

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

**Missouri Public Service Commission
Case No. GR-2014-0152**

Billing Determinants Study

Sponsoring Witness:

Christopher D. Krygier

February 2014

Missouri Jurisdiction

Summary of Normalized Margin Revenue at Present Rates

Twelve Months Ended September 30, 2013

Line No.	Description	Base Count Number of Bills	Volumes Mcf	Present Base Customer Charge	ISRS	Present Mcf Base Rate	Normalizing Volume Mcf adjustments	Normalizing base count adjustments	Volume impact base count adjustments	Industrial Volume Mcf adjustments	Total MO Adjusted Counts	Total MO Adjusted Mcf Volumes	Total MO Normalized Present Margin Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	NEMO-DIV 70 & 97												
2	Residential Gas Service	191,960	1,233,649	22.68	3.16	1.1546	(35,086)	(2,327)	(14,449)		189,633	1,184,114	6,267,294
3	Small General Gas Service Com	24,429	32,253	22.68	3.16	0.5778	(10,271)				24,429	21,982	643,947
4	Medium General Service Com	3,243	363,839	100.00	13.94	1.86150	(1,255)				3,243	362,584	1,044,457
5	Large General Gas Service Com	67	26,966	500.00	69.71	1.17130					67	26,966	69,756
6	Small General Gas Service Schools	449	568	22.68	3.16	0.5778					449	568	11,931
7	Medium General Service Schools	386	44,710	100.00	13.94	1.86150					386	44,710	127,209
8	Large General Gas Service Schools	6	65,681	500.00	69.71	1.17130					6	65,681	80,350
9	Small General Service Ind	-	-	22.68	3.16	0.5778					-	-	-
10	Medium General Service Ind	100	27,963	100.00	13.94	1.86150					100	27,963	63,447
11	Large General Gas Service Ind	64	102,952	500.00	69.71	1.17130					64	102,952	157,050
12	Interruptible Ind	7	15,567	500.00	69.71	1.17130					7	15,567	22,222
13	Small General Service Trans	18	20	22.68	3.16	0.5778					18	20	477
14	Medium General Service Trans	18	928	100.00	13.94	1.86150					18	928	3,778
15	Large General Gas Service Trans	59	234,237	500.00	69.71	1.17130					59	234,237	307,975
16	Total Sales	220,806	2,149,334				(46,612)	(2,327)	(14,449)	-	218,479	2,088,272	8,799,891
17	Other Revenues	18,401											
18	Transportation												-
19													
20	Special Transportation												152,233
21	Forfeited Discounts (acct 487)												15,881
22	Misc Other Revenues (acct 488,493)												88,373
23													
24	Total Other Revenues												256,487
25													
26	TOTAL - NEMO	220,806	2,149,334				(46,612)	(2,327)	(14,449)	-	218,479	2,088,272	9,056,378
27													
28	SEMO - DIVISION 72												
29	Residential Gas Service	335,725	1,727,033	13.75	1.04	0.8735	(57,477)	(3,107)	(15,468)		332,618	1,654,088	6,364,266
30	Small General Gas Service Com	22,170	15,802	13.75	1.04	0.4536	(12,524)				22,170	3,279	329,382
31	Medium General Service Com	7,605	513,328	100.00	7.56	1.6607	(1,972)				7,605	511,355	1,667,202
32	Large General Gas Service Com	105	78,864	500.00	37.82	1.4356					105	78,864	169,688
33	Small General Gas Service Schools	867	682	13.75	1.04	0.4536					867	682	13,132
34	Medium General Service Schools	757	35,652	100.00	7.56	1.6607					757	35,652	140,630
35	Large General Gas Service Schools	-	-	500.00	38.72	1.4356					-	-	-
36	Small General Service Ind	-	-	13.75	1.04	0.4536					-	-	-
37	Medium General Service Ind	211	41,367	100.00	7.56	1.6607					211	41,367	91,393
38	Large General Gas Service Ind	86	81,115	500.00	37.82	1.4356					86	81,115	162,701
39	Interruptible Ind	59	50,893	500.00	37.82	1.4356					59	50,893	104,794
40	Small General Service Trans	20	72	13.75	1.04	0.4536					20	72	328
41	Medium General Service Trans	6	460	100.00	7.56	1.6607					6	460	1,410
42	Large General Gas Service Trans	144	530,261	500.00	37.82	1.4356					144	530,261	838,689
43	Total Sales Revenue	367,755	3,075,528				(71,973)	(3,107)	(15,468)	-	364,648	2,988,088	9,883,614
44	Other Revenues	30,646											
45	Transportation												-
46													
47	Special Transportation												232,883
48	Forfeited Discounts (acct 487)												11,210
49	Misc Other Revenues (acct 488)												324,671
50	Total Others Revenues												568,763
51													
52	Total SEMO	367,755	3,075,528				(71,973)	(3,107)	(15,468)	-	364,648	2,988,088	10,452,378
53													
54	WEMO-DIV 29 & 71												
55	Residential Gas Service	39,438	231,152	20.17	1.97	1.0682	(1,382)	(754)	(4,391)		38,684	225,379	1,097,214
56	Small General Gas Service Com	5,944	6,562	20.17	1.97	0.5944	(2,103)				5,944	4,459	134,251
57	Medium General Service Com	392	38,407	100.00	9.78	2.219	(145)				392	38,262	127,937
58	Large General Gas Service Com	35	29,867	500.00	48.92	1.5115					35	29,867	64,355
59	Small General Gas Service Schools	142	228	20.17	1.97	0.5944						228	136
60	Medium General Service Schools	89	4,997	100.00	9.78	2.219						4,997	11,088
61	Large General Gas Service Ind	11	1,300	500.00	48.92	1.5115					11	1,300	8,004
62	Interruptible	59	50,893	500.00	48.92	1.5115					59	50,893	109,311
63	Total Sales Revenue	46,110	363,406				(3,630)	(754)	(4,391)	-	45,125	355,385	1,552,295
64	Other Revenues												
65	Transportation												-
66	Forfeited Discounts (acct 487)												2,465
67	Misc Other Revenues (acct 488)												19,479
68	Total Others Revenues												21,944
69													
70	Total WEMO	46,110	363,406				(3,630)	(754)	(4,391)	-	45,125	355,385	1,574,239
71	Total Missouri												
72	Total Sales	634,671	5,588,268				(122,215)	(6,188)	(34,308)	-	628,252	5,431,745	20,235,800
73	Total Other Revenues												847,195
74	Total Missouri	634,671	5,588,268				(122,215)	(6,188)	(34,308)	-	628,252	5,431,745	21,082,995

