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## **Appendix A**

Schedule 1	<a href="#"><u>Eligible Replacements (Current)</u></a>
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**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

Apr-16

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	ISRS STATUTE	STATE OR FEDERAL SAFETY REQUIREMENT
376							0.00	0.00		
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

376							0.00	0.00		
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

376	8854-0402-15J26	Hannibal Cast Iron Replacement	Jan-16	1,365,720.85	4	0.0012750	6,965.18	20,895.53	a	A,C,K
376	8854-0402-14J95	Bowling Green Bare Main Replacement	Dec-15	697,327.35	5	0.0012750	4,445.46	10,669.11	a	A,K
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>2,063,048.20</u>			<u>11,410.64</u>	<u>31,564.64</u>		
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>				<u>2,063,048.20</u>			<u>11,410.64</u>	<u>31,564.64</u>		

**ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION**

380							0.00	0.00		
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

380							0.00	0.00		
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

380							0.00	0.00		
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>TOTAL SERVICE REPLACEMENT ADDITIONS</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

381							0.00	0.00		
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

381							0.00	0.00		
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UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	ISRS STATUTE	STATE OR FEDERAL SAFETY REQUIREMENT
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION</b>										
381							0.00	0.00		
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION</b>										
379							0.00	0.00		
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION</b>										
379	8853-0403-14J40	New Millersville Odorizer	Nov-15	102,000.22	6	0.0026750	1,637.10	3,274.21	a	M
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>102,000.22</u>			<u>1,637.10</u>	<u>3,274.21</u>		
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION</b>										
379							0.00	0.00		
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u>102,000.22</u>			<u>1,637.10</u>	<u>3,274.21</u>		
<b>TOTAL ISRS ELIGIBLE ADDITIONS</b>				<u>2,165,048.42</u>			<u>13,047.74</u>	<u>34,838.85</u>		

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

Apr-16

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	ISRS STATUTE	STATE OR FEDERAL SAFETY REQUIREMENT
37601	8852-0401-14J31	6" Relocation SR291 Harrisonvi	Mar-15	311,845.53	14	0.0012750	5,566.44	4,771.24	c	G
<b>TOTALS - WEST DIVISION</b>				<u>311,845.53</u>			<u>5,566.44</u>	<u>4,771.24</u>		

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37600	8853-0405-12011	072.3374.61 Hwy Ground Bed	Sep-14	9,817.11	20	0.0012750	250.34	150.20	a	A,B,D,E,K
37600	8853-0405-RECT	Replaced Bertrand Rectifier	Jun-14	3,026.59	23	0.0012750	88.75	46.31	a	E
37601	8853-0404-14204	NGF Mains	Sep-14	11,826.80	20	0.0012750	301.58	180.95	a	A,B,K
37601	8853-0404-14J84	Quin Overpressure Prot	Mar-15	7,994.74	14	0.0012750	142.71	122.32	b	A
37602	8853-0403-14J25	Rpl Bore by Greenville Highsch	Sep-14	3,842.17	20	0.0012750	97.98	58.79	a	A,B,K
37602	8853-0403-14J60	Rplc Main Helen St. Chaffee	Aug-14	2,694.49	21	0.0012750	72.14	41.23	a	A,B,K
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>39,201.90</u>			<u>953.50</u>	<u>599.80</u>		

**ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

37601	8854-0401-14304	NGF Mains	Oct-14	9,404.90	19	0.0012750	227.83	143.89	a	A,B,K
37602	8854-0401-12011	097.3335.Ramsey	Sep-14	4,873.86	20	0.0012750	124.28	74.57	a	A,B
37602	8854-0402-12012	097.3336.Crescent	Sep-14	76,450.72	20	0.0012750	1,949.49	1,169.70	a	A,B,C,K
37602	8854-0402-13MB007	COUNTRY CLUB CAST REPL	Mar-15	48,444.06	14	0.0012750	864.73	741.19	a	A,B,C,K
37602	8854-0402-14404	NGF Mains	Jan-15	14,621.14	16	0.0012750	298.27	223.70	a	A,B,K
37602	8854-0402-14411	NGF Leak Mains	Jan-15	14,729.21	16	0.0012750	300.48	225.36	a	A,B,D,E,K
37602	8854-0402-14J10	N Science St Main Replacement	Oct-14	60,832.73	19	0.0012750	1,473.67	930.74	a	A,B,K
37602	8854-0402-14J26	Hannibal Cast Iron Replacement	May-15	1,583,698.65	12	0.0012750	24,230.59	24,230.59	a	A,C,K
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>1,813,055.27</u>			<u>29,469.34</u>	<u>27,739.74</u>		
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>				<u>2,164,102.70</u>			<u>35,989.28</u>	<u>33,110.78</u>		

**ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION**

38000	8852-0401-14205	NGF Services	Sep-14	16,492.10	20	0.0041667	1,374.34	824.61	a	A,B,K
<b>TOTALS - WEST DIVISION</b>				<u>16,492.10</u>			<u>1,374.34</u>	<u>824.61</u>		

**ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38000	8853-0403-14J29	HWY 61 Mondi Pipe Relocation	Sep-14	2,066.45	20	0.0041667	172.20	103.32	c	G,H
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>2,066.45</u>			<u>172.20</u>	<u>103.32</u>		

**ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

38000	8854-0402-14205	NGF Services	Sep-14	16,195.44	20	0.0041667	1,349.62	809.77	a	A,B,K
38000	8854-0403-14305	NGF Services	Oct-14	8,293.85	19	0.0041667	656.60	414.69	a	A,B,K
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>24,489.29</u>			<u>2,006.22</u>	<u>1,224.46</u>		
<b>TOTAL SERVICE REPLACEMENT ADDITIONS</b>				<u>43,047.84</u>			<u>3,552.76</u>	<u>2,152.39</u>		

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	ISRS STATUTE	STATE OR FEDERAL SAFETY REQUIREMENT
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**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

38100	8852-0401-15106	NGF Res Meters/Loops/Regs	Apr-15	35,297.11	13	0.0018000	825.95	762.42	a	A,B
<b>TOTALS - WEST DIVISION</b>				<u>35,297.11</u>			<u>825.95</u>	<u>762.42</u>		

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

38100	8853-0403-14210	NGF Com Meters/Loops/Regs	Jun-14	2,970.56	23	0.0018000	122.98	64.16	a	A,B
38100	8853-0404-14210	NGF Com Meters/Loops/Regs	Jun-14	4,023.34	23	0.0018000	166.57	86.90	a	A,B
38100	8853-0403-15110	NGF Com Meters/Loops/Regs	Apr-15	3,259.42	13	0.0018000	76.27	70.40	a	A,B
38100	8853-0405-15110	NGF Com Meters/Loops/Regs	Apr-15	9,633.61	13	0.0018000	225.43	208.09	a	A,B
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>19,886.93</u>			<u>591.25</u>	<u>429.55</u>		

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

38100	8854-0403-14406	NGF Res Meters/Loops/Regs	Jan-15	12,580.96	16	0.0018000	362.33	271.75	a	A,B
38100	8854-0403-14410	NGF Com Meters/Loops/Regs	Jan-15	11,735.35	16	0.0018000	337.98	253.48	a	A,B
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>24,316.31</u>			<u>700.31</u>	<u>525.23</u>		
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS</b>				<u>79,500.35</u>			<u>2,117.51</u>	<u>1,717.20</u>		

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION**

37900						0.0026750	0.00	0.00		
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

37900	8853-0404-14J39	Poe Station Odorizer	Mar-15	102,355.11	14	0.0026750	3,833.20	3,285.60	a	M
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>102,355.11</u>			<u>3,833.20</u>	<u>3,285.60</u>		

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

37900						0.0026750	0.00	0.00		
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>		
<b>TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u>102,355.11</u>			<u>3,833.20</u>	<u>3,285.60</u>		
<b>TOTAL ISRS ELIGIBLE ADDITIONS</b>				<u>2,389,006.00</u>			<u>45,492.75</u>	<u>40,265.97</u>		

**RETIREMENTS - MAIN REPLACEMENTS, WEST DIVISION**

Apr-16

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIREMENT DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
376	8852-0401-14J31	6" Relocation SR291 Harrisonville	Jul-15	(14,829.69)	10	0.0012750	(189.08)	(226.89)
<b>TOTALS - WEST DIVISION</b>				<u>(14,829.69)</u>			<u>(189.08)</u>	<u>(226.89)</u>

