

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

In the Matter of Liberty Utilities (Midstates Natural)
Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions)
Designed To Implement a General Rate Increase)
For Natural Gas Service in the Missouri Service)
Areas of the Company.)

Case No. GR-2014-0152

EXHIBIT A

RECONCILIATION

NON-PROPRIETARY VERSION

NP

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact

		Change in Revenue Requirement
NEMO	Source: GR-2014-0152 reconciliation(2).pdf, at 4, line 26	\$ 941,936
SEMO	Source: GR-2014-0152 reconciliation(2).pdf, at 2, line 26	\$ (1,063,063)
WEMO	Source: GR-2014-0152 reconciliation(2).pdf, at 3, line 26	\$ 123,846
<u>ALL DIVISIONS</u>		<u>\$ 2,719</u>

DEPRECIATION

	Revenue Requirement	Commission Staff Position Order	Change in Revenue Requirement
<u>Certain corporate plant accounts</u> (Accounts 399.1, 399.3, 399.4 and 399.5)	<u>\$ 481,677</u>	<u>\$ 1,542,035</u>	<u>\$ 1,060,358</u>

COST OF CAPITAL

Rate Base	\$87,683,162			Revenue Requirement			Change in Revenue Requirement	
	Company Position	Staff's Position	Commission Order	Company Position	Staff's Position	Commission Order	Commission vs. Company	Commission vs. Staff
ROE	10.50%	8.70%	10.00%	\$ 9,206,732	\$ 7,628,435	\$ 8,768,316	\$ (438,416)	\$ 1,139,881
Tax Factor	1.62846	1.62846	1.62846					
Pretax ROE	17.10%	14.17%	16.28%	\$ 14,992,795				
Equity Ratio	58.34%			\$ 6,245,998				
Weighted Cost of Equity	9.98%			\$ 8,746,796				
			<i>check</i>	\$ 8,746,796				
Cost of Debt	4.50%			\$ 3,945,742				\$ -
Debt Ratio	41.66%			\$ 2,301,946				\$ -
Weighted Cost of Debt	1.87%			\$ 1,643,796				\$ -
			<i>check</i>	\$ 1,643,796				\$ -
Pretax WACC	11.85%	9.13%	10.10%	\$ 10,390,593	\$ 8,006,576	\$ 8,858,410	\$ (1,532,183)	\$ 851,833
						<i>check</i>	\$ (1,532,183)	\$ 851,833
							Combined Impact	\$ 2,384,016

SPECIAL CONTRACTS

	Staff's Position	Commission Order	Change in Revenue Requirement
General Mills	\$0.00		
Noranda	\$0.00		
SourceGas	\$0.00		
<u>Total</u>	<u>\$0.00</u>	<u>\$2,837,757</u>	<u>\$2,837,757</u>

RATE CASE EXPENSE

	Total Rate Case Expense	Included in Partial Stipulation	Incremental Revenue Requirement
Total Rate Case Expense	\$ 609,679	\$ 266,934	\$ 342,745
3-Year Amortization	\$ 203,226	\$ 88,978	\$ 114,248
		Total 3-Yr amortization	

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

DEPRECIATION **Value: \$1,060,358**

Division Allocation Factor		
NEMO	37.75%	\$400,321
SEMO	55.37%	\$587,149
WEMO	6.87%	\$72,888
Total	100.00%	\$1,060,358

NEMO-DIV 70 & 97	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 5,629,775	67.81%	\$271,453	4.82%
Small General Gas Service Com	\$ 752,438	9.06%	\$36,281	4.82%
Medium General Service Com	\$ 1,038,852	12.51%	\$50,091	4.82%
Large General Gas Service Com	\$ 104,098	1.25%	\$5,019	4.82%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$189	4.82%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$7,747	4.82%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$23,492	4.82%
Interruptible Ind	\$ 125,450	1.51%	\$6,049	4.82%
Total	\$ 8,302,420	100.00%	\$400,321	4.82%

SEMO - DIVISION 72	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 6,010,452	63.45%	\$372,569	6.20%
Small General Gas Service Com	\$ 710,517	7.50%	\$44,043	6.20%
Medium General Service Com	\$ 1,264,604	13.35%	\$78,389	6.20%
Large General Gas Service Com	\$ 244,694	2.58%	\$15,168	6.20%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$1,102	6.20%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$13,993	6.20%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$55,591	6.20%
Interruptible Ind	\$ 101,559	1.07%	\$6,295	6.20%
Total	\$ 9,472,157	100.00%	\$587,149	6.20%

WEMO-DIV 29 & 71	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 1,002,812	67.64%	\$49,304	4.92%
Small General Gas Service Com	\$ 162,827	10.98%	\$8,006	4.92%
Medium General Service Com	\$ 142,304	9.60%	\$6,997	4.92%
Large General Gas Service Com	\$ 174,538	11.77%	\$8,581	4.92%
Total	\$ 1,482,481	100.00%	\$72,888	4.92%