	A	B	E	Q	AC	AO	BA	BM	BY	CK	CW	CX	CY	CZ	DA	DB	DC	DD	DE
1	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities																		
2	Missouri Jurisdiction																		
3	Customer Count Summary												Adjustment Calculation						
4														Sep-13	Apr-14				
5			Sep-05	Sep-06	Sep-07	Sep-08	Sep-09	Sep-10	Sep-11	Sep-12	Sep-13	Apr-14	Estimated	vs.	vs.	Total			
6	NEMO (70 & 97)													Sep-12 x 6/12	Apr-13 x 7/12	Adjustment			
7	Residential		17,161	16,789	16,204	16,157	15,937	16,067	15,999	15,854	15,675	16,129		(179)	(90)	(179)	(104)	(194)	
8																			
9																			
10	Total NEMO		<u>17,161</u>	<u>16,789</u>	<u>16,204</u>	<u>16,157</u>	<u>15,937</u>	<u>16,067</u>	<u>15,999</u>	<u>15,854</u>	<u>15,675</u>	<u>16,129</u>		<u>(179)</u>	<u>(90)</u>	<u>(179)</u>	<u>(104)</u>	<u>(194)</u>	
11																			
12	SEMO (72)																		
13	Residential		29,810	28,741	28,828	28,496	28,296	28,572	28,444	28,185	27,946	28,244		(239)	(120)	(239)	(139)	(259)	
14																			
15																			
16	Total SEMO		<u>29,810</u>	<u>28,741</u>	<u>28,828</u>	<u>28,496</u>	<u>28,296</u>	<u>28,572</u>	<u>28,444</u>	<u>28,185</u>	<u>27,946</u>	<u>28,244</u>		<u>(239)</u>	<u>(120)</u>	<u>(239)</u>	<u>(139)</u>	<u>(259)</u>	
17																			
18	WEMO (29 & 71)																		
19	Residential		3,502	3,466	3,432	3,366	3,334	3,357	3,322	3,291	3,233	3,298		(58)	(29)	(58)	(34)	(63)	
20																			
21																			
22	Total WEMO		<u>3,502</u>	<u>3,466</u>	<u>3,432</u>	<u>3,366</u>	<u>3,334</u>	<u>3,357</u>	<u>3,322</u>	<u>3,291</u>	<u>3,233</u>	<u>3,298</u>		<u>(58)</u>	<u>(29)</u>	<u>(58)</u>	<u>(34)</u>	<u>(63)</u>	
23																			
24	TOTAL																		<u>(516)</u>
25																			
26																Bills	x12		(6,188)

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Missouri Jurisdiction
 Weather Regression
 Test year Twelve Months Ended September 30, 2013

Schedule COS-2
 WP 2-2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
NEMO- Kirksville (70 & 97)															
RES															
Line No.	Month	No. of Bills	Mcf	Sales per Bill	Base Sales per Bill	Weather Sensitive Sales per Bill	Cycle Actual HDD	Cycle Normal HDD	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	
1	Oct-12	15,752	35,555	2.26	0.2	2.07	270	229	41	0.0124	0.51	1.75	27,534	(8,021)	
2	Nov-12	16,048	94,844	5.91	0.2	5.72	555	541	14	0.0124	0.17	5.74	92,107	(2,737)	
3	Dec-12	16,300	143,447	8.80	0.2	8.61	760	918	(158)	0.0124	(1.95)	10.75	175,263	31,815	
4	Jan-13	16,420	235,806	14.36	0.2	14.17	993	1,168	(176)	0.0124	(2.17)	16.53	271,436	35,629	
5	Feb-13	16,393	212,593	12.97	0.2	12.78	1,106	1,105	0	0.0124	0.00	12.97	212,587	(6)	
6	Mar-13	14,594	194,215	13.31	0.2	13.12	1,039	875	164	0.0124	2.03	11.28	164,649	(29,566)	
7	Apr-13	17,672	168,443	9.53	0.2	9.34	781	581	200	0.0124	2.47	7.06	124,729	(43,715)	
8	May-13	15,013	73,739	4.91	0.2	4.72	363	277	86	0.0124	1.06	3.85	57,778	(15,961)	
9	Jun-13	15,004	25,197	1.68	0.2	1.49	108	84	24	0.0124	0.29	1.38	20,776	(4,421)	
10	Jul-13	17,361	19,471	1.12	0.2	0.93	20	10	10	0.0124	0.12	1.00	17,326	(2,146)	
11	Aug-13	16,167	14,420	0.89	0.2	0.70	5	4	1	0.0124	0.01	0.88	14,184	(236)	
12	Sep-13	15,236	15,917	1.04	0.2	0.85	28	50	(23)	0.0124	(0.28)	1.33	20,193	4,276	
13	Total NEMO	191,960	1,233,649	77		74	6,027	5,843	184			74.51	1,198,563	(35,086)	0.0124
SEMO - Cape Girardeau 72															
RES															
Line No.	Month	No. of Bills	Mcf	Sales per Bill	Base Sales per Bill	Weather Sensitive Sales per Bill	Cycle Actual HDD	Cycle Normal HDD	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	
18	Oct-12	27,741	47,899	1.73	0.6	1.15	176	143	33	0.0125	0.41	1.31	36,449	(11,450)	
19	Nov-12	28,024	135,554	4.84	0.6	4.27	453	391	62	0.0125	0.78	4.06	113,672	(21,881)	
20	Dec-12	28,264	204,289	7.23	0.6	6.66	647	703	(56)	0.0125	(0.70)	7.93	224,138	19,849	
21	Jan-13	28,607	334,486	11.69	0.6	11.12	787	912	(125)	0.0125	(1.56)	13.26	379,193	44,707	
22	Feb-13	28,635	304,779	10.64	0.6	10.07	815	846	(31)	0.0125	(0.39)	11.03	315,938	11,159	
23	Mar-13	24,986	260,321	10.42	0.6	9.85	738	637	101	0.0125	1.27	9.15	228,682	(31,638)	
24	Apr-13	29,787	222,032	7.45	0.6	6.88	519	387	132	0.0125	1.65	5.80	172,735	(49,297)	
25	May-13	26,896	88,193	3.28	0.6	2.71	204	148	55	0.0125	0.69	2.59	69,620	(18,573)	
26	Jun-13	26,932	39,848	1.48	0.6	0.91	49	31	17	0.0125	0.22	1.26	33,951	(5,897)	
27	Jul-13	29,079	32,249	1.11	0.6	0.54	0	2	(2)	0.0125	(0.02)	1.13	32,813	565	
28	Aug-13	30,646	29,106	0.95	0.6	0.38	1	1	(0)	0.0125	(0.00)	0.95	29,126	19	
29	Sep-13	26,128	28,276	1.08	0.6	0.51	6	21	(15)	0.0125	(0.19)	1.27	33,237	4,962	
30	Total SEMO	335,725	1,727,033	62		55	4,394	4,221	172			59.74	1,669,556	(57,477)	0.0125
WEMO- Kansas City Airport (29 & 71)															
RES															
Line No.	Month	No. of Bills	Mcf	Sales per Bill	Base Sales per Bill	Weather Sensitive Sales per Bill	Cycle Actual HDD	Cycle Normal HDD	Deviation	Weather Dependency	Weather Adjustment per Bill	Normal Sales per Bill	Normal Sales Total	Weather Adjustment Total	
37	Oct-12	3,201	6,509	2.03	0.6	1.42	168	146	21	0.0134	0.29	1.75	5,593	(916)	
38	Nov-12	3,306	16,537	5.00	0.6	4.39	397	420	(23)	0.0134	(0.31)	5.32	17,575	1,037	
39	Dec-12	3,351	24,907	7.43	0.6	6.82	655	774	(119)	0.0134	(1.60)	9.03	30,270	5,363	
40	Jan-13	3,378	45,925	13.60	0.6	12.98	869	1,000	(131)	0.0134	(1.76)	15.36	51,879	5,954	
41	Feb-13	3,359	38,559	11.48	0.6	10.86	880	933	(53)	0.0134	(0.71)	12.19	40,930	2,371	
42	Mar-13	2,897	35,044	12.10	0.6	11.48	807	708	99	0.0134	1.32	10.77	31,207	(3,837)	
43	Apr-13	3,587	32,352	9.02	0.6	8.40	585	438	147	0.0134	1.98	7.04	25,267	(7,085)	
44	May-13	3,139	17,027	5.42	0.6	4.81	266	178	87	0.0134	1.17	4.25	13,353	(3,674)	
45	Jun-13	3,161	5,220	1.65	0.6	1.04	69	40	29	0.0134	0.39	1.26	3,973	(1,247)	
46	Jul-13	3,587	4,438	1.24	0.6	0.62	4	2	2	0.0134	0.02	1.21	4,354	(84)	
47	Aug-13	3,456	1,892	0.55	0.6	(0.07)	0	1	(1)	0.0134	(0.01)	0.55	1,915	23	
48	Sep-13	3,016	2,742	0.91	0.6	0.29	4	21	(18)	0.0134	(0.24)	1.14	3,453	711	
49	Total WEMO	39,438	231,152	70		63	4,703	4,662	41			69.88	229,770	(1,382)	0.0134

