributions related to these assets.
Repairs 2021 Projects were evaluated against 2021 repairs study. Projects either capitalized in 2021 or not analyzed in 2021.
There is not enough data to analyze 2022/2023 projects at this time.
No Repairs taken.

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

Case No. GT-2023-0229

	Current ISRS	GT-2022-0118	Total
Total ISRS Revenues	\$ 1,244,558	\$ 890,286	\$ 2,134,844
<i>West and Northeast Districts (WEMO / NEMO)</i>	771,989	348,255	1,120,244
<i>Southeast District (SEMO)</i>	472,569	542,031	1,014,600

Rate District & Class	Number of Customers	Customer Charge	Ratio to Residential Customer Charge	Weighted Customer Numbers	Customer Percentage	ISRS Charge	ISRS Revenues
<i>Northeast and West Districts</i>							
Firm Residential	19,045	22.00	1.0000	19,045	72.7830%	3.57	\$ 815,348
Small Firm GS	2,672	33.79	1.5359	4,104	15.6838%	5.48	175,697
Medium Firm GS	379	136.13	6.1877	2,345	8.9623%	22.08	100,400
Large Firm GS	18	750.00	34.0909	614	2.3451%	121.62	26,271
Interruptible Large Volume	2	650.00	29.5455	59	0.2258%	105.41	2,530
<i>Total WEMO / NEMO</i>	22,116			26,167	100.0000%		\$ 1,120,244
<i>Southeast District</i>							
Firm Residential	26,742	15.00	1.0000	26,742	69.6413%	2.20	\$ 706,580
Small Firm GS	3,295	25.10	1.6733	5,514	14.3586%	3.68	145,682
Medium Firm GS	519	140.00	9.3333	4,844	12.6147%	20.55	127,989
Large Firm GS	24	750.00	50.0000	1,200	3.1250%	110.09	31,707
Interruptible Large Volume	2	750.00	50.0000	100	0.2604%	110.09	2,642
<i>Total SEMO</i>	30,582			38,400	100.0000%		\$ 1,014,600
Total Missouri	52,698			64,566	100.0000%		\$ 2,134,844

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

<u>Description</u>	<u>Percent</u>	<u>Cost Rate</u>	<u>Cost of Capital</u>
Common	53.00%	9.80%	5.19%
Long term	47.00%	4.70%	2.21%
Total	<u>100.00%</u>		<u>7.40%</u>

*per Rate Case GR-2018-0013

Liberty Utilities
Missouri Jurisdiction
ISRS Property Taxes

Rate District	2022 Average Rate	ISRS Property Taxes
WEMO / NEMO	2.167%	\$1,248,508
SEMO	1.527%	<u>\$1,009,610</u>
		\$2,258,118

The above rendered property equals the plant in service used for the 2022 property tax returns (plant in service is as of 12/31/2022).
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2019 calendar year property taxes.

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	PROPERTY TAX RATE	PROPERTY TAXES
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ADDITIONS - MAIN REPLACEMENTS, WEST AND NORTHEAST DIVISIONS

3762	8852-0401-20J83	Rpl Main, Rich Hill	Feb-23	3,828,135	2.167%	82,954
3762	8852-0401-21J09	Rpl 250' PVC, 3 N West, Butler	Nov-21	59,813	2.167%	1,296
3762	8852-0401-21J57	Rpl Mn, Pine-Harrison, Butler	Jan-22	16,341	2.167%	354
3762	8854-0401-22J28	Rpl rectifier/anode HWY BB	Jul-22	36,648	2.167%	794
3762	8854-0402-21K79	Rpl/Incase 500' 2" PE	Jun-22	242,357	2.167%	5,252
3762	8854-0402-22K13	Repl 3" St with 2" Poly	Oct-22	62,526	2.167%	1,355
3762	8854-0403-14J55	Pvc Replacement -Kirksville	Aug-22	512,340	2.167%	11,102
3761	8854-0403-21J81	Replace Distribution Main	Jan-22	495,551	2.167%	10,738
3671	8854-0403-21J82	Replace Transmission Main	Jan-22	738,154	2.167%	15,995