**RETIREMENTS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

376	8853-0405-RECT	Replaced Bertrand Rectifier	Jul-15	(440.88)	10	0.0012750	(5.62)	(6.75)
376	8853-0405-12011	072.3374.61 Hwy Ground Bed	Jul-15	(1,035.37)	10	0.0012750	(13.20)	(15.84)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>(1,476.25)</u>			<u>(18.82)</u>	<u>(22.59)</u>

**RETIREMENTS - MAIN REPLACEMENTS, NORTHEAST DIVISION**

376	8854-0402-15J26	Hannibal Cast Iron Replacement	Jan-16	(11,160.97)	4	0.0012750	(56.92)	(170.76)
376	8854-0402-14J95	Bowling Green Bare Main Replacement	Jan-16	(2,069.01)	4	0.0012750	(10.55)	(31.66)
376	8854-0401-12011	097.3335.Ramsey	Jul-15	(137.44)	10	0.0012750	(1.75)	(2.10)
376	8854-0402-12012	097.3336.Crescent	Jul-15	(5,721.62)	10	0.0012750	(72.95)	(87.54)
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>(19,089.04)</u>			<u>(142.17)</u>	<u>(292.06)</u>
<b>TOTAL MAIN REPLACEMENT RETIREMENTS</b>				<u>(35,394.98)</u>			<u>(350.07)</u>	<u>(541.54)</u>

**RETIREMENTS - SERVICE REPLACEMENTS, WEST DIVISION**

<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
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**RETIREMENTS - SERVICE REPLACEMENTS, SOUTHEAST DIVISION**

<b>TOTALS - SOUTHEAST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
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**RETIREMENTS - SERVICE REPLACEMENTS, NORTHEAST DIVISION**

<b>TOTALS - NORTHEAST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
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UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIREMENT DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
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<b>TOTALS - NORTHEAST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
<b>TOTAL SERVICE REPLACEMENT RETIREMENTS</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>

**RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
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**RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST DIVISION**

<b>TOTALS - SOUTHEAST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
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**RETIREMENTS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST DIVISION**

<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT RETIREMENTS</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION**

379							0.00	0.00
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

379	8853-0403-14J40	New Millersville Odorizer	Nov-15	(3,997.56)	6	0.0026750	(64.16)	(128.32)
379	8853-0404-14J39	Poe Station Oderizer	Jul-15	(9,131.31)	10	0.0026750	(244.26)	(293.12)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>(13,128.87)</u>			<u>(308.42)</u>	<u>(421.44)</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION**



UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	RETIREMENT DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE
379							0.00	0.00
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>			<u>0.00</u>	<u>0.00</u>
<b>TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u>(13,128.87)</u>			<u>(308.42)</u>	<u>(421.44)</u>
<b>TOTAL ISRS ELIGIBLE RETIREMENTS</b>				<u>(48,523.85)</u>			<u>(658.49)</u>	<u>(962.98)</u>

## Legend for State or Federal Safety Requirements

<u>Code</u>	<u>Regulatory Section Description</u>	<u>Description of Capital Expenditure Rehabilitation or Replacement</u>
<b>A</b> 393.130 RSMo	Safe and Adequate Service	Replace, repair or remove unsafe pipeline segments
<b>B</b> 4 CSR 240-40.030(13)(B)	General Requirements for Maintenance	Replace, repair or remove unsafe pipeline segments
<b>C</b> 4 CSR 240-40.030(15)	Replacement Programs	Replacement program requirements for certain pipelines
<b>D</b> 4 CSR 240-40.030(14)	Gas Leaks	Repair of system leaks through pipeline rehabilitation and replacements
<b>E</b> 4 CSR 240-40.030(9)(T) and (U)	Corrosion Control	Remedial action in response to graphitization and corrosion through pipeline rehabilitation and replacements
<b>F</b> 4 CSR 240-40.030(13)(Z)	Protecting or Replacing Disturbed Cast Iron Pipelines	Replacement of cast iron pipelines where support has been disturbed
<b>G</b> 4 CSR 240-40.030(7)	Construction Requirements	Construction expense associated with relocating and replacing pipelines
<b>H</b> 4 CSR 240-40.030(10)	Testing Requirements	Testing expense associated with relocating and replacing pipelines
<b>I</b> 4 CSR 240-40.030(13)(Y)	Maintenance - Caulked Bell and Spigot Joints	Install clamps and other sealing on exposed cast iron joints
<b>J</b> 4 CSR 240-40.030(16)	Gas Transmission Pipeline Integrity Management	Replace, repair or remove unsafe transmission pipeline segments
<b>K</b> 4 CSR 240-40.030(17)	Gas Distribution Pipeline Integrity Management	Replace, repair or remove unsafe distribution pipeline segments
<b>L</b> 4 CSR 240-40.030(13)(S)(1)	Telemetry Requirement	Replace worn out or deteriorated telemetry/SCADA equipment
<b>M</b> 4 CSR 240-40.030(12)(P)(1)	Requirements for Odorization of Gas	Replace worn out or deteriorated odorization equipment