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L	Base Sales per Bill	Weather Sensitive Sales per Bill
2012	10	2.2721	1.9444	3.4995	2.9948	270	228.8	0.192	1.7524
2012	11	5.8175	5.6768	6.9877	6.8186	554.75	540.95	0.192	5.4848
2012	12	8.6628	10.4266	9.5020	11.4366	760	917.93	0.192	10.2346
2013	1	14.0987	16.5539	12.3501	14.5009	992.5	1168.07	0.192	16.3619
2013	2	12.763	12.7627	13.7344	13.7340	1105.5	1105.47	0.192	12.5707
2013	3	13.136	11.0944	12.9198	10.9117	1039	875.08	0.192	10.9024
2013	4	9.3487	7.0007	9.7623	7.3105	781.25	581.1	0.192	6.8087
2013	5	4.6308	3.5782	4.6357	3.5819	362.75	276.73	0.192	3.3862
2013	6	1.5391	1.2424	1.5150	1.2230	108	84.16	0.192	1.0504
2013	7	1.0486	0.7547	0.4370	0.3145	20	10	0.192	0.5627
2013	8	0.8889	0.8382	0.2533	0.2388	5	3.82	0.192	0.6462
2013	9	1.0439	1.5898	0.5319	0.8101	27.75	50.46	0.192	1.3978
Total		75.25	73.46			6,026.50	5,842.57	2.30	71.16

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L	Base Sales per Bill	Weather Sensitive Sales per Bill
2012	10	1.6983	1.4458	2.7618	2.3513	175.75	142.8	0.572	0.8738
2012	11	4.7504	4.1569	6.2164	5.4397	453	390.665	0.572	3.5849
2012	12	7.1458	7.7240	8.6336	9.3322	647	703.065	0.572	7.1520
2013	1	11.5002	13.2224	10.3811	11.9357	787.25	912.015	0.572	12.6504
2013	2	10.4784	10.8571	10.7269	11.1145	815	846.11	0.572	10.2851
2013	3	10.3217	8.9906	9.7675	8.5079	738	636.91	0.572	8.4186
2013	4	6.9953	5.3599	7.0419	5.3956	519.25	387.125	0.572	4.7879
2013	5	3.1256	2.4347	3.1076	2.4207	203.5	148.37	0.572	1.8627
2013	6	1.3634	1.1110	1.1763	0.9585	48.5	31.02	0.572	0.5390
2013	7	1.0674	1.1034	0.5720	0.5913	0	1.55	0.572	0.5314
2013	8	0.9881	0.9892	0.5782	0.5789	0.5	0.55	0.572	0.4172
2013	9	1.0883	1.4062	0.6468	0.8357	6	21.16	0.572	0.8342
Total		60.52	58.80			4,393.75	4,221.34	6.86	51.94

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L	Base Sales per Bill	Weather Sensitive Sales per Bill
2012	10	1.7919	1.6134	2.8327	2.5504	167.75	146.4	0.615	0.9984
2012	11	4.9204	5.1801	5.8633	6.1728	397	420.41	0.615	4.5651
2012	12	7.565	8.8524	9.2741	10.8523	655	774.38	0.615	8.2374
2013	1	13.4363	15.3661	12.1032	13.8415	869	1000.49	0.615	14.7511
2013	2	11.3618	12.0074	12.2486	12.9446	880	932.65	0.615	11.3924
2013	3	11.9894	10.6017	11.2835	9.9775	807	708.21	0.615	9.9867
2013	4	8.5747	6.5741	8.3487	6.4009	585	437.66	0.615	5.9591
2013	5	5.1282	3.6945	4.1282	2.9741	265.75	178.45	0.615	3.0795
2013	6	1.3511	1.0069	1.5272	1.1381	69	39.57	0.615	0.3919
2013	7	0.9446	0.9121	0.6679	0.6449	4	2.26	0.615	0.2971
2013	8	0.519	0.5246	0.6150	0.6216	0	0.5	0.615	-0.0904
2013	9	0.9086	1.2265	0.6646	0.8971	3.75	21.34	0.615	0.6115
Total		68.49	67.56			4,703.25	4,662.32	7.38	60.18

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L
2012	10	15.7659	14.1300	18.0028	16.1348	270	228.8
2012	11	28.6734	28.0930	30.9134	30.2877	554.75	540.95
2012	12	36.9428	43.5200	40.2194	47.3799	760	917.93
2013	1	60.6444	70.1547	50.7610	58.7213	992.5	1168.07
2013	2	54.245	54.2437	55.8844	55.8830	1105.5	1105.47
2013	3	51.2665	44.0597	52.8693	45.4371	1039	875.08
2013	4	38.4125	29.9482	41.1829	32.1081	781.25	581.1
2013	5	18.9774	15.6446	22.2081	18.3079	362.75	276.73
2013	6	9.7833	8.7911	10.6577	9.5768	108	84.16
2013	7	6.6539	6.2014	6.6678	6.2144	20	10
2013	8	9.1087	9.0273	5.9877	5.9342	5	3.82
2013	9	9.4411	10.8261	7.0192	8.0489	27.75	50.46
Total		339.91	334.64			6,026.50	5,842.57

Small Com Customers	1,947	1,947	89%	10,271
Medium Com Customers	238	238	11%	1,255
Total Customers	2,185	2,185		

Total Volumes	742,714	731,188	11,526
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Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
Missouri Jurisdiction
 Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L
2012	10	9.9781	8.9611	12.4361	11.1685	175.75	142.8
2012	11	19.7235	17.6762	23.1019	20.7039	453	390.665
2012	12	26.0743	27.9142	30.5651	32.7219	647	703.065
2013	1	41.7235	47.2924	35.9605	40.7602	787.25	912.015
2013	2	38.9272	40.1854	37.0281	38.2249	815	846.11
2013	3	37.2111	32.9631	34.0659	30.1769	738	636.91
2013	4	24.1532	19.3671	25.6505	20.5677	519.25	387.125
2013	5	6.8406	5.7662	13.5036	11.3828	203.5	148.37
2013	6	7.812	7.1154	7.5408	6.8683	48.5	31.02
2013	7	6.5867	6.6559	5.6750	5.7346	0	1.55
2013	8	7.9409	7.9436	5.6942	5.6962	0.5	0.55
2013	9	11.5281	12.6665	5.9058	6.4890	6	21.16
Total		238.50	234.51			4,393.75	4,221.34
	Small Com Customers	3,137	3,137	86%	12,524		
	Medium Com Customers	494	494	14%	1,972		
	Total Customers	3,631	3,631				
	Total Volumes	865,991	851,495	14,496			