TOTALS - WEST AND NORTHWEST

5,991,865

129,841

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

3762	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	Jun-22	2,947	1.527%	45
3761	8853-0403-21K92	Replace 6' of 2" Steel Main	Dec-21	8,980	1.527%	137
3762	8853-0401-20J100	Repl 120' STL Mn Cooter, MO	Dec-21	285,182	1.527%	4,354
3762	8853-0401-21K17	ISRS-Instl 1560' of 1.25" PVC	Jun-22	336,188	1.527%	5,132
3762	8853-0401-21K17-A	ISRS-Instl 1560' of 1.25" PVC	Jun-22	9,447	1.527%	144
3762	8853-0403-19J18	Rpl PVC Mn, Old Cape Rd, Jackson	Jun-22	102,861	1.527%	1,570
3762	8853-0404-16J33	HWY 53 PVC Rplcmnt Qulin MO	Nov-21	634,038	1.527%	9,679
3762	8853-0404-18J14	Rpl PVC, Neelyville, MO	Nov-21	2,134,854	1.527%	32,591
3762	8853-0404-18J14	Rpl PVC, Neelyville, MO	Nov-21	126,579	1.527%	1,932
3762	8853-0403-22J55	ISRS PVC Replacement	Nov-22	243,362	1.527%	3,715
3762	8853-0405-22J89	Inst 1000' 4" PE Sikeston	Aug-22	29,332	1.527%	448

TOTALS - SOUTHEAST MISSOURI

3,913,770

59,749

TOTAL ISRS ELIGIBLE ADDITIONS

\$9,905,635

\$189,589

Appendix C

- Schedule 1 Tax Rate Calculation
- Attachment 1 ISRS Tariff Sheets
- Attachment 2 Customer Notice Examples
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**Liberty Utilities
Missouri Jurisdiction
Statutory Tax Rate**

Line No.	Federal					State					Combined Effective Rate
	PreTax	State	PreTax less State	Statutory Rate	Effective Rate	PreTax	Federal*	PreTax less Fed	Statutory Rate	Effective Rate	
Iteration 1	100.0000%	4.0000%	96.0000%	21.0000%	20.1600%	100.0000%	10.0800%	89.9200%	4.0000%	3.5968%	23.7568%
Iteration 2	100.0000%	3.5968%	96.4032%	21.0000%	20.2447%	100.0000%	10.1223%	89.8777%	4.0000%	3.5951%	23.8398%
Iteration 3	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 4	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%
Iteration 5	100.0000%	3.5951%	96.4049%	21.0000%	20.2450%	100.0000%	10.1225%	89.8775%	4.0000%	3.5951%	23.8401%

Combined Statutory Federal & State Income Tax Rate 23.8401%

* Mo. Rev. Stat. § 143.171
Revenue Gross-up Factor 1.31303

Appendix C
Attachment 1 - Proposed Tariff Revision

FORM NO. 13

P.S.C. MO. No. 2
 Cancelling P.S.C. MO. No. 2

13th Revised SHEET No. 19

12th Revised SHEET No. 19

Liberty Utilities (Midstates Natural Gas) Corp.
 d/b/a Liberty Utilities

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

SCHEDULE OF RATES

INFRASTRUCTURE SYSTEM REPLACEMENT SURCHARGE (“ISRS”)

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

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

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

Type of Service	Per Bill Per Month	
	Northeast/West	Southeast
Residential Firm Service	\$3.57	\$2.20
Small Firm General Service	5.48	3.68
Medium Firm General Service	22.08	20.55
Large Firm General Service	121.62	110.09
Interruptible Large Volume Service	105.41	110.09

DATE OF ISSUE: March 17, 2023
month day year

DATE EFFECTIVE: August 1, 2023
month day year

ISSUED BY: Matthew DeCoursey
name of officer

Vice President, Rates & Regulatory Strategy Joplin, MO
title address

Appendix C
Attachment 2 - Customer Notice Examples

INITIAL NOTICE

ISRS

Each year, your local natural gas utility spends millions of dollars on its extensive pipeline facilities used to deliver natural gas to its customers. The infrastructure system replacement surcharge (ISRS) covers only a part of the expenses that the Company must incur to maintain and upgrade its system and to relocate facilities in connection with local, state and federal public improvement projects and safety requirements. In general the ISRS charge to cover these costs is smaller for residential customers, while larger users in other customer classes are charged a greater amount. The amount of the charge may be adjusted periodically, and is being implemented in accordance with Sections 393.1009, 393.1012 and 393.1015 of the Revised Statutes of Missouri. Liberty Utilities filed in March 2023 seeking to recover an additional \$472,569 in the Southeast District, and \$771,989 in the combined Northeast and West Districts.