**ISRS Statute 393.1009(5)**

Mains, valves, service lines, regulator stations, vaults and other pipeline system components installed to comply with state or federal safety requirements as replacements for existing facilities that have worn out or are in deteriorated condition;

Main relining projects, service line insertion projects, joint encapsulation projects, and other similar projects extending the useful life or enhancing the integrity of pipeline system components undertaken to comply with state or federal safety requirements;

Facilities relocations required due to construction or improvement of a highway, road, street, public way, or other public work

## **Appendix B**

Schedule 1	<a href="#"><u>Revenue Requirement Calculation</u></a>
Schedule 2	<a href="#"><u>Depreciation Expense</u></a>
Schedule 3	<a href="#"><u>Deferred Taxes (Current)</u></a>
Schedule 4	<a href="#"><u>Deferred Taxes Roll Forward (GO-2015-0350)</u></a>
Schedule 5	<a href="#"><u>Rate Design</u></a>
Schedule 6	<a href="#"><u>Capital Structure/Rate of Return for ISRS</u></a>
Schedule 7	<a href="#"><u>Property Taxes</u></a>
Schedule 8	<a href="#"><u>Tax Rate Calculation</u></a>
Attachment 1	ISRS Tariff Sheets

**Liberty Utilities (Midstates Natural Gas) Corp  
d/b/a Liberty Utilities  
Missouri Jurisdiction  
ISRS Revenue Requirement Calculation**