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

Test year Twelve Months Ended September 30, 2013

Year	Month	Actual Monthly Mcf/Cust	Weather Adjusted Mcf/Cust	Actual Predicted Mcf/Cust	Nor Wthr Predicted Mcf/Cust	Actual hdd_L	Normal hdd_L
2012	10	13.0167	12.0861	18.1237	16.8280	167.75	146.4
2012	11	26.7454	27.9315	32.0369	33.4577	397	420.41
2012	12	42.2789	48.7013	47.6950	54.9401	655	774.38
2013	1	67.4154	76.2809	60.6826	68.6627	869	1000.49
2013	2	62.1035	65.3381	61.3502	64.5455	880	932.65
2013	3	65.1586	58.2952	56.9198	50.9243	807	708.21
2013	4	45.0954	35.8140	43.4467	34.5046	585	437.66
2013	5	30.6716	23.9206	24.0714	18.7731	265.75	178.45
2013	6	8.806	7.5094	12.1306	10.3445	69	39.57
2013	7	5.4008	5.3311	8.1858	8.0802	4	2.26
2013	8	6.3657	6.3900	7.9430	7.9733	0	0.5
2013	9	7.1643	8.1004	8.1706	9.2381	3.75	21.34
Total		380.22	375.70			4,703.25	4,662.32
	Small Com Customers	465	465	94%	2,103		
	Medium Com Customers	32	32	6%	145		
	Total Customers	497	497				
	Total Volumes	188,970	186,722	2,248			

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

NEMO Usage History

Year	Month	Residential Mcf	Residential Customers	Residential Mcf/Cust	Commercial Mcf	Commercial Customers	Commercial Mcf/Cust	Industrial Mcf	Industrial Customers	Industrial Mcf/Cust	hdd_L
2007	10	24509.75	16328	1.5011	36289.73	2386	15.2094	4151.67	16	259.48	167
2007	11	77271.46	16714	4.6232	60660.67	2418	25.0871	7053.67	15	470.24	425
2007	12	186586.97	16974	10.9925	124487.27	2453	50.749	19613.37	17	1153.73	894
2008	1	277855.8	17293	16.0675	160014.65	2440	65.5798	14609.05	16	913.07	1232
2008	2	276588.84	17114	16.1616	158671.85	2442	64.9762	14254.74	16	890.92	1251.75
2008	3	233488.94	17634	13.2408	122925.04	2413	50.9428	6009.21	13	462.25	1032.75
2008	4	149456.31	17308	8.6351	88577.21	2485	35.6448	9193.93	19	483.89	653.5
2008	5	65571.83	16953	3.8679	40209.84	2412	16.6707	3263.54	15	217.57	328.5
2008	6	26026.39	16484	1.5789	23159.27	2384	9.7145	3356.88	12	279.74	87.5
2008	7	25338.89	16242	1.5601	25680.27	2350	10.9278	4037.03	18	224.28	2
2008	8	16868.89	16162	1.0437	21371.74	2341	9.1293	2962.33	15	197.49	0
2008	9	19924.89	16157	1.2332	24998.69	2335	10.7061	3778.9	15	251.93	40.75
2008	10	30850.32	16178	1.9069	37378.87	2322	16.0977	4038.53	15	269.24	234.25
2008	11	87500.49	16756	5.222	73928.44	2417	30.5869	7296.58	15	486.44	536.75
2008	12	216203.42	16940	12.7629	136719.51	2426	56.3559	12478.45	15	831.9	867.25
2009	1	284972.18	16988	16.7749	162359.36	2420	67.0906	11012.2	15	734.15	1177.5
2009	2	243156.96	17048	14.2631	134117.46	2445	54.8538	7286.28	15	485.75	1110
2009	3	196324.09	17131	11.4602	107167.68	2431	44.0838	5652.48	15	376.83	830.5
2009	4	123912.59	17095	7.2485	-7009.85	2418	-2.899	6115.27	15	407.68	624.5
2009	5	54558.96	16818	3.2441	36292.34	2386	15.2105	1945.57	14	138.97	320.75
2009	6	20587.4	16339	1.26	19257.34	2321	8.297	1823.9	14	130.28	76.25
2009	7	26765.57	15986	1.6743	27998.64	2332	12.0063	2326.6	14	166.19	7
2009	8	19112.99	16007	1.194	24349.01	2326	10.4682	1337.42	10	133.74	10
2009	9	18366.56	15937	1.1524	22423.58	2332	9.6156	2699.19	18	149.96	45
2009	10	48792.62	16281	2.9969	52458.7	2345	22.3704	4063.08	15	270.87	313.5
2009	11	86551.84	16618	5.2083	78491.56	2372	33.0909	3736.96	15	249.13	528.75
2009	12	181136.78	16819	10.7698	133616.42	2396	55.7665	8596.9	14	614.06	867.5
2010	1	308571.15	16946	18.2091	177433.07	2403	73.8381	10685.02	16	667.81	1345.5
2010	2	256605.25	16957	15.1327	146075.61	2405	60.7383	12869.1	15	857.94	1346.5
2010	3	227895.65	17159	13.2814	114603.04	2416	47.435	7001.73	15	466.78	1003
2010	4	91215.7	17075	5.3421	56656.25	2400	23.6068	6978.44	14	498.46	520
2010	5	42163.92	16773	2.5138	30457.75	2368	12.8622	2294.4	16	143.4	235.25
2010	6	18643.59	16511	1.1292	20284.06	2361	8.5913	2012.93	14	143.78	101
2010	7	24819.58	16272	1.5253	17900.02	2345	7.6333	3538.14	16	221.13	0
2010	8	18314.35	16143	1.1345	15629.38	2337	6.6878	3982.59	15	265.51	0
2010	9	15389.36	16067	0.9578	29529.83	2475	11.9312	2128.71	15	141.91	30
2010	10	25136.97	16159	1.5556	32436.57	2340	13.8618	2462.52	14	175.89	164
2010	11	68524.79	16513	4.1497	54036.45	2356	22.9357	8731	14	623.64	476.5
2010	12	201492.93	16834	11.9694	127176.29	2380	53.4354	11568.79	15	771.25	973.75
2011	1	276017.04	16869	16.3624	159047.8	2393	66.4638	12695.33	15	846.36	1342.25
2011	2	273509.76	16987	16.1011	154056.67	2389	64.4858	10719.72	15	714.65	1245.5
2011	3	192630.56	17029	11.3119	108776.63	2393	45.4562	6653.37	12	554.45	896.5
2011	4	110210.86	16942	6.5052	76524.65	2383	32.1127	8177.66	18	454.31	582.75
2011	5	64410.01	16716	3.8532	25926.52	2378	10.9027	2989.08	14	213.51	334.75
2011	6	26474.98	16228	1.6314	23936.36	2381	10.0531	2392.63	10	239.26	119.5
2011	7	17988.09	16188	1.1112	19919.01	2386	8.3483	2665.98	15	177.73	5.5
2011	8	13515.09	15998	0.8448	17934.53	2346	7.6447	6187.38	12	515.62	0
2011	9	17532.24	15999	1.0958	30949.38	2368	13.0698	3362.7	14	240.19	77.25
2011	10	28141.87	16065	1.7518	32511.44	2373	13.7006	1944.34	13	149.56	234
2011	11	75273.29	16405	4.5884	55552.66	2384	23.3023	7051.45	13	542.42	484.25
2011	12	158744.83	16695	9.5085	101752.73	2419	42.064	7945.43	13	611.19	819
2012	1	203115.07	16708	12.1568	122819.02	2412	50.92	9708.2	13	746.78	1028.75
2012	2	204833.72	16801	12.1918	122172.45	2421	50.4636	8519.46	13	655.34	964.75
2012	3	149311.4	16903	8.8334	82945	2432	34.1057	7466.66	13	574.36	619.5
2012	4	46716.16	16598	2.8146	35198.51	2383	14.7707	3934.27	13	302.64	372.5
2012	5	37861.83	16497	2.2951	27586.93	2391	11.5378	2356.8	12	196.4	212.75