TOTAL DEPRECIATION IMPACT **\$1,060,358**

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Cost of Equity - Commission vs. Staff Value: \$1,856,251

Division Allocation Factor		
NEMO	44.23%	\$820,939
SEMO	48.51%	\$900,439
WEMO	7.27%	\$134,873
Total	100.00%	\$1,856,251

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
NEMO-DIV 70 & 97				
Residential Gas Service	\$ 5,629,775	67.81%	\$556,669	9.89%
Small General Gas Service Com	\$ 752,438	9.06%	\$74,401	9.89%
Medium General Service Com	\$ 1,038,852	12.51%	\$102,721	9.89%
Large General Gas Service Com	\$ 104,098	1.25%	\$10,293	9.89%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$388	9.89%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$15,887	9.89%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$48,175	9.89%
Interruptible Ind	\$ 125,450	1.51%	\$12,404	9.89%
Total	\$ 8,302,420	100.00%	\$820,939	9.89%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
SEMO - DIVISION 72				
Residential Gas Service	\$ 6,010,452	63.45%	\$571,363	9.51%
Small General Gas Service Com	\$ 710,517	7.50%	\$67,543	9.51%
Medium General Service Com	\$ 1,264,604	13.35%	\$120,215	9.51%
Large General Gas Service Com	\$ 244,694	2.58%	\$23,261	9.51%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$1,689	9.51%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$21,459	9.51%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$85,253	9.51%
Interruptible Ind	\$ 101,559	1.07%	\$9,654	9.51%
Total	\$ 9,472,157	100.00%	\$900,439	9.51%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
WEMO-DIV 29 & 71				
Residential Gas Service	\$ 1,002,812	67.64%	\$91,234	9.10%
Small General Gas Service Com	\$ 162,827	10.98%	\$14,814	9.10%
Medium General Service Com	\$ 142,304	9.60%	\$12,947	9.10%
Large General Gas Service Com	\$ 174,538	11.77%	\$15,879	9.10%
Total	\$ 1,482,481	100.00%	\$134,873	9.10%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Cost of Debt - Commission vs. Staff **Value: \$0**

Division Allocation Factor		
NEMO	44.23%	\$0
SEMO	48.51%	\$0
WEMO	7.27%	\$0

NEMO-DIV 70 & 97	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 5,629,775	67.81%	\$0	0.00%
Small General Gas Service Com	\$ 752,438	9.06%	\$0	0.00%
Medium General Service Com	\$ 1,038,852	12.51%	\$0	0.00%
Large General Gas Service Com	\$ 104,098	1.25%	\$0	0.00%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$0	0.00%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$0	0.00%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$0	0.00%
Interruptible Ind	\$ 125,450	1.51%	\$0	0.00%
Total	\$ 8,302,420	100.00%	\$0	0.00%

SEMO - DIVISION 72	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 6,010,452	63.45%	\$0	0.00%
Small General Gas Service Com	\$ 710,517	7.50%	\$0	0.00%
Medium General Service Com	\$ 1,264,604	13.35%	\$0	0.00%
Large General Gas Service Com	\$ 244,694	2.58%	\$0	0.00%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$0	0.00%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$0	0.00%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$0	0.00%
Interruptible Ind	\$ 101,559	1.07%	\$0	0.00%
Total	\$ 9,472,157	100.00%	\$0	0.00%

WEMO-DIV 29 & 71	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 1,002,812	67.64%	\$0	0.00%
Small General Gas Service Com	\$ 162,827	10.98%	\$0	0.00%
Medium General Service Com	\$ 142,304	9.60%	\$0	0.00%
Large General Gas Service Com	\$ 174,538	11.77%	\$0	0.00%
Total	\$ 1,482,481	100.00%	\$0	0.00%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Capital Structure - Commission vs. Staff Value: (\$1,004,417)

Division Allocation Factor		
NEMO	44.23%	(\$444,210)
SEMO	48.51%	(\$487,227)
WEMO	7.27%	(\$72,980)

NEMO-DIV 70 & 97	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 5,629,775	67.81%	(\$301,214)	-5.35%
Small General Gas Service Com	\$ 752,438	9.06%	(\$40,258)	-5.35%
Medium General Service Com	\$ 1,038,852	12.51%	(\$55,582)	-5.35%
Large General Gas Service Com	\$ 104,098	1.25%	(\$5,570)	-5.35%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	(\$210)	-5.35%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	(\$8,597)	-5.35%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	(\$26,068)	-5.35%
Interruptible Ind	\$ 125,450	1.51%	(\$6,712)	-5.35%
Total	\$ 8,302,420	100.00%	(\$444,210)	-5.35%

SEMO - DIVISION 72	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 6,010,452	63.45%	(\$309,165)	-5.14%
Small General Gas Service Com	\$ 710,517	7.50%	(\$36,547)	-5.14%
Medium General Service Com	\$ 1,264,604	13.35%	(\$65,049)	-5.14%
Large General Gas Service Com	\$ 244,694	2.58%	(\$12,587)	-5.14%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	(\$914)	-5.14%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	(\$11,612)	-5.14%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	(\$46,130)	-5.14%
Interruptible Ind	\$ 101,559	1.07%	(\$5,224)	-5.14%
Total	\$ 9,472,157	100.00%	(\$487,227)	-5.14%