ANNUAL NOTICE

ISRS

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

Glossary of Terms

Account Number

This is your 16 digit account number.

Authorized Payment Center

Check our website for a list of authorized payment agencies, where you can pay your bill in person. Please bring your bill to ensure the payment can be accurately posted to your account.

Balance Deferred to Payment Arrangement

This is the original amount that has been put on a Special Payment Arrangement (SPA) plan.

Balance Forward

This amount is the difference between the Total Amount Due on your last statement and all the Payments Received and posted to the account prior to the current billing period.

Bill Date

This is the date when your statement was generated.

Budget Billing

Levelized Budget Billing allows you to spread out payments over the year, avoiding high and low fluctuations in your monthly bill. The statement will also show the Budget Settlement Amount.

Budget Installment

For customers enrolled in Levelized Budget Billing. This is your budget payment amount due. This amount may vary from month to month as it is calculated by taking an average of your last 13 statements.

Budget Settlement Amount

This is the cumulative running balance of your budget account, not including any other Special Payment Arrangements. This amount will be due if you chose to cancel the budget billing or if the account is closed.

Cancelled Budget

This is when a Budget Billing Program has been cancelled.

Cancelled Payment Arrangement

This is when a Special Payment Arrangement has been cancelled.

Current

Meter read recorded or estimated on reading date.

Current Charges

This amount is the total of charges you incurred and any appropriate taxes for the billing period.

Customer Service Phone Number

Call this number to talk to Customer Service Representatives, automated service by phone and if you have any concerns about your statement.

Deposit Interest

Interest applied to your account if we have a Security Deposit from you. This amount is calculated for the billing period and will be aggregated under Miscellaneous Charges/Credits.

Deposit Refund

If you have maintained regular and full payments towards your account for the prescribed period of time, the security deposit that was required from you would be refunded by applying it against current charges and will be aggregated under Miscellaneous Charges/Credits.

Due Date

This is the date by which we need to receive your payment. To avoid late payment charges, please ensure that you allow sufficient time for your payment to reach us especially if you are mailing your payment.

E-Bill

Go paperless and receive an e-mail instead of a paper bill each month. Sign up at www.libertyutilities.com We also offer recurring monthly payments through Autopay.

Emergency Phone Number

If you suspect a gas leak, leave the premises and call this number immediately.

Enclosed Amount

Enter the amount of payment you are making.

Estimated Bill

If the word "Estimated" appears next to your latest meter reading (shown under usage information) your usage for this period was estimated based on your prior usage history. During the next billing cycle your meter will be read and, if necessary, a billing adjustment will be made to reflect actual usage.

Late Payment Fee

This charge is the penalty for making a late payment or not making a payment at all.

Liberty Utilities Address

Please use this address to send us written correspondence only.

Mailing Address

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

Meter Number

This is the meter(s) number at the service location where the usage is measured. You may have multiple meter numbers if your meter has been changed or if you have more than one meter installed.

Miscellaneous Charges/Credits

This amount is the total of all Miscellaneous Charges/Credits applied to your account and are unique for the billing period.

Missouri ISRS Charge

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

Monthly Consumption Chart

This graph illustrates usage at the service address on a monthly basis.

Multiplier

The factor by which the difference between current and previous meter reads has to be multiplied to get to the billing units.

Next Meter Read

This is the approximate date when we would take the meter read at the service location for creating your next statement. For final bills this would be blank.

Number of Days

The number of days in the current billing period for which the usage is measured.

Payment Applied to Payment Arrangement

This amount will appear on your statement if you make an overpayment while your account is on a Special Payment Arrangement (SPA).

Payment Arrangement Installment

This is the amount that you are required to pay per the Special Payment Arrangement (SPA) agreement for your account (until the Payment Arrangement is paid in full) in addition to the current charges, taxes and miscellaneous charges/credits for the billing period.

Payment Coupon

Include this portion of your statement if you are mailing a payment or take it with you when you are making a payment at one of our authorized payment locations.

Payment Reversal

This amount represents a payment received and applied to your account and then reversed for any reasons.

Payments Received

This amount is the total of all payments received and posted to your account (regardless of the payment method). It takes 2 business days to post the payments to your account. If you have recently made a payment it may not have posted to your account at the time of billing.

Previous

Meter read recorded on the previous meter reading date.

Previous Balance

This is the Total Amount Due from your previous statement.

Purchased Gas Adjustment (PGA)

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

Rate Code

The rate code specifies the rate at which the service address is being billed per the local Public Utility Commission.