2012	6	18912.45	16064	1.1773	20204.63	2362	8.554	1990.25	14	142.16	42.75
2012	7	16127.67	15889	1.015	18545.67	2353	7.8817	6341.58	14	452.97	10.5
2012	8	14781.92	15922	0.9284	19566.52	2353	8.3156	5384.81	14	384.63	1.75
2012	9	16327.98	15854	1.0299	26672.33	2350	11.3499	2820.51	14	201.47	61
2012	10	36552.83	16088	2.2721	37444.1	2375	15.7659	4141.46	14	295.82	270
2012	11	95458.9	16409	5.8175	68500.74	2389	28.6734	9526.33	14	680.45	554.75
2012	12	143698.29	16588	8.6628	87739.21	2375	36.9428	2886.4	9	320.71	760
2013	1	235237.4	16685	14.0987	150276.94	2478	60.6444	14687	18	815.94	992.5
2013	2	212886.56	16680	12.763	131544.16	2425	54.245	10291.68	15	686.11	1105.5
2013	3	214261.17	16311	13.136	123193.34	2403	51.2665	9698.4	14	692.74	1039
2013	4	152458.88	16308	9.3487	91997.9	2395	38.4125	5652.09	15	376.81	781.25
2013	5	75101.81	16218	4.6308	45147.24	2379	18.9774	-2032.28	15	-135.49	362.75
2013	6	24915.59	16188	1.5391	23245.05	2376	9.7833	4305.18	18	239.18	108
2013	7	16868.31	16087	1.0486	15723.14	2363	6.6539	6477.31	14	462.67	20
2013	8	13978.29	15726	0.8889	21341.68	2343	9.1087	3641.52	14	260.11	5
2013	9	16363.52	15675	1.0439	22111.15	2342	9.4411	2363.96	14	168.85	27.75

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

SEMO Usage History

Year	Month	Residential Mcf	Residential Customers	Residential Mcf/Cust	Commercial Mcf	Commercial Customers	Commercial Mcf/Cust	Industrial Mcf	Industrial Customers	Industrial Mcf/Cust	hdd_L
2007	10	37577.61	28901	1.3002	33149.45	3916	8.4651	30175.98	35	862.17	104.25
2007	11	106754.95	29318	3.6413	52552.02	3953	13.2942	29161.42	35	833.18	385.5
2007	12	242045.25	29851	8.1084	104454.92	4004	26.0876	10724.94	32	335.15	697.25
2008	1	369427.05	30221	12.2242	161933.15	4030	40.1819	8629.29	31	278.36	902.5
2008	2	363259.98	30235	12.0146	164390.06	4003	41.0667	9429.87	30	314.33	901.5
2008	3	311314.31	30446	10.2251	140733.38	3998	35.2009	9220.05	30	307.34	694.75
2008	4	192670.77	30395	6.3389	86341.46	3981	21.6884	6330.83	30	211.03	446
2008	5	82909.77	29725	2.7892	41987.63	3924	10.7002	3516.06	30	117.2	205
2008	6	38093.11	29141	1.3072	26548.93	3880	6.8425	4633.47	30	154.45	45
2008	7	40887.91	28727	1.4233	26358.66	3846	6.8535	4614.9	30	153.83	0
2008	8	32376.58	28537	1.1345	22645.9	3814	5.9376	3992.47	30	133.08	0
2008	9	31580.35	28496	1.1082	35347.58	3790	9.3265	3513.62	31	113.34	5.25
2008	10	42765.17	28657	1.4923	50233.58	3791	13.2507	21831.11	31	704.23	136.25
2008	11	122278.16	29138	4.1965	63370.26	3816	16.6065	37386.29	31	1206.01	451.5
2008	12	313415.09	29588	10.5926	136778.98	3877	35.2796	26054.91	34	766.32	771.5
2009	1	381620.28	29734	12.8345	165503.81	3876	42.6996	5806.55	29	200.23	981
2009	2	344170.18	29789	11.5536	151744.78	3890	39.0089	9797.93	31	316.06	880.5
2009	3	280225.05	30074	9.3179	122730.09	3882	31.6152	6889.7	30	229.66	574.5
2009	4	148476.62	30085	4.9352	61413.77	3873	15.8569	4605.38	30	153.51	366
2009	5	75694.48	29304	2.5831	41969.37	3831	10.9552	4841.66	30	161.39	172
2009	6	32117.83	28818	1.1145	24563.3	3791	6.4794	2239.09	30	74.64	30.5
2009	7	39946.62	28579	1.3978	27841.38	3764	7.3968	1384.54	30	46.15	0.5
2009	8	34910.55	28324	1.2325	27189.85	3744	7.2622	3124.96	31	100.81	1.25
2009	9	29574.49	28296	1.0452	39917.85	3750	10.6448	3896.94	31	125.71	12.75
2009	10	57881.58	28623	2.0222	55980.42	3744	14.952	15678.08	33	475.09	176.5
2009	11	112681.25	28933	3.8946	67768.01	3805	17.8103	28403.42	34	835.39	372.25
2009	12	257386.28	29294	8.7863	115084.3	3828	30.0638	42334.65	36	1175.96	662.25
2010	1	441129.79	29692	14.8569	195354.48	3852	50.7151	17801.91	32	556.31	1006.75
2010	2	364130.75	29731	12.2475	161630.86	3867	41.7975	12071.36	33	365.8	995.25
2010	3	313324.29	30006	10.4421	139653.54	3892	35.8822	10937.14	33	331.43	705.75
2010	4	126982.89	29838	4.2557	61536.98	3877	15.8723	6668.02	33	202.06	327.25
2010	5	52144.68	29277	1.7811	31075.84	3824	8.1265	4990.89	33	151.24	84.5
2010	6	35489.51	29017	1.2231	25906.87	3809	6.8015	5112.51	33	154.92	19.5
2010	7	32581.52	28761	1.1328	25717.39	3771	6.8198	4722.66	33	143.11	0
2010	8	32940.44	28620	1.151	27062.52	3755	7.2071	5011.54	33	151.86	0
2010	9	26786.84	28572	0.9375	37028.61	3930	9.422	7068.23	34	207.89	10.25
2010	10	39935.82	28749	1.3891	34715.96	3761	9.2305	23676.01	35	676.46	122.5
2010	11	96118.68	29057	3.3079	49045.69	3782	12.9682	20887.82	36	580.22	370.75
2010	12	290700.37	29414	9.8831	126022.32	3834	32.8697	12873.84	35	367.82	769.25
2011	1	409355.08	29627	13.817	185984.02	3864	48.1325	14389.74	33	436.05	1038.5
2011	2	377081.81	29671	12.7088	175258.21	3854	45.4744	14725.06	33	446.21	903.75
2011	3	251746.2	29863	8.43	112778.78	3842	29.3542	10325.08	33	312.88	633.25
2011	4	149597.62	29419	5.0851	68778.09	3832	17.9484	8859.48	33	268.47	342.5
2011	5	70858.19	29044	2.4397	38521.69	3811	10.108	5409.25	32	169.04	146.75
2011	6	38042.41	28839	1.3191	27590.77	3804	7.2531	5744.84	31	185.32	61.5
2011	7	32481.27	28477	1.1406	24832.34	3744	6.6326	5086.37	33	154.13	0
2011	8	25979.47	28113	0.9241	21562.83	3754	5.744	8115.91	32	253.62	0
2011	9	32073.68	28444	1.1276	35692.33	3739	9.546	5187.17	33	157.19	28
2011	10	42459.23	28326	1.4989	41198.94	3748	10.9922	16866.75	33	511.11	148.5
2011	11	112376.21	28672	3.9194	63276.23	3777	16.753	40900.74	33	1239.42	343
2011	12	236577.28	29145	8.1173	114371.77	3818	29.9559	32142.52	34	945.37	601.75
2012	1	302914.97	29390	10.3067	148871.27	3838	38.7888	18542.92	33	561.91	779.75
2012	2	278409.58	29319	9.4959	127770.83	3847	33.2131	13071.02	32	408.47	730
2012	3	195541.49	29180	6.7012	94049.4	3859	24.3714	10431.67	32	325.99	433.5
2012	4	62889.28	29206	2.1533	35158.77	3823	9.1966	10102.32	32	315.7	209
2012	5	47611.56	28919	1.6464	29107.62	3796	7.668	9068.47	31	292.53	112.5