WEMO-DIV 29 & 71	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 1,002,812	67.64%	(\$49,367)	-4.92%
Small General Gas Service Com	\$ 162,827	10.98%	(\$8,016)	-4.92%
Medium General Service Com	\$ 142,304	9.60%	(\$7,005)	-4.92%
Large General Gas Service Com	\$ 174,538	11.77%	(\$8,592)	-4.92%
Total	\$ 1,482,481	100.00%	(\$ 72,980)	-4.92%

TOTAL COST OF CAPITAL IMPACT - COMMISSION VS. STAFF \$851,833

	NEMO	SEMO	WEMO	TOTAL
Cost of Equity	\$820,939	\$900,439	\$134,873	\$1,856,251
Cost of Debt	\$0	\$0	\$0	\$0
Capital Structure	(\$444,210)	(\$487,227)	(\$72,980)	(\$1,004,417)
Total	\$376,729	\$413,211	\$61,893	\$851,833

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Cost of Equity - Commission vs. Company **Value: (\$713,943)**

Division Allocation Factor		
NEMO	44.23%	(\$315,746)
SEMO	48.51%	(\$346,323)
WEMO	7.27%	(\$51,874)
Total	100.00%	-\$713,943

NEMO-DIV 70 & 97	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 5,629,775	67.81%	(\$214,103)	-3.80%
Small General Gas Service Com	\$ 752,438	9.06%	(\$28,616)	-3.80%
Medium General Service Com	\$ 1,038,852	12.51%	(\$39,508)	-3.80%
Large General Gas Service Com	\$ 104,098	1.25%	(\$3,959)	-3.80%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	(\$149)	-3.80%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	(\$6,110)	-3.80%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	(\$18,529)	-3.80%
Interruptible Ind	\$ 125,450	1.51%	(\$4,771)	-3.80%
Total	\$ 8,302,420	100.00%	(\$315,746)	-3.80%

SEMO - DIVISION 72	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 6,010,452	63.45%	(\$219,755)	-3.66%
Small General Gas Service Com	\$ 710,517	7.50%	(\$25,978)	-3.66%
Medium General Service Com	\$ 1,264,604	13.35%	(\$46,237)	-3.66%
Large General Gas Service Com	\$ 244,694	2.58%	(\$8,947)	-3.66%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	(\$650)	-3.66%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	(\$8,254)	-3.66%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	(\$32,790)	-3.66%
Interruptible Ind	\$ 101,559	1.07%	(\$3,713)	-3.66%
Total	\$ 9,472,157	100.00%	(\$346,323)	-3.66%

WEMO-DIV 29 & 71	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 1,002,812	67.64%	(\$35,090)	-3.50%
Small General Gas Service Com	\$ 162,827	10.98%	(\$5,698)	-3.50%
Medium General Service Com	\$ 142,304	9.60%	(\$4,979)	-3.50%
Large General Gas Service Com	\$ 174,538	11.77%	(\$6,107)	-3.50%
Total	\$ 1,482,481	100.00%	(\$51,874)	-3.50%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
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 Revenue Requirement Impact Allocation

Cost of Debt - Commission vs. Company Value: \$315,659

Division Allocation Factor		
NEMO	44.23%	\$139,602
SEMO	48.51%	\$153,121
WEMO	7.27%	\$22,936

	Total Old		Allocation	\$ Increase	Percent Increase
	Revenue	Factor			
NEMO-DIV 70 & 97					
Residential Gas Service	\$ 5,629,775	67.81%	\$94,663		1.68%
Small General Gas Service Com	\$ 752,438	9.06%	\$12,652		1.68%
Medium General Service Com	\$ 1,038,852	12.51%	\$17,468		1.68%
Large General Gas Service Com	\$ 104,098	1.25%	\$1,750		1.68%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$66		1.68%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$2,702		1.68%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$8,192		1.68%
Interruptible Ind	\$ 125,450	1.51%	\$2,109		1.68%
Total	\$ 8,302,420	100.00%	\$139,602		1.68%

	Total Old		Allocation	\$ Increase	Percent Increase
	Revenue	Factor			
SEMO - DIVISION 72					
Residential Gas Service	\$ 6,010,452	63.45%	\$97,162		1.62%
Small General Gas Service Com	\$ 710,517	7.50%	\$11,486		1.62%
Medium General Service Com	\$ 1,264,604	13.35%	\$20,443		1.62%
Large General Gas Service Com	\$ 244,694	2.58%	\$3,956		1.62%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$287		1.62%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$3,649		1.62%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$14,497		1.62%
Interruptible Ind	\$ 101,559	1.07%	\$1,642		1.62%
Total	\$ 9,472,157	100.00%	\$153,121		1.62%

