

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

In the matter of Liberty Utilities (Missouri) File No. WR-2018-0170
Water) LLC's Application for Rate Increase.) SR-2018-0171

**ORANGE LAKE COUNTRY CLUB, INC. AND SILVERLEAF RESORTS, INC.'S
SECOND SET OF DATA REQUESTS DIRECTED TO THE
STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION**

Data Request No. 2.1: Regarding the Rate Base – Water and Rate Base – Sewer worksheets contained in the “Liberty Utilities Accounting Schedule-5-1-18” Excel file, there are many water and sewer plant accounts in which the depreciation reserve is negative. For these accounts please explain how the reserve for depreciation can exceed the original cost of the asset.

Respectfully Submitted,

STINSON LEONARD STREET LLP

/s/Joshua Harden

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been emailed to all counsel of record this 7th day of May 2018.

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