**ISRS Activity:**

	<b>Total Missouri</b>	<b>WEMO</b>	<b>SEMO</b>	<b>NEMO</b>
<b>Gas Utility Plant Projects - Main Replacements:</b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	\$2,063,048	\$0	\$0	\$2,063,048
Deferred Taxes	(236,222)	0	0	(236,222)
Deferred Taxes (GO-2015-0350)	(423,181)	(66,365)	(1,959)	(354,857)
Accumulated Depreciation	(11,411)	0	0	(11,411)
Accumulated Depreciation (GO-2015-0350)	(22,074)	(3,181)	(400)	(18,493)
<b>Total Net</b>	<b>1,370,161</b>	<b>(69,545)</b>	<b>(2,358)</b>	<b>1,442,065</b>
<b>Gas Utility Plant Projects - Service Line Replacements:</b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	0	0	0	0
Deferred Taxes	0	0	0	0
Deferred Taxes (GO-2015-0350)	28	16	1	11
Accumulated Depreciation	0	0	0	0
Accumulated Depreciation (GO-2015-0350)	(1,435)	(550)	(69)	(816)
<b>Total Net</b>	<b>(1,407)</b>	<b>(534)</b>	<b>(68)</b>	<b>(806)</b>
<b>Gas Utility Plant Projects - Meter &amp; House Regulator Replacements:</b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	0	0	0	0
Deferred Taxes	0	0	0	0
Deferred Taxes (GO-2015-0350)	(15,344)	(7,454)	(2,755)	(5,135)
Accumulated Depreciation	0	0	0	0
Accumulated Depreciation (GO-2015-0350)	(1,145)	(508)	(286)	(350)
<b>Total Net</b>	<b>(16,489)</b>	<b>(7,962)</b>	<b>(3,041)</b>	<b>(5,485)</b>
<b>Gas Utility Plant Projects - Measurement &amp; Regulator Station Equipment Replacements:</b>				
<u>Work Orders Placed in Service</u>				
Gross Additions	102,000	-	102,000	0
Deferred Taxes	(20,909)	0	(20,909)	0
Deferred Taxes (GO-2015-0350)	(21,335)	0	(21,335)	0
Accumulated Depreciation	(1,637)	0	(1,637)	0
Accumulated Depreciation (GO-2015-0350)	(2,190)	0	(2,190)	0
<b>Total Net</b>	<b>55,929</b>	<b>-</b>	<b>55,929</b>	<b>0</b>
<b>Total ISRS Rate Base</b>	<b>1,408,194</b>	<b>(78,041)</b>	<b>50,461</b>	<b>1,435,774</b>
<b>Overall Rate of Return per GR-2014-0152</b>	<b>7.22%</b>	<b>7.22%</b>	<b>7.22%</b>	<b>7.22%</b>
<b>UOI Required</b>	<b>101,654</b>	<b>(5,634)</b>	<b>3,643</b>	<b>103,645</b>
<b>Income Tax Conversion Factor</b>	<b>1.6410</b>	<b>1.6410</b>	<b>1.6410</b>	<b>1.6410</b>
<b>Revenue Requirement Before Interest Deductibility</b>	<b>166,817</b>	<b>(9,245)</b>	<b>5,978</b>	<b>170,084</b>
<b>Total ISRS Rate Base</b>	<b>1,408,194</b>	<b>(78,041)</b>	<b>50,461</b>	<b>1,435,774</b>
<b>Weighted Cost of Debt per GR-2014-0152</b>				
<b>Interest Deduction</b>				
<b>Marginal Income Tax Rate</b>	<b>39.06%</b>	<b>39.06%</b>	<b>39.06%</b>	<b>39.06%</b>
<b>Income Tax Reduction due to Interest</b>				
<b>Income Tax Conversion Factor</b>	<b>1.6410</b>	<b>1.6410</b>	<b>1.6410</b>	<b>1.6410</b>
<b>Revenue Requirement Impact of Interest Deductibility</b>				
<b>Total Revenue Requirement on Capital</b>				
<b>Depreciation Expense</b>	<b>33,876</b>	<b>(227)</b>	<b>2,830</b>	<b>31,273</b>
<b>Property Taxes</b>	<b>32,250</b>	<b>4,064</b>	<b>2,410</b>	<b>25,777</b>
<b>Total Company ISRS Revenues (Current)</b>	<b>209,204</b>	<b>(4,093)</b>	<b>10,367</b>	<b>202,930</b>

**Liberty Utilities (Midstates Natural Gas) Corp  
d/b/a Liberty Utilities  
Missouri Jurisdiction  
ISRS Depreciation Expense**

Description	Additions Annual Depreciation	Retirements Annual Depreciation
Main Replacements	31,564.64	(541.54)
Service Replacements	0.00	0.00
Meter & House Regulator Replacements	0.00	0.00
Measurement & Regulator Station Equipment Replacements	3,274.21	(421.44)
TOTAL	34,838.85	(962.98)
Total Net Increase in Depreciation	<u>33,875.87</u>	

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

Apr-16

2/1/2016

1/1/2016

4 months in period

12 months in year

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Total Bonus Depr.	Tax Cost	Bonus Depr in Period	Fiscal 2015 Tax Depreciation	Fiscal 2016 Tax Depreciation	Total Tax Depreciation	Difference Between Book and Tax Depr	Deferred Tax Assets / (Deferred Tax Liab.)	
376							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - WEST DIVISION				0.00			0.00	0.00												

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

376							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - SOUTHEAST MISSOURI DIVISION				0.00			0.00	0.00												

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

376	8854-0402-15J26	Hannibal Cast Iron Replacement	Jan-16	1,365,720.85	4	0.0012750	6,965.18	20,895.53	MACRS 15	5.000%	9.500%	682,860	682,860	227,620		11,381	239,001	232,036	(90,639)
376	8854-0402-14J95	Bowling Green Bare Main Replacement	Dec-15	697,327.35	5	0.0012750	4,445.46	10,669.11	MACRS 15	5.000%	9.500%	348,664	348,664	348,664	17,433	11,041	377,138	372,692	(145,893)
TOTALS - NORTHEAST MISSOURI DIVISION				2,063,048.20			11,410.64	31,564.64				1,031,524	1,031,524	576,284	17,433	22,422	616,139	604,728	(236,222)
TOTAL MAIN REPLACEMENT ADDITIONS				2,063,048.20			11,410.64	31,564.64				1,031,524	1,031,524	576,284	17,433	22,422	616,139	604,728	(236,222)