	Total Old		Allocation	\$ Increase	Percent Increase
	Revenue	Factor			
WEMO-DIV 29 & 71					
Residential Gas Service	\$ 1,002,812	67.64%	\$15,515		1.55%
Small General Gas Service Com	\$ 162,827	10.98%	\$2,519		1.55%
Medium General Service Com	\$ 142,304	9.60%	\$2,202		1.55%
Large General Gas Service Com	\$ 174,538	11.77%	\$2,700		1.55%
Total	\$ 1,482,481	100.00%	\$22,936		1.55%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Capital Structure - Commission vs. Company **Value: (\$1,133,900)**

Division Allocation Factor

NEMO	44.23%	(\$501,474)
SEMO	48.51%	(\$550,037)
WEMO	7.27%	(\$82,388)

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
NEMO-DIV 70 & 97				
Residential Gas Service	\$ 5,629,775	67.81%	(\$340,044)	-6.04%
Small General Gas Service Com	\$ 752,438	9.06%	(\$45,448)	-6.04%
Medium General Service Com	\$ 1,038,852	12.51%	(\$62,748)	-6.04%
Large General Gas Service Com	\$ 104,098	1.25%	(\$6,288)	-6.04%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	(\$237)	-6.04%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	(\$9,705)	-6.04%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	(\$29,428)	-6.04%
Interruptible Ind	\$ 125,450	1.51%	(\$7,577)	-6.04%
Total	\$ 8,302,420	100.00%	\$ (501,474)	-6.04%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
SEMO - DIVISION 72				
Residential Gas Service	\$ 6,010,452	63.45%	(\$349,020)	-5.81%
Small General Gas Service Com	\$ 710,517	7.50%	(\$41,259)	-5.81%
Medium General Service Com	\$ 1,264,604	13.35%	(\$73,434)	-5.81%
Large General Gas Service Com	\$ 244,694	2.58%	(\$14,209)	-5.81%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	(\$1,032)	-5.81%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	(\$13,109)	-5.81%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	(\$52,077)	-5.81%
Interruptible Ind	\$ 101,559	1.07%	(\$5,897)	-5.81%
Total	\$ 9,472,157	100.00%	\$ (550,037)	-5.81%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
WEMO-DIV 29 & 71				
Residential Gas Service	\$ 1,002,812	67.64%	(\$55,731)	-5.56%
Small General Gas Service Com	\$ 162,827	10.98%	(\$9,049)	-5.56%
Medium General Service Com	\$ 142,304	9.60%	(\$7,908)	-5.56%
Large General Gas Service Com	\$ 174,538	11.77%	(\$9,700)	-5.56%
Total	\$ 1,482,481	100.00%	\$ (82,388)	-5.56%

TOTAL COST OF CAPITAL IMPACT - COMMISSION VS. COMPANY **(\$1,532,183)**

	NEMO	SEMO	WEMO	TOTAL
Cost of Equity	(\$315,746)	(\$346,323)	(\$51,874)	(\$713,943)
Cost of Debt	\$139,602	\$153,121	\$22,936	\$315,659
Capital Structure	(\$501,474)	(\$550,037)	(\$82,388)	(\$1,133,900)
Total	(\$677,618)	(\$743,238)	(\$111,327)	(\$1,532,183)

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Cost of Equity - Combined **Value: \$2,570,193**

Division Allocation Factor		
NEMO	44.23%	\$1,136,684
SEMO	48.51%	\$1,246,761
WEMO	7.27%	\$186,748
Total	100.00%	\$2,570,193

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
NEMO-DIV 70 & 97				
Residential Gas Service	\$ 5,629,775	67.81%	\$770,773	13.69%
Small General Gas Service Com	\$ 752,438	9.06%	\$103,016	13.69%
Medium General Service Com	\$ 1,038,852	12.51%	\$142,229	13.69%
Large General Gas Service Com	\$ 104,098	1.25%	\$14,252	13.69%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$537	13.69%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$21,998	13.69%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$66,704	13.69%
Interruptible Ind	\$ 125,450	1.51%	\$17,175	13.69%
Total	\$ 8,302,420	100.00%	\$1,136,684	13.69%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
SEMO - DIVISION 72				
Residential Gas Service	\$ 6,010,452	63.45%	\$791,118	13.16%
Small General Gas Service Com	\$ 710,517	7.50%	\$93,521	13.16%
Medium General Service Com	\$ 1,264,604	13.35%	\$166,452	13.16%
Large General Gas Service Com	\$ 244,694	2.58%	\$32,208	13.16%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$2,339	13.16%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$29,713	13.16%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$118,043	13.16%
Interruptible Ind	\$ 101,559	1.07%	\$13,368	13.16%
Total	\$ 9,472,157	100.00%	\$1,246,761	13.16%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
WEMO-DIV 29 & 71				
Residential Gas Service	\$ 1,002,812	67.64%	\$126,324	12.60%
Small General Gas Service Com	\$ 162,827	10.98%	\$20,511	12.60%
Medium General Service Com	\$ 142,304	9.60%	\$17,926	12.60%
Large General Gas Service Com	\$ 174,538	11.77%	\$21,987	12.60%
Total	\$ 1,482,481	100.00%	\$186,748	12.60%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Cost of Debt - Combined **Value: (\$315,659)**