Read Type

The method by which the meter read was acquired for billing.

Reconnection Charge

This is the administration cost of reconnecting your service.

Refund Check Mailed Separately

After finalizing your account, if a credit remains, a check for the credit amount will be issued to you.

Remaining Payment Arrangement

This amount represents the difference between the Initial Special Payment Arrangement (SPA) and the installments that have been billed to your account.

Remittance Address

This is the address for mailing a payment. Ensure that this address is visible through the return envelope window.

Service Address

This address specifies where the service (gas/water/electricity) is being supplied and measured.

Service Dates

Start and end of the service period for which the current statement is provided.

Special Message

We will use this section to communicate regulatory and important messages to you.

Special Payment Arrangement

An extended payment plan where past-due bills may be paid in installments over a specified time period. The statement will also show the Remaining Payment Arrangement Amount.

Taxes

These are one or various taxes that you are billed for the billing period.

Total Amount Due / Amount Due

This amount is the cumulative charge including Balance Forward, Voided Charges/Credits, charges for the current billing period and Miscellaneous Charges/Credits.

Unpaid Deposit Reversal

The unpaid deposit amount credited to the account.

Update Phone/address

This box must be checked if you are informing us of a change of address and/or telephone number.

Usage

Commodity units recorded at the meter for the billing period.

Void & Misc Chg/Credits

This amount is the total of all Miscellaneous Charges/Credits and all Voided Charges/Credit that are applied to your account for the billing period.

Voided Budget Installment

This is the voided budget amount applied to your account if for any reason we had to cancel your budget statement.

Voided Charges/Credits

This is a charge or credit that was previously applied to the account that had to be cancelled for any reason.

Billing Codes and Definitions

Commodity Charge/Cost/Gas Charge

This charge reflects the cost for gas (as approved in our tariff by the applicable regulatory commission) used during the current billing period, before taxes and other charges. This is the dollar amount that is approved by the regulatory commission to be charged per unit of gas and does not reflect the variance in market prices for natural gas. (This is the charge that Liberty Utilities collects to distribute the gas to our customer.)

Customer Charge/Facility Charge/Delivery Charge

This base rate is called a customer charge in Iowa, a facility charge in Illinois, and a delivery charge in Missouri. This portion of the gas service charge is a fixed amount each month and is not affected by the amount of gas used. This charge covers the cost of operating and maintaining our natural gas facilities and customer account records and allows us to provide safe, reliable service. It is that portion of the total gas rate that covers the general costs of doing business unrelated to fuel expenses.

PGA (Purchased Gas Cost Amount) CGA (Cost of gas amount) GCA (Gas Cost Amount)

This charge reflects market increases and decreases in the price we pay for gas supplies without markup or other charges. It is a significant portion of the bill and is determined by the market demand price for natural gas. The factor is the difference between the actual purchased gas costs and the cost of gas (commodity charge) filed through our tariffs with the appropriate regulatory commission.

When reflected on the customer's bill as "PGA" or "CGA", it is the difference between what we expect to pay for the gas supplies (which are part of the commodity charge) and the actual market price for the gas supplies that we purchase to provide to our customers. When reflected on the customer's bill as "GCA", it is the actual market price for the gas supplies that we purchase to provide to our customers.

It is a pass-through cost and the Gas Company does not earn a profit on these costs. The adjustment amount will vary monthly as it is based on the market demand price and the amount of gas the customer uses.

The price of natural gas is market driven and is unregulated; regulatory agencies regulate the delivery and service of natural gas – not the cost, which is mostly driven by the open market forces of supply and demand. (See "Commodity Charge/Cost/Gas Charge")

ISRS

The Missouri Infrastructure system replacement surcharge is a set, monthly charge that covers only a part of the expenses that the company must incur to maintain and upgrade its systems and to relocate facilities in connection with local, state, and federal public improvement projects and safety requirements. The charge is typically smaller for residential customers than for larger users in other customer classes.

Franchise Fee

A fee that is paid to towns and cities for the use of alleys, streets and rights-of-way for gas lines to provide your service. It is based on the dollar amount of each customer's bill and is remitted to the appropriate town, city, or municipal governmental entity. Liberty Utilities does not make a profit from this fee and it is a pass-through cost.

The Rider Franchise Fee factor on a customer's bill will adjust up and down periodically to recover franchise fees already paid. This change is primarily attributable to the need to collect franchise fees already paid to the cities.