2012	6	32012.41	28561	1.1208	24565.15	3764	6.5263	8235.7	31	265.67	10.5
2012	7	29652.13	28395	1.0443	23530	3734	6.3016	11092.08	33	336.12	3
2012	8	27713.33	28319	0.9786	30530.85	3724	8.1984	6760.63	30	225.35	0
2012	9	28768.55	28185	1.0207	33928.82	3725	9.1084	11064.69	30	368.82	23.75
2012	10	48134.4	28342	1.6983	37467.81	3755	9.9781	26792.1	32	837.25	175.75
2012	11	136076.06	28645	4.7504	74239.11	3764	19.7235	34020.87	32	1063.15	453
2012	12	204398.55	28604	7.1458	96031.73	3683	26.0743	25414.93	33	770.15	647
2013	1	334782.92	29111	11.5002	160343.54	3843	41.7235	16271.97	30	542.4	787.25
2013	2	305349.71	29141	10.4784	147534.26	3790	38.9272	13777.01	30	459.23	815
2013	3	293767.3	28461	10.3217	139318.21	3744	37.2111	13287.83	29	458.2	738
2013	4	199246.87	28483	6.9953	90067.33	3729	24.1532	10074.6	29	347.4	519.25
2013	5	88671.93	28370	3.1256	25405.86	3714	6.8406	9472.69	30	315.76	203.5
2013	6	38505.16	28242	1.3634	28865.51	3695	7.812	6682.32	30	222.74	48.5
2013	7	29495.33	27633	1.0674	23679.23	3595	6.5867	3211.41	29	110.74	0
2013	8	27615.22	27947	0.9881	29103.56	3665	7.9409	7500.03	29	258.62	0.5
2013	9	30414.64	27946	1.0883	42377.18	3676	11.5281	11707.33	30	390.24	6

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

Missouri Jurisdiction

Test year Twelve Months Ended September 30, 2013

WEMO Usage History

Year	Month	Residential Mcf	Residential Customers	Residential Mcf/Cust	Commercial Mcf	Commercial Customers	Commercial Mcf/Cust	Industrial Mcf	Industrial Customers	Industrial Mcf/Cust	hdd_L
2007	10	4194.6	3423	1.2254	6609.76	545	12.128	4885	2	2442.5	95.75
2007	11	14120.49	3492	4.0437	13770.67	551	24.9921	3757.7	2	1878.85	381.5
2007	12	36119.47	3523	10.2525	31247.72	553	56.5058	5020.2	2	2510.1	801
2008	1	54306.8	3578	15.178	35781.78	564	63.4429	7268.5	2	3634.25	1042.25
2008	2	53264.52	3572	14.9117	41385.34	567	72.99	6832.6	2	3416.3	1037.75
2008	3	45441.08	3620	12.5528	36029.13	567	63.5434	4933	2	2466.5	835.25
2008	4	28643.93	3594	7.9699	24957.06	572	43.6312	4697.7	2	2348.85	496.25
2008	5	13184.47	3528	3.7371	11162.2	561	19.897	4629	2	2314.5	210.25
2008	6	4609.52	3467	1.3295	14359.98	557	25.7809	3245.6	2	1622.8	44.5
2008	7	7951.95	3401	2.3381	4335.14	550	7.8821	3423.7	2	1711.85	0
2008	8	7837.38	3352	2.3381	4335.14	550	7.8821	3865.3	2	1932.65	0
2008	9	5247.78	3366	1.5591	5186.67	535	9.6947	3495.4	2	1747.7	19.25
2008	10	6765.9	3381	2.0012	7451.85	537	13.8768	4438	2	2219	146.5
2008	11	17360.64	3423	5.0718	16393.09	555	29.5371	954.8	2	477.4	430.5
2008	12	39127.19	3502	11.1728	30644.11	561	54.6241	1655.7	2	827.85	834
2009	1	56650.51	3526	16.0665	41677.3	569	73.2466	2263	2	1131.5	1090.5
2009	2	45084.71	3538	12.743	34292.13	574	59.7424	1687.9	2	843.95	925.5
2009	3	34638.33	3563	9.7217	29703.98	572	51.93	1486.4	2	743.2	646
2009	4	24374.22	3535	6.8951	21374.06	570	37.4984	1373.7	2	686.85	453
2009	5	10537.57	3444	3.0597	10074.73	558	18.0551	1177.7	2	588.85	204.25
2009	6	3952.75	3381	1.1691	3953.5	550	7.1882	1180.2	2	590.1	33
2009	7	3872.58	3364	1.1512	3853.08	553	6.9676	935.8	2	467.9	1.5
2009	8	3686.24	3338	1.1043	4508.21	553	8.1523	1450.9	2	725.45	1.5
2009	9	3080.04	3334	0.9238	5031.23	550	9.1477	807.8	2	403.9	13
2009	10	9163.09	3382	2.7094	9390.02	556	16.8885	1019.2	2	509.6	225.25
2009	11	16959.86	3401	4.9867	13289.09	561	23.6882	1151.4	2	575.7	435.5
2009	12	37189.29	3469	10.7205	27376.69	568	48.1984	1918.4	3	639.47	777.5
2010	1	61239.16	3492	17.537	43515.58	575	75.6793	2182.1	2	1091.05	1181
2010	2	50499.01	3520	14.3463	37009.67	572	64.7022	2183.9	2	1091.95	1135
2010	3	45050.01	3542	12.7188	36298.26	574	63.2374	1970.4	2	985.2	807.25
2010	4	18746.57	3487	5.3761	17275.77	572	30.2024	1364.4	2	682.2	366.5
2010	5	8292.31	3425	2.4211	9438.44	564	16.7348	1434.2	2	717.1	132.5
2010	6	4392.13	3413	1.2869	4672.16	559	8.3581	1205.4	1	1205.4	63.5
2010	7	3785.39	3397	1.1143	3602.1	556	6.4786	693.1	3	231.03	0
2010	8	3559	3363	1.0583	3783.45	560	6.7562	1288.8	2	644.4	0
2010	9	2659.24	3357	0.7921	5521.98	566	9.7561	692.7	2	346.35	9.5
2010	10	4558.27	3370	1.3526	7694.72	552	13.9397	746.4	2	373.2	79
2010	11	13519.64	3437	3.9336	13572.5	557	24.3671	870.8	2	435.4	341.5
2010	12	37355.48	3478	10.7405	28908.73	566	51.0755	2132.4	2	1066.2	793.75
2011	1	53142.85	3487	15.2403	42239.23	567	74.496	2075.8	2	1037.9	1136.25
2011	2	55169.09	3530	15.6286	46624.89	567	82.2308	1728.6	2	864.3	1078.25
2011	3	36934.45	3527	10.4719	33328.32	570	58.4707	1285.4	2	642.7	774
2011	4	21087.47	3496	6.0319	21808.04	566	38.5301	940.4	2	470.2	437
2011	5	11331.41	3437	3.2969	13345.09	560	23.8305	826	2	413	197
2011	6	4898.39	3402	1.4399	7036.1	562	12.5198	877.2	2	438.6	70.25
2011	7	3215	3323	0.9675	6171.5	569	10.8462	581.4	2	290.7	0
2011	8	2615.25	3302	0.792	3479.3	572	6.0827	0	0	0	0
2011	9	3255.97	3322	0.9801	10311.27	570	18.0899	1469.3	2	734.65	26
2011	10	5173.09	3340	1.5488	10382.94	560	18.541	758.3	1	758.3	129.75
2011	11	14566.43	3398	4.2868	16643.89	591	28.1623	768.3	1	768.3	378
2011	12	31991.25	3447	9.2809	29292.83	570	51.3909	915.9	1	915.9	681.25
2012	1	40427.96	3482	11.6106	35458.29	578	61.3465	1076	1	1076	830
2012	2	37097.92	3494	10.6176	38492.93	578	66.5968	955.2	1	955.2	775.75
2012	3	25835.8	3490	7.4028	26835.7	579	46.3484	890.5	1	890.5	460.5
2012	4	8545.84	3450	2.4771	10224.83	567	18.0332	818.5	1	818.5	189.75
2012	5	5631.96	3436	1.6391	6292.3	566	11.1171	546.5	1	546.5	88.75