Division Allocation Factor		
NEMO	44.23%	(\$139,602)
SEMO	48.51%	(\$153,121)
WEMO	7.27%	(\$22,936)

NEMO-DIV 70 & 97	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 5,629,775	67.81%	(\$94,663)	-1.68%
Small General Gas Service Com	\$ 752,438	9.06%	(\$12,652)	-1.68%
Medium General Service Com	\$ 1,038,852	12.51%	(\$17,468)	-1.68%
Large General Gas Service Com	\$ 104,098	1.25%	(\$1,750)	-1.68%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	(\$66)	-1.68%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	(\$2,702)	-1.68%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	(\$8,192)	-1.68%
Interruptible Ind	\$ 125,450	1.51%	(\$2,109)	-1.68%
Total	\$ 8,302,420	100.00%	(\$139,602)	-1.68%

SEMO - DIVISION 72	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 6,010,452	63.45%	(\$97,162)	-1.62%
Small General Gas Service Com	\$ 710,517	7.50%	(\$11,486)	-1.62%
Medium General Service Com	\$ 1,264,604	13.35%	(\$20,443)	-1.62%
Large General Gas Service Com	\$ 244,694	2.58%	(\$3,956)	-1.62%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	(\$287)	-1.62%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	(\$3,649)	-1.62%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	(\$14,497)	-1.62%
Interruptible Ind	\$ 101,559	1.07%	(\$1,642)	-1.62%
Total	\$ 9,472,157	100.00%	(\$153,121)	-1.62%

WEMO-DIV 29 & 71	Total Old	Allocation	\$ Increase	Percent Increase
	Revenue	Factor		
Residential Gas Service	\$ 1,002,812	67.64%	(\$15,515)	-1.55%
Small General Gas Service Com	\$ 162,827	10.98%	(\$2,519)	-1.55%
Medium General Service Com	\$ 142,304	9.60%	(\$2,202)	-1.55%
Large General Gas Service Com	\$ 174,538	11.77%	(\$2,700)	-1.55%
Total	\$ 1,482,481	100.00%	(\$22,936)	-1.55%

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Capital Structure - Combined **Value: \$129,482**

Division Allocation Factor		
NEMO	44.23%	\$57,264
SEMO	48.51%	\$62,810
WEMO	7.27%	\$9,408

NEMO-DIV 70 & 97	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 5,629,775	67.81%	\$38,830	0.69%
Small General Gas Service Com	\$ 752,438	9.06%	\$5,190	0.69%
Medium General Service Com	\$ 1,038,852	12.51%	\$7,165	0.69%
Large General Gas Service Com	\$ 104,098	1.25%	\$718	0.69%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$27	0.69%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$1,108	0.69%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$3,360	0.69%
Interruptible Ind	\$ 125,450	1.51%	\$865	0.69%
Total	\$ 8,302,420	100.00%	\$ 57,264	0.69%

SEMO - DIVISION 72	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 6,010,452	63.45%	\$39,855	0.66%
Small General Gas Service Com	\$ 710,517	7.50%	\$4,711	0.66%
Medium General Service Com	\$ 1,264,604	13.35%	\$8,386	0.66%
Large General Gas Service Com	\$ 244,694	2.58%	\$1,623	0.66%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$118	0.66%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$1,497	0.66%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$5,947	0.66%
Interruptible Ind	\$ 101,559	1.07%	\$673	0.66%
Total	\$ 9,472,157	100.00%	\$ 62,810	0.66%

WEMO-DIV 29 & 71	Total Old	Allocation	\$ Increase	Percent
	Revenue	Factor		Increase
Residential Gas Service	\$ 1,002,812	67.64%	\$6,364	0.63%
Small General Gas Service Com	\$ 162,827	10.98%	\$1,033	0.63%
Medium General Service Com	\$ 142,304	9.60%	\$903	0.63%
Large General Gas Service Com	\$ 174,538	11.77%	\$1,108	0.63%
Total	\$ 1,482,481	100.00%	\$ 9,408	0.63%

TOTAL COST OF CAPITAL IMPACT - COMMISSION VS. COMPANY **\$2,384,016**

	NEMO	SEMO	WEMO	TOTAL
Cost of Equity	\$1,136,684	\$1,246,761	\$186,748	\$2,570,193
Cost of Debt	(\$139,602)	(\$153,121)	(\$22,936)	(\$315,659)
Capital Structure	\$57,264	\$62,810	\$9,408	\$129,482
Total	\$1,054,346	\$1,156,450	\$173,220	\$2,384,016

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Special Contracts **Value: \$2,837,757**

Division Allocation Factor	
NEMO - General Mills	
SEMO - SourceGas & Noranda	
WEMO	\$0
Total	\$2,837,757