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

380							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - WEST DIVISION				0.00			0.00	0.00												

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

380							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - SOUTHEAST MISSOURI DIVISION				0.00			0.00	0.00												

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

380							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - NORTHEAST MISSOURI DIVISION				0.00			0.00	0.00												
TOTAL SERVICE REPLACEMENT ADDITIONS				0.00			0.00	0.00												

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

381							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - WEST DIVISION				0.00			0.00	0.00												

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

381							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - SOUTHEAST MISSOURI DIVISION				0.00			0.00	0.00												

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

381							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - NORTHEAST MISSOURI DIVISION				0.00			0.00	0.00												
TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS				0.00			0.00	0.00												

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION

379							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - WEST DIVISION				0.00			0.00	0.00												

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

379	8853-0403-14J40	New Millersville Odorizer	Nov-15	102,000.22	6	0.0026750	1,637.10	3,274.21	MACRS 15	5.000%	9.500%	51,000	51,000	51,000	2,550	1,615	55,165	53,528	(20,909)
TOTALS - SOUTHEAST MISSOURI DIVISION				102,000.22			1,637.10	3,274.21				51,000	51,000	51,000	2,550	1,615	55,165	53,528	(20,909)

ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION

379							0.00	0.00	MACRS 15	5.000%	9.500%									
TOTALS - NORTHEAST MISSOURI DIVISION				0.00			0.00	0.00												
TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS				102,000.22			1,637.10	3,274.21				51,000	51,000	51,000	2,550	1,615	55,165	53,528	(20,909)	
TOTAL ISRS ELIGIBLE ADDITIONS				2,165,048.42			13,047.74	34,838.85				1,082,524	1,082,524	627,284	19,983	24,037	671,304	658,256	(257,131)	

ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION

Apr-16

UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	
37601	6' Relocation SR291 Harrison	Mar-15	311,845.53	14	0.0012750	5,566.44	4,771.24	
<b>TOTALS - WEST DIVISION</b>							<b>5,566.44</b>	<b>4,771.24</b>

2/1/2016

1/1/2016

12 months in year

12 months in year

4 months in period

Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Total Bonus Depr.	Tax Cost	Bonus Depr in Period	Fiscal 2014 Tax Depreciation	Fiscal 2015 Tax Depreciation	Fiscal 2016 Tax Depreciation	Total Tax Depreciation	Difference Between Book and Tax Depr	Deferred Tax Assets / (Deferred Tax Liab.)
MACRS 15	5.000%	9.500%	155,923	155,923	155,923	7,796	14,813	4,938	183,469	177,903	(69,493)
<b>TOTALS - WEST DIVISION</b>											<b>(69,493)</b>

ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

37600	072-3374.61 Hwy Ground Bed	Sep-14	9,817.11	20	0.0012750	250.34	150.20	
37600	Replaced Bertrand Rectifier	Jan-14	3,028.59	23	0.0012750	89.75	46.51	
37601	NGF Mains	Sep-14	11,826.80	20	0.0012750	301.58	180.95	
37601	Quin Overpressure Prot	Mar-15	7,994.74	14	0.0012750	142.71	122.32	
37602	Rail Bore by Greenville Highch	Sep-14	3,842.17	20	0.0012750	97.98	58.79	
37602	Rpic Main Helen St. Chaffee	Aug-14	2,694.49	21	0.0012750	72.14	41.43	
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>							<b>953.50</b>	<b>599.80</b>

MACRS 15	5.000%	9.500%	4,909	4,909	4,909	245	466	155	5,776	5,525	(2,191)
MACRS 15	5.000%	9.500%	1,513	1,513	1,513	76	144	48	1,781	1,692	(681)
MACRS 15	5.000%	9.500%	5,913	5,913	5,913	296	562	187	6,958	6,657	(2,600)
MACRS 15	5.000%	9.500%	3,997	3,997	3,997	200	380	127	4,704	4,561	(1,782)
MACRS 15	5.000%	9.500%	1,921	1,921	1,921	96	183	61	2,280	2,162	(645)
MACRS 15	5.000%	9.500%	1,347	1,347	1,347	67	128	43	1,585	1,513	(591)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>											<b>(6,637)</b>

ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION

37601	NGF Mains	Oct-14	9,404.90	19	0.0012750	227.83	143.89	
37602	097-3335.Ramsev	Sep-14	4,873.86	20	0.0012750	124.28	74.57	
37602	097-3336.Crescent	Sep-14	78,450.72	20	0.0012750	1,949.49	1,169.70	
37602	COUNTRY CLUB CAST REPL	Mar-15	48,444.08	14	0.0012750	864.73	741.19	
37602	NGF Mains	Jan-15	14,621.14	16	0.0012750	298.27	293.70	
37602	NGF Leak Mains	Jan-15	14,729.21	16	0.0012750	300.48	225.36	
37602	N Science St Main Replacement	Oct-14	60,832.73	19	0.0012750	1,473.67	930.74	
37602	Hannibal Cast Iron Replacement	May-15	1,583,698.65	12	0.0012750	24,230.59	24,230.59	
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>							<b>29,469.34</b>	<b>27,739.74</b>
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>							<b>35,989.28</b>	<b>33,110.78</b>

MACRS 15	5.000%	9.500%	4,702	4,702	4,702	235	447	149	5,533	5,305	(2,072)
MACRS 15	5.000%	9.500%	2,437	2,437	2,437	122	232	77	2,867	2,743	(1,072)
MACRS 15	5.000%	9.500%	38,225	38,225	38,225	1,911	3,631	1,210	44,979	43,029	(16,809)
MACRS 15	5.000%	9.500%	24,222	24,222	24,222	1,211	2,301	767	28,501	27,637	(10,796)
MACRS 15	5.000%	9.500%	7,311	7,311	7,311	366	695	232	8,602	8,394	(3,244)
MACRS 15	5.000%	9.500%	7,365	7,365	7,365	368	700	233	8,666	8,365	(3,268)
MACRS 15	5.000%	9.500%	30,416	30,416	30,416	1,521	2,890	963	35,790	34,316	(13,405)
MACRS 15	5.000%	9.500%	791,849	791,849	791,849	39,592	75,235	25,075	931,743	907,512	(354,497)
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>											<b>(405,161)</b>
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>											<b>(483,291)</b>

ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION

38000	NGF Services	Sep-14	16,492.10	20	0.0041667	1,374.34	824.61	
<b>TOTALS - WEST DIVISION</b>							<b>1,374.34</b>	<b>824.61</b>

MACRS 15	5.000%	9.500%	8,246	8,246	8,246	412	783	261	9,703	8,329	(3,253)
<b>TOTALS - WEST DIVISION</b>											<b>(3,253)</b>

ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38000	HWY 61 Mondri Pipe Relocation	Sep-14	2,066.45	20	0.0041667	172.20	103.32	
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>							<b>172.20</b>	<b>103.32</b>

MACRS 15	5.000%	9.500%	1,033	1,033	1,033	52	98	33	1,216	1,044	(408)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>											<b>(408)</b>

ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38000	NGF Services	Sep-14	16,195.44	20	0.0041667	1,349.62	809.77	
38000	NGF Services	Oct-14	8,293.85	19	0.0041667	656.60	414.69	
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>							<b>2,006.22</b>	<b>1,224.46</b>
<b>TOTAL SERVICE REPLACEMENT ADDITIONS</b>							<b>3,552.76</b>	<b>2,152.39</b>

MACRS 15	5.000%	9.500%	8,098	8,098	8,098	405	769	256	9,528	8,179	(3,195)
MACRS 15	5.000%	9.500%	4,147	4,147	4,147	207	394	131	4,880	4,223	(1,650)
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>											<b>(4,844)</b>
<b>TOTAL SERVICE REPLACEMENT ADDITIONS</b>											<b>(8,505)</b>

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION

38100	NGF Res Meters/Loops/Reas	Apr-15	35,297.11	13	0.0018000	825.95	762.42	
<b>TOTALS - WEST DIVISION</b>							<b>825.95</b>	<b>762.42</b>

MACRS 15	5.000%	9.500%	17,649	17,649	17,649	882	1,677	559	20,766	19,941	(7,789)
<b>TOTALS - WEST DIVISION</b>											<b>(7,789)</b>