2012	6	3400.5	3354	1.0139	4393.66	562	7.8179	558.1	1	558.1	10
2012	7	3049.37	3353	0.9094	3409.6	563	6.0561	154.1	1	154.1	3.25
2012	8	2685.38	3319	0.8091	3281.26	551	5.9551	667.3	1	667.3	0
2012	9	2980.66	3291	0.9057	5730.05	547	10.4754	446.4	1	446.4	14
2012	10	5979.59	3337	1.7919	7146.18	549	13.0167	42.3	1	42.3	167.75
2012	11	16571.94	3368	4.9204	14816.94	554	26.7454	121	1	121	397
2012	12	25819.39	3413	7.565	23676.21	560	42.2789	286.3	1	286.3	655
2013	1	45925.11	3418	13.4363	38426.76	570	67.4154	1032.6	1	1032.6	869
2013	2	38630.02	3400	11.3618	35399	570	62.1035	727.6	1	727.6	880
2013	3	40164.57	3350	11.9894	36814.62	565	65.1586	833.5	1	833.5	807
2013	4	28776.78	3356	8.5747	25253.45	560	45.0954	319.9	1	319.9	585
2013	5	17184.69	3351	5.1282	17298.76	564	30.6716	228.9	1	228.9	265.75
2013	6	4535.72	3357	1.3511	4948.96	562	8.806	212.4	1	212.4	69
2013	7	3164.27	3350	0.9446	3002.83	556	5.4008	335.3	1	335.3	4
2013	8	1697.59	3271	0.519	3513.89	552	6.3657	260.7	1	260.7	0
2013	9	2937.42	3233	0.9086	3933.2	549	7.1643	262.1	1	262.1	3.75

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

Test year Twelve Months Ended September 30, 2013

NEMO Residential Regression

The REG P rocedure
 Dependent Variable: res_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	2058.72536	2058.72536	2278.07	<.0001
Error	70	63.25996	0.90371		
Corrected Total	71	2121.98532			

Root MSE	0.95064	R-Square	0.9702
Dependent Mean	6.20698	Adj R-Sq	0.9698
Coeff Var	15.31564		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	0.19187	0.16862	1.14	0.2591
hdd_l	1	0.01225	0.00025675	47.73	<.0001

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

Test year Twelve Months Ended September 30, 2013

NEMO Commercial Regression

The REG P rocedure
 Dependent Variable: com_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	28186	28186	786.38	<.0001
Error	70	2509.0117	35.84302		
Corrected Total	71	30695			

Root MSE	5.9869	R-Square	0.9183
Dependent Mean	28.01816	Adj R-Sq	0.9171
Coeff Var	21.36794		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	5.76139	1.06196	5.43	<.0001
hdd_l	1	0.04534	0.00162	28.04	<.0001

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

Test year Twelve Months Ended September 30, 2013
 SEMO Residential Regression

The REG Procedure
 Dependent Variable: res_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	1277.3434	1277.343	2169.29	<.0001
Error	70	41.21821	0.58883		
Corrected Total	71	1318.5616			

Root MSE	0.76735	R-Square	0.9687
Dependent Mean	4.95473	Adj R-Sq	0.9683
Coeff Var	15.48731		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	0.57161	0.13052	4.38	<.0001
hdd_l	1	0.01246	0.0002675	46.58	<.0001

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

Test year Twelve Months Ended September 30, 2013

SEMO Commercial Regression

The REG P rocedure
 Dependent Variable: com_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	12178	12178	1320.86	<.0001
Error	70	645.38325	9.21976		
Corrected Total	71	12823			

Root MSE	3.03641	R-Square	0.9497
Dependent Mean	19.20841	Adj R-Sq	0.949
Coeff Var	15.80769		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	5.6747	0.51645	10.99	<.0001
hdd_l	1	0.03847	0.00106	36.34	<.0001

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

Test year Twelve Months Ended September 30, 2013

WEMO Residential Regression

The REG P rocedure
 Dependent Variable: res_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	1814.06814	1814.06814	3076.56	<.0001
Error	70	41.2749	0.58964		
Corrected Total	71	1855.34303			

Root MSE	0.76788	R-Square	0.9778
Dependent Mean	5.77017	Adj R-Sq	0.9774
Coeff Var	13.30778		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	0.61502	0.12972	4.74	<.0001
hdd_l	1	0.01322	0.00023836	55.47	<.0001

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

Test year Twelve Months Ended September 30, 2013

WEMO Commercial Regression

The REG P rocedure

Dependen Variable: com_cus

Source	DF	Sum of Squares	Mean Square	F Value	Pr > F
Model	1	38219	38219	1559.72	<.0001
Error	70	1715.2801	24.504		
Corrected Total	71	39935			

Root MSE	4.95015	R-Square	0.957
Dependen Mean	31.60498	Adj R-Sq	0.9564
Coeff Var	15.66257		

Variable	DF	Parameter Estimate	Standard Error	t Value	Pr > t
Intercept	1	7.94268	0.83625	9.5	<.0001
hdd_l	1	0.06069	0.00154	39.49	<.0001

SCH	LGS	-	-	-	-	-	-	-	1	1	1	1	1	1	6
	MGS	-	-	-	-	-	-	59	202	187	191	201	208	184	1,232
	SGS	-	-	-	-	-	-	122	238	205	209	236	235	213	1,458
TRA	LGS	18	18	18	18	18	-	-	19	19	18	19	22	16	203
	MGS	-	-	-	-	-	-	-	4	4	4	4	4	4	24
	SGS	-	-	-	-	-	-	1	7	6	6	6	6	6	38

NEMO	div 70 + 97	18,164	18,481	18,716	18,956	18,877	16,570	20,355	17,237	17,240	19,994	18,778	17,438	220,806
SEMO	div 72	28,810	29,096	29,329	29,691	29,712	28,279	33,940	30,538	30,617	33,117	34,813	29,813	367,755
WEMO	div 71 + 29	3,742	3,856	3,909	3,943	3,927	3,383	4,174	3,676	3,700	4,166	4,060	3,515	46,051
Total		50,716	51,433	51,954	52,590	52,516	48,232	58,469	51,451	51,557	57,277	57,651	50,766	634,612

Total Bill Counts (before adjustments)

NEMO div 70 + 97

RES	15,752	16,048	16,300	16,420	16,393	14,594	17,672	15,013	15,004	17,361	16,167	15,236	191,960
SGS	2,066	2,089	2,104	2,157	2,135	1,795	2,303	1,914	1,923	2,263	2,182	1,947	24,878
MGS	327	326	298	356	329	178	353	290	291	345	397	239	3,729
LGS	13	12	8	17	14	2	15	8	10	14	20	4	137
TRA+INT	6	6	6	6	6	1	12	12	12	11	12	12	102
Total	18,164	18,481	18,716	18,956	18,877	16,570	20,355	17,237	17,240	19,994	18,778	17,438	220,806

SEMO div 72

RES	27,741	28,024	28,264	28,607	28,635	24,986	29,787	26,896	26,932	29,079	30,646	26,128	335,725
SGS	48	47	49	48	50	2,874	3,557	3,094	3,127	3,451	3,555	3,137	23,037
MGS	986	989	980	1,001	992	400	558	510	522	553	570	512	8,573
LGS	18	19	19	18	18	13	15	15	15	13	14	14	191
TRA+INT	17	17	17	17	17	6	23	23	21	21	28	22	229
Total	28,810	29,096	29,329	29,691	29,712	28,279	33,940	30,538	30,617	33,117	34,813	29,813	367,755

WEMC div 71 + 29

RES	3,201	3,306	3,351	3,378	3,359	2,897	3,587	3,139	3,161	3,587	3,456	3,016	39,438
SGS	497	505	512	520	523	454	540	494	496	532	548	465	6,086
MGS	40	41	42	41	41	30	43	39	39	43	50	32	481
LGS	4	4	4	4	4	2	4	4	4	4	6	2	46
TRA+INT	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,742	3,856	3,909	3,943	3,927	3,383	4,174	3,676	3,700	4,166	4,060	3,515	46,051

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
Billing Determinant Study Workpaper
Per Book Customer Bills
Test Year Ending September 30, 2013

Division	Class	Type	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13
71														
	COM													
		LGS	3	3	3	3	3	2	3	3	3	3	4	2
		MGS	40	41	42	41	41	19	28	28	28	28	37	19
		SGS	497	505	512	520	523	438	514	479	479	506	527	444
	IND													
		LGS	1	1	1	1	1	-	1	1	1	1	2	-
	RES													
		RES	3,201	3,306	3,351	3,378	3,359	2,897	3,587	3,139	3,161	3,587	3,456	3,016
	SCH													
		MGS	-	-	-	-	-	11	15	11	11	15	13	13
		SGS	-	-	-	-	-	16	26	15	17	26	21	21
72														
	COM													
		LGS	11	11	11	11	11	6	8	8	8	6	8	6
		MGS	969	972	963	984	975	353	419	372	380	414	424	380
		SGS	48	47	49	48	50	2,813	3,424	2,959	2,992	3,318	3,414	3,008
	IND													
		INT	5	5	5	5	5	5	4	5	4	3	7	6
		LGS	7	8	8	7	7	7	7	7	7	7	6	8
		MGS	17	17	17	17	17	17	17	18	20	18	18	18
	RES													
		MGS	-	-	-	-	-	-	-	1	1	1	1	1
		RES	27,741	28,024	28,264	28,607	28,635	24,986	29,787	26,896	26,932	29,079	30,646	26,128
		SGS	-	-	-	-	-	3	4	3	2	4	3	2
	SCH													
		MGS	-	-	-	-	-	30	122	120	122	121	128	114
		SGS	-	-	-	-	-	61	133	135	135	133	141	129
	TRA													
		LGS	12	12	12	12	12	-	14	14	13	14	17	12
		MGS	-	-	-	-	-	-	1	1	1	1	1	1
		SGS	-	-	-	-	-	1	4	3	3	3	3	3
			-	-	-	-	-	-	-	-	-	-	-	-
97														
	COM													
		INT	-	-	-	-	-	1	1	1	1	-	1	2
		LGS	6	5	4	8	6	2	8	4	6	6	10	2
		MGS	318	317	291	345	320	159	279	225	224	271	313	181
		SGS	2,066	2,089	2,104	2,157	2,135	1,750	2,224	1,859	1,866	2,186	2,109	1,884
	IND													
		LGS	7	7	4	9	8	-	6	3	3	7	9	1
		MGS	9	9	7	11	9	1	9	9	9	9	17	1
	RES													
		RES	15,752	16,048	16,300	16,420	16,393	14,594	17,672	15,013	15,004	17,361	16,167	15,236
		SGS	-	-	-	-	-	2	2	5	3	3	1	2
	SCH													
		INT	-	-	-	-	-	-	-	-	-	-	-	-
		LGS	-	-	-	-	-	-	1	1	1	1	1	1
		MGS	-	-	-	-	-	18	65	56	58	65	67	57
		SGS	-	-	-	-	-	45	79	55	57	77	73	63
	TRA													
		LGS	6	6	6	6	6	-	5	5	5	5	5	4
		MGS	-	-	-	-	-	-	3	3	3	3	3	3
		SGS	-	-	-	-	-	-	3	3	3	3	3	3
Grand Total			50,716	51,433	51,954	52,590	52,516	48,237	58,475	51,460	51,563	57,285	57,656	50,771