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
NEMO-DIV 70 & 97				
Residential Gas Service	\$ 5,629,775	67.81%		3.30%
Small General Gas Service Com	\$ 752,438	9.06%		3.30%
Medium General Service Com	\$ 1,038,852	12.51%		3.30%
Large General Gas Service Com	\$ 104,098	1.25%		3.30%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%		3.30%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%		3.30%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%		3.30%
Interruptible Ind	\$ 125,450	1.51%		3.30%
Total	\$ 8,302,420	100.00%		3.30%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
SEMO - DIVISION 72				
Residential Gas Service	\$ 6,010,452	63.45%		27.07%
Small General Gas Service Com	\$ 710,517	7.50%		27.07%
Medium General Service Com	\$ 1,264,604	13.35%		27.07%
Large General Gas Service Com	\$ 244,694	2.58%		27.07%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%		27.07%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%		27.07%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%		27.07%
Interruptible Ind	\$ 101,559	1.07%		27.07%
Total	\$ 9,472,157	100.00%		27.07%

	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
WEMO-DIV 29 & 71				
Residential Gas Service	\$ 1,002,812	67.64%	\$0	0.00%
Small General Gas Service Com	\$ 162,827	10.98%	\$0	0.00%
Medium General Service Com	\$ 142,304	9.60%	\$0	0.00%
Large General Gas Service Com	\$ 174,538	11.77%	\$0	0.00%
Total	\$ 1,482,481	100.00%	\$0	0.00%

TOTAL SPECIAL CONTRACTS IMPACT **\$2,837,757**

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Rate Case Expense **Value: \$114,248**

Division Allocation Factor		
NEMO	44.23%	\$50,527
SEMO	48.51%	\$55,420
WEMO	7.27%	\$8,301
Total	100.00%	\$114,248

NEMO-DIV 70 & 97	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 5,629,775	67.81%	\$34,262	0.61%
Small General Gas Service Com	\$ 752,438	9.06%	\$4,579	0.61%
Medium General Service Com	\$ 1,038,852	12.51%	\$6,322	0.61%
Large General Gas Service Com	\$ 104,098	1.25%	\$634	0.61%
Small Gen Gas Svc Sch & Transp	\$ 3,922	0.05%	\$24	0.61%
Medium Gen Gas Svc Sch & Transp	\$ 160,672	1.94%	\$978	0.61%
Large Gen Gas Svc Sch & Transp	\$ 487,213	5.87%	\$2,965	0.61%
Interruptible Ind	\$ 125,450	1.51%	\$763	0.61%
Total	\$ 8,302,420	100.00%	\$50,527	0.61%

SEMO - DIVISION 72	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 6,010,452	63.45%	\$35,166	0.59%
Small General Gas Service Com	\$ 710,517	7.50%	\$4,157	0.59%
Medium General Service Com	\$ 1,264,604	13.35%	\$7,399	0.59%
Large General Gas Service Com	\$ 244,694	2.58%	\$1,432	0.59%
Small Gen Gas Svc Sch & Transp	\$ 17,771	0.19%	\$104	0.59%
Medium Gen Gas Svc Sch & Transp	\$ 225,741	2.38%	\$1,321	0.59%
Large Gen Gas Svc Sch & Transp	\$ 896,818	9.47%	\$5,247	0.59%
Interruptible Ind	\$ 101,559	1.07%	\$594	0.59%
Total	\$ 9,472,157	100.00%	\$55,420	0.59%

WEMO-DIV 29 & 71	Total Old Revenue	Allocation Factor	\$ Increase	Percent Increase
Residential Gas Service	\$ 1,002,812	67.64%	\$5,615	0.56%
Small General Gas Service Com	\$ 162,827	10.98%	\$912	0.56%
Medium General Service Com	\$ 142,304	9.60%	\$797	0.56%
Large General Gas Service Com	\$ 174,538	11.77%	\$977	0.56%
Total	\$ 1,482,481	100.00%	\$8,301	0.56%

TOTAL RATE CASE EXPENSE IMPACT **\$114,248**

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Total Revenue Requirement Impacts - Combined Value: \$6,396,380

NEMO	27.82%	\$1,779,183
SEMO	68.21%	\$4,362,788
WEMO	3.98%	\$254,410
Total	100.00%	\$6,396,380

NEMO-DIV 70 & 97	\$ Increase	Percent Increase
Residential Gas Service	\$1,206,443	21.43%
Small General Gas Service Com	\$161,245	21.43%
Medium General Service Com	\$222,623	21.43%
Large General Gas Service Com	\$22,308	21.43%
Small Gen Gas Svc Sch & Transp	\$841	21.43%
Medium Gen Gas Svc Sch & Transp	\$34,432	21.43%
Large Gen Gas Svc Sch & Transp	\$104,408	21.43%
Interruptible Ind	\$26,884	21.43%
<u>Total</u>	<u>\$1,779,183</u>	<u>21.43%</u>