Reminders:

1. Franchise fee is applicable to customer's inside the city limits
2. Franchise fee is charged by your city for the use of alleys, streets, and rights-of-ways for gas lines to provide your service.
3. Franchise fees are not tax exempt and a tax exemption certificate does not apply for franchise fees.

Rider FF (Franchise Fee)

Gross receipts fee imposed by the city for the company's use of its streets, alleys, and other public rights of way in the conduct of Company business, which includes an amount to allow total recovery of this fee.

The Rider Franchise Fee factor on a customer's bill will adjust up and down periodically to recover franchise fees already paid. This change is primarily attributable to the need to collect franchise fees already paid to the cities.

Reminders:

1. Franchise fee is applicable to customer's inside the city limits
2. Franchise fee is charged by your city for the use of alleys, streets, and rights-of-ways for gas lines to provide your service.
3. Franchise fees are not tax exempt and a tax exemption certificate does not apply for franchise fees.

Sales Tax

Applicable City, State, and other sales taxes. The base, GCR and other charges such as service charges are added together and multiplied by the applicable Tax Percentage, then rounded off.

Surcharge

Any additional amount or charge to be billed, if applicable

Delivery Charge – Commodity

This charge reflects the cost for gas (as approved in our tariff by the applicable regulatory commission) used during the current billing period, before taxes and other Charges. This is the dollar amount that is approved by the regulatory commission to be charged per unit of gas and does not reflect the variance in market prices for natural gas. (This is the charge that Liberty Utilities collects to distribute the gas to our customers. Same as “Commodity Charge/Cost/Gas Charge”).

Distribution Charge

The charge for delivering natural gas and providing safe and reliable service to your home or business. The total dollar amount of this charge will vary and is calculated by multiplying the number of units of gas consumed by the Distribution Charge factor to arrive at a total dollar amount. The Distribution Charge factor can vary from month to month; based on changes in different factors, such as the WNA factor. The Distribution Charge also includes the appropriate Commodity Charge factor.

Rate Code

Identifies the rate schedule used to calculate the amount of your bill, based on the type of service you received, as approved by the state public utilities commission. (See “Tariff”)

GCR- Gas Cost Recovery

Monthly or quarterly adjustment for the change in the price of natural gas purchased to serve customers. (Included in the cost to purchase gas used by the customer. Liberty Utilities does not mark up the cost to purchase gas.)

Ad Valorem Tax Surcharge

This rider is applicable to every bill for service provided under each of the Company’s sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for interruptible Sales & Transportation Services.

Net Monthly Charge

The Ad Valorem Tax Surcharge shall be applied to the delivery charge on a customer’s regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as: The sum of: The total Ad Valorem taxes levied for the year

Minus: The ad Valorem taxes included in the company's current rates as approved by the Commission.

Plus: Any amount under-collected by prior Ad Valorem Tax Surcharges or

Minus: Any amount over-collected by prior Ad Valorem Tax Surcharges

Definitions and Conditions

1. The Ad Valorem Tax Surcharge is intended to recover charges in the real estate and personal property taxes.
2. The Ad Valorem Tax Surcharge shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission.

Energy Conversion Factor

This is a factor that is used to convert one gas usage measurement to another gas usage measurement or to convert gas usage measurements to therms or BTU's.

1 CF (cubic foot) = approx. 1,000 BTU's

1 CCF (hundred cubic feet) = 100 CF= approx. 100,000

BTU's = 1 therm 1 therm = 100,000 BTU's = 100 CF= 0.1 MCF

10 therms = 1 MCF

1 MCF= 10 CCF= 1,000 CF= 10 therms

Elevation Factor

This is the factor used to determine the actual usage, based on atmospheric pressure. The usage registered on the meter is multiplied by this factor to determine the actual gas usage. Standard atmospheric pressure is defined as the pressure of the air at sea level; one standard atmosphere at zero degrees centigrade is equal to 14.695 pounds per square inch (1.033 kilograms per square centimeter). Natural gas that is distributed to a location that is at a higher elevation fills a larger space, since the atmospheric pressure is less than at sea level. Liberty Utilities meters are calibrated to register a unit of gas based on normal (sea level) atmospheric pressure.

Estimated Bill

If the word "Estimated" appears next to your latest meter reading (shown under usage information), your usage for this period was estimated based on your prior usage history. During the next meter reading period your meter will be read and if necessary, a billing adjustment will be made to reflect your actual usage.