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION

38100	NGF Com Meters/Loops/Reas	Jan-14	2,970.58	23	0.0018000	122.98	64.16	
38100	NGF Com Meters/Loops/Reas	Jan-14	4,023.34	23	0.0018000	166.57	86.90	
38100	NGF Com Meters/Loops/Reas	Apr-15	3,259.42	13	0.0018000	76.27	70.40	
38100	NGF Com Meters/Loops/Reas	Apr-15	9,633.61	13	0.0018000	225.43	208.09	
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>							<b>591.25</b>	<b>429.55</b>

MACRS 15	5.000%	9.500%	1,485	1,485	1,485	74	141	47	1,748	1,625	(635)
MACRS 15	5.000%	9.500%	2,012	2,012	2,012	101	191	64	2,387	2,200	(890)
MACRS 15	5.000%	9.500%	1,630	1,630	1,630	81	155	52	1,918	1,841	(719)
MACRS 15	5.000%	9.500%	4,817	4,817	4,817	241	458	153	5,668	5,442	(2,121)
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>											<b>(4,339)</b>

ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION

38100	NGF Res Meters/Loops/Reas	Jan-15	12,580.96	16	0.0018000	362.33	271.75	
38100	NGF Com Meters/Loops/Reas	Jan-15	11,735.35	16	0.0018000	337.98	253.48	
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>							<b>700.31</b>	<b>525.23</b>
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS</b>							<b>2,111.51</b>	<b>1,710.20</b>

MACRS 15	5.000%	9.500%	6,290	6,290	6,290	315	598	199	7,402	7,039	(2,750)
MACRS 15	5.000%	9.500%	5,868	5,868	5,868	293	557	186	6,904	6,566	(2,565)
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>											<b>(5,315)</b>
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS</b>											<b>(17,443)</b>



UTILITY ACCOUNT	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	MONTHS	MONTHLY DEPR RATE	ACCUMULATED DEPRECIATION	DEPRECIATION EXPENSE	Method	1ST YEAR MACRS %	2ND YEAR MACRS %	Total Bonus Depr.	Tax Cost	Bonus Depr in Period	Fiscal 2014 Tax Depreciation	Fiscal 2015 Tax Depreciation	Fiscal 2016 Tax Depreciation	Total Tax Depreciation	Difference Between Book and Tax Depr	Deferred Tax Assets / (Deferred Tax Liab.)	
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION</b>																				
37900					0.0026750	0.00	0.00	MACRS 15	5.000%	9.500%	-	-	-	-	-	-	-	-	-	-
			TOTALS - WEST DIVISION	0.00		0.00	0.00													
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION</b>																				
37900	Poe Station Odorizer	Mar-15	102,355.11	14	0.0026750	3,833.20	3,285.60	MACRS 15	5.000%	9.500%	51,178	51,178	51,178	2,559	4,862	1,621	60,219	56,386	(22,026)	
			TOTALS - SOUTHEAST MISSOURI DIVISION	102,355.11		3,833.20	3,285.60	51,178	51,178	51,178	2,559	4,862	1,621	60,219	56,386	(22,026)				
<b>ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION</b>																				
37900					0.0026750	0.00	0.00	MACRS 15	5.000%	9.500%	-	-	-	-	-	-	-	-	-	-
			TOTALS - NORTHEAST MISSOURI DIVISION	0.00		0.00	0.00													
			MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS	102,355.11		3,833.20	3,285.60	51,178	51,178	51,178	2,559	4,862	1,621	60,219	56,386	(22,026)				
			TOTAL ISRS ELIGIBLE ADDITIONS	2,389,006.00		45,492.75	40,265.97	1,194,503	1,194,503	1,194,503	59,725	113,478	37,826	1,405,532	1,360,039	(531,265)				

**Liberty Utilities (Midstates Natural Gas) Corp**  
**d/b/a Liberty Utilities**  
**Missouri Jurisdiction**  
**ISRS Current Period Rate Design**

	Current ISRS	GO-2015-0350	Total
<b>ISRS Revenues</b>	<b>\$209,204</b>	<b>\$261,395</b>	<b>\$470,599</b>
<i>Northeast District (NEMO)</i>	202,930	202,463	405,393
<i>Southeast District (SEMO)</i>	10,367	14,779	25,146
<i>West District (WEMO)</i>	(4,093)	44,153	40,060

Rate District & Class	Number of Customers	Customer Charge	Ratio to		Customer Percentage	Monthly ISRS Charge	Annual ISRS