SEMO - DIVISION 72	\$ Increase	Percent Increase
Residential Gas Service	\$2,768,359	46.06%
Small General Gas Service Com	\$327,258	46.06%
Medium General Service Com	\$582,465	46.06%
Large General Gas Service Com	\$112,704	46.06%
Small Gen Gas Svc Sch & Transp	\$8,185	46.06%
Medium Gen Gas Svc Sch & Transp	\$103,974	46.06%
Large Gen Gas Svc Sch & Transp	\$413,066	46.06%
Interruptible Ind	\$46,777	46.06%
<u>Total</u>	<u>\$4,362,788</u>	<u>46.06%</u>

WEMO-DIV 29 & 71	\$ Increase	Percent Increase
Residential Gas Service	\$172,093	18.07%
Small General Gas Service Com	\$27,943	18.07%
Medium General Service Com	\$24,421	18.07%
Large General Gas Service Com	\$29,953	18.07%
<u>Total</u>	<u>\$254,410</u>	<u>18.07%</u>

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a/ Liberty Utilities
 MPSC Case No. GR-2014-0152
 Reconciliation of Issues Decided by the Commission
 Revenue Requirement Impact Allocation

Total Revenue Requirement Impacts - Commission v. Staff Value: \$4,864,197

NEMO	\$1,101,565
SEMO	\$3,619,549
WEMO	\$143,083
Total	<u>\$4,864,197</u>

	\$ Increase	Percent Increase
<u>NEMO-DIV 70 & 97</u>		
Residential Gas Service	\$746,958	13.27%
Small General Gas Service Com	\$99,833	13.27%
Medium General Service Com	\$137,835	13.27%
Large General Gas Service Com	\$13,812	13.27%
Small Gen Gas Svc Sch & Transp	\$520	13.27%
Medium Gen Gas Svc Sch & Transp	\$21,318	13.27%
Large Gen Gas Svc Sch & Transp	\$64,643	13.27%
Interruptible Ind	\$16,645	13.27%
Total	<u>\$1,101,565</u>	<u>13.27%</u>

	\$ Increase	Percent Increase
<u>SEMO - DIVISION 72</u>		
Residential Gas Service	\$2,296,745	38.21%
Small General Gas Service Com	\$271,507	38.21%
Medium General Service Com	\$483,237	38.21%
Large General Gas Service Com	\$93,504	38.21%
Small Gen Gas Svc Sch & Transp	\$6,791	38.21%
Medium Gen Gas Svc Sch & Transp	\$86,261	38.21%
Large Gen Gas Svc Sch & Transp	\$342,697	38.21%
Interruptible Ind	\$38,808	38.21%
Total	<u>\$3,619,549</u>	<u>38.21%</u>

	\$ Increase	Percent Increase
<u>WEMO-DIV 29 & 71</u>		
Residential Gas Service	\$96,787	9.65%
Small General Gas Service Com	\$15,715	9.65%
Medium General Service Com	\$13,735	9.65%
Large General Gas Service Com	\$16,846	9.65%
Total	<u>\$143,083</u>	<u>9.65%</u>

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities
 Missouri Jurisdiction
 Summary of Margin Revenue at Present Rates
 Twelve Months Ended September 30, 2013
 Sources: Company Workpapers; GL; DRs 27, 157