Fixed Factor

The factor used to determine the actual usage, based on the delivery pressure, when the delivery pressure is different from the pressure the meter is calibrated to register. This situation is normally found when more than the normal gas pressure is needed to meet the demands of the customer. In most situations, a gas valve is attached at the meter so that more ounces or pounds of pressure are sent through the regulator. (See "Pressure Factor")

Meter Multiplier

Corrects the metered volume to the standard billing measurement. If a meter is calibrated to register gas at a different unit of measure than the billing unit of measure, the meter multiplier corrects it to the billing measurement. For example, if the meter registers gas usage in MCF, the meter multiplier would be applied to the MCF usage to determine CCF usage (1 MCF equals 10 CCF).

Pressure Factor

Gas volume can vary depending on elevation, local Atmospheric pressure or the need for increased delivered pressure. The pressure factor converts the metered gas used to the actual gas usage. (See "Fixed Factor" and "Elevation Factor")

Tariff

A document, approved by the responsible regulatory agency, listing the terms and conditions, including a schedule of prices, under which utility services will be provided. (Usually referred to as a tariff sheet or rate schedule.)

WNA- Weather Normalization Amount

The WNA is a heat load adjustment which allows the company to provide affordable rates to our customers. If the temperature outside is COLDER than normal, you may use MORE gas and WNA will reflect a CREDIT to your account.

If the temperature outside is WARMER than normal, you may use LESS gas and the WNA will reflect a DEBIT to your account to balance the charges deducted from your bill during the cooler temperature months.

Appendix C
Attachment 4 - CSR Script

MISSOURI ISRS CHARGE

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

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

The ISRS covers the costs for:

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

The ISRS does NOT apply to:

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

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

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

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

Attachment 5 is a sample residential bill for a Northeast Missouri customer. As you can see, the monthly ISRS charge on that sample bill is \$1.11.

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

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



Liberty Utilities
 2751 North High Street
 Jackson, MO 63755
 Visit our website at www.libertyutilities.com

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

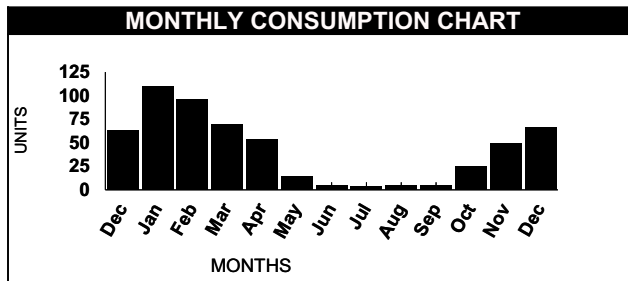


>000035 7459988 0001 092170 10Z

[Redacted]

Statement

ACCOUNT INFORMATION	
Account Number:	[Redacted]
Statement #:	9589221
Bill Date:	01/19/2023
Due Date:	02/09/2023
Service Address: [Redacted]	



Meter #	Rate Code	Read Type	# Days	Service Dates	Current	Previous	Multiplier	Usage
14R126583	63-GRF	Actual	28	11/22/22 - 12/20/22	3242	3176	1.11979	73

CALL US IMMEDIATELY IF YOU SMELL GAS: If you suspect a natural gas leak, leave the premises and then call our emergency toll-free number at 1-855-644-8134 or 911. ALL BILLING UNITS ARE CCF (hundred cubic feet).

ACCOUNT ACTIVITY	
Previous Balance:	81.52
Payments Received:	81.52 CR
Balance Forward:	0.00
Current Charges:	
Delivery Charge	22.00
ISRS Charge	1.11
Distribution Commodity 30.0000 units @ 0.32935	9.88
Distribution Commodity 43.9061 units @ 0.38193	16.77
PGA 29.0345 units @ 0.59928	17.40
PGA 44.8716 units @ 0.97910	43.93
WNAR Charge 73.9061 units @ 0.04117	3.05
Taxes:	5.71
Miscellaneous Charges/Credits:	
Total Amount Due:	119.85

SPECIAL MESSAGE
If you suspect a natural gas leak, take these precautions: SMELL for a "rotten egg" odor. LISTEN for an unusual hissing or blowing sound. LOOK for blowing dirt, a bubbling creek or dry spots in moist areas. LEAVE the area immediately. DO NOT smoke, use any telephones, turn on or off appliances or lights or operate vehicles or equipment that could cause sparks. If you suspect a gas leak, don't wait! Call us at 1-855-644-8134 or call 911.

KEEP THIS PORTION FOR YOUR RECORDS

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

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

Payment Coupon

BALANCE FORWARD	CURRENT CHARGES	AMOUNT DUE	ENCLOSED AMOUNT
0.00	119.85	119.85	

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

Service Address: [Redacted]

Account Number: [Redacted]
 Statement #: 9589221
 Bill Date: 01/19/2023
 Due Date: 02/09/2023

[Redacted]

LATE PAYMENT FEE:
 Payments received after the due date are subject to 1.5% per month late fee.

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

157758905877126118900000011985900000011985

00035 7459988 000036 000071 0001/0001

92170-C-AUTOPAYM BRE GEN REV.002

Understanding Your Bill...For additional information please visit www.libertyutilities.com or call 1-855-872-3242.

Distribution Adjustment

The cost of environmental, energy efficiency, and low income assistance programs.

Distribution Commodity

The cost of operating and maintaining the Liberty Utilities natural gas piping system that delivers natural gas to your home or business.

Due Date/Late Charge

Please pay your bill by the due date to avoid a late charge.

Multiplier

Converts the metered unit of measure to the standard billing unit of measure, where applicable.

Prorated Bill

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

Purchased Gas Adjustment (PGA)

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

Rate Code

This code represents the rate used to calculate your bill.

Read Type

If we are unable to read your meter we will estimate your consumption for the month.

Taxes

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

Units

CCF = Hundred Cubic Feet

WNA Amount

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

Missouri ISRS Charge

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

Paying Your Bill...Paying your utility bill has never been easier. We have several convenient payment options.

Authorized Payment Center

Check our website for a list of authorized payment agencies where you can pay your bill in person. Please bring your bill to ensure the payment can be accurately posted to your account.

EFT Payments (Automatic Payment Plan)

Pay your bill automatically from your bank account monthly (Electronic Funds Transfer).

Pay By Mail

Make your check payable to Liberty Utilities using the enclosed payment coupon. Allow 7-10 business days prior to the due date on the front of the bill.

Mail To:

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

Pay In Person

Visit our website at www.libertyutilities.com for our office locations.

Pay Online or By Telephone

Pay by credit/debit card or electronic check on our website or through our automated telephone system.

Payment Posting

Payments may take up to 2 business days to post to your account.

Billing Programs...

Budget Billing

Allows you to spread out payments over the year, avoiding high and low fluctuations in your monthly bill. The statement will also show the Budget Settlement Amount.

Paperless Billing

Go paperless and receive an e-mail instead of a paper bill each month. Sign up at www.libertyutilities.com. We also offer recurring monthly payments through Autopay.

Special Payment Arrangement

An extended payment plan where past-due bills may be paid in installments over a specified time period. The statement will also show the Remaining Payment Arrangement Amount.

Other Information...

For General Correspondence

Please remember to include your 16 digit account number on any correspondence to us.

Mail To:

Liberty Utilities
2751 North High Street
Jackson, MO, 63755

E-mail To:

customerservicemidstates@libertyutilities.com

Glossary of Terms

For a definition of additional billing terms please visit www.libertyutilities.com.

Medical Emergency

If you believe that a medical emergency exists in your home or would exist if service were to be disconnected, you may be protected from disconnection. Please contact us at 1-855-872-3242 for more information.

Illinois Customers Only

When seeking assistance on any issue, you must contact Liberty Utilities prior to contacting the Commission's Consumer Services Division. The Illinois Commission Consumer Services Division telephone number is 1-800-524-0795.

If your primary source of income comes from, Temporary Assistance for Needy Families (TANF), Aid to the Aged, Blind and Disabled (AABD), General Assistance, Supplemental Security Income, Social Security, Veterans Benefits or Unemployment Compensation Benefits, then you may qualify for an extended due date up to 10 days.

Community Energy Assistance Program

You can help others in need to pay their monthly gas bill by donating to our community energy assistance program. All donations are distributed to a local or area non-profit energy assistance agency(ies) that serves your community.

Visit www.libertyutilities.com for information on which agency(ies) received your donation.

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

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

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

CHANGE OF ADDRESS

_____ EFFECTIVE DATE (Day/Month/Year)

_____ ADDRESS

_____ PO BOX

_____ CITY

_____ STATE, ZIP

_____ TELEPHONE NUMBER

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