Line No.	Description	Base Count Number of Bills	Volumes Mcf	Present Base Customer Charge	Present Mcf Rate	Based Upon Updated Test Year	Normalizing Volume Mcf adjustments	Normalizing base count adjustments	Volume impact base count adjustments	Industrial Volume Mcf adjustments	Total MO Customer Counts	Total MO Mcf Volumes	Staff's Direct Total MO 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	192,548	1,229,372	22.68	1.1546	5,786,422	(40,425)	(3,853)	(19,562)		188,695	1,169,385	5,629,775
3	Small General Gas Service Com	25,100	327,943	22.68	0.5778	758,753	(10,931)				25,100	317,012	752,438
4	Medium General Service Com	3,467	381,251	100.00	1.8615	1,056,399	(9,426)				3,467	371,825	1,038,852
5	Large General Gas Service Com	96	47,894	500.00	1.1713	104,098					96	47,894	104,098
6	Small Gen Gas Svc Sch & Transp	119	2,117	22.68	0.5778	3,922					119	2,117	3,922
7	Medium Gen Gas Svc Sch & Transp	437	62,838	100.00	1.8615	160,672					437	62,838	160,672
8	Large Gen Gas Svc Sch & Transp	121	1,127,003	500.00	1.1713	1,380,559					121	364,307	
9	Interruptible Ind	21	98,139	500.00	1.1713	125,450					21	98,139	125,450
10													
11													
12													
13													
14													
15													
16	Total Sales	221,909	3,276,557			9,376,275	(60,782)	(3,853)	(19,562)		218,056	2,433,517	
17	Other Revenues												
18	Transportation												
19													
20	Special Transportation												
21	Forfeited Discounts(acct 487)												
22	Misc Service Revenues(acct 4880)												121,354
23													
24	Total Other Revenues												
25													
26	TOTAL - NEMO	221,909	3,276,557			9,376,275	(60,782)	(3,853)	(19,562)		218,056	2,433,517	
27													
28	SEMO - DIVISION 72												
29	Residential Gas Service	337,651	1,725,867	13.75	0.8735	6,150,246	(1,247)	(7,966)	(33,397)		329,685	1,691,223	6,010,452
30	Small General Gas Service Com	38,909	387,541	13.75	0.4536	710,787	(595)				38,909	386,946	710,517
31	Medium General Service Com	5,389	438,158	100.00	1.6607	1,266,549	(1,171)				5,389	436,987	1,264,604
32	Large General Gas Service Com	140	121,687	500.00	1.4356	244,694					140	121,687	244,694
33	Small Gen Gas Svc Sch & Transp	855	13,259	13.75	0.4536	17,771					855	13,259	17,771
34	Medium Gen Gas Svc Sch & Transp	1,027	74,090	100.00	1.6607	225,741					1,027	74,090	225,741
35	Large Gen Gas Svc Sch & Transp	158	2,046,368	500.00	1.4356	3,016,766					158	569,670	
36	Interruptible Ind	57	50,891	500.00	1.4356	101,559					57	50,891	101,559
37													
38													
39													
40													
41													
42													
43	Total Sales Revenue	384,186	4,857,861			11,734,113	(3,013)	(7,966)	(33,397)		376,220	3,344,754	
44	Other Revenues												
45	Transportation												
46													
47	Special Transportation												
48	Forfeited Discounts(acct 487)												
49	Misc Service Revenues(acct 4880)												263,232
50	Total Other Revenues												
51													
52	Total SEMO	384,186	4,857,861			11,734,113	(3,013)	(7,966)	(33,397)		376,220	3,344,754	
53													
54	WEMO-DIV 29 & 71												
55	Residential Gas Service	39,551	227,577	20.17	1.0682	1,040,841	(4,884)	(1,303)	(6,114)		38,248	216,579	1,002,812
56	Small General Gas Service Com	6,127	67,544	20.17	0.5944	163,730	(1,518)				6,127	66,026	162,827
57	Medium General Service Com	485	43,089	100.00	2.2190	144,114	(816)				485	42,273	142,304
58	Large General Gas Service Com	42	105,825	500.00	1.5115	180,954	(4,245)				42	101,580	174,538
59	Small General Gas Service Schools												
60	Medium General Service Schools												
61	Large General Gas Service Int												
62	Interruptible												
63	Total Sales Revenue	46,205	444,035			1,529,640	(11,463)	(1,303)	(6,114)		44,902	426,458	1,482,481
64	Other Revenues												
65	Special Transportation												
66	Forfeited Discounts(acct 487)												
67	Misc Service Revenues(acct 4880)												28,622
68	Total Other Revenues												28,622
69													
70	Total WEMO	46,205	444,035			1,529,640	(11,463)	(1,303)	(6,114)		44,902	426,458	1,511,103
71	Total Missouri												
72	Total Sales	652,300	8,578,453			22,640,028	(75,258)	(13,122)	(59,072)		639,178	6,204,729	19,257,059
73	Total Other Revenues												3,636,081
74	Total Missouri	652,300	8,578,453			22,640,028	(75,258)	(13,122)	(59,072)		639,178	6,204,729	22,893,140
75													
76	Customer Count	54,358									53,265		
77													
78													
79	TOTAL COMPANY - ALL DISTRICTS												
80	Residential Gas Service	569,750	3,182,816			12,977,509	(46,556)	(13,122)	(59,072)		556,628	3,077,188	12,643,039
81	Small General Gas Service Com	70,136	783,028			1,633,271	(13,044)				70,136	769,984	1,625,782
82	Medium General Service Com	9,341	862,498			2,467,062	(11,413)				9,341	851,085	2,445,760
83	Large General Gas Service Com	278	275,406			529,747	(4,245)				278	271,161	523,330
84	Small Gen Gas Svc Sch & Transp	974	15,376			21,693					974	15,376	21,693
85	Medium Gen Gas Svc Sch & Transp	1,464	136,927			386,413					1,464	136,927	386,413
86	Large Gen Gas Svc Sch & Transp	279	3,173,371			4,397,325					279	933,977	1,384,031
87	Interruptible Ind	78	149,030			227,010					78	149,030	227,010
88													
89													
90													
91													
92													
93													
94	Total Sales	652,300	8,578,453			22,640,028	(75,258)	(13,122)	(59,072)		639,178	6,204,729	19,257,059
95	Other Revenues												
96	Transportation												
97													
98	Special Transportation												3,222,874
99	Forfeited Discounts(acct 487)												
100	Misc Service Revenues(acct 4880)												413,207
101													
102	Total Other Revenues												3,636,081
103													
104	TOTAL COMPANY	652,300	8,578,453			22,640,028	(75,258)	(13,122)	(59,072)		639,178	6,204,729	22,893,140
105		54,358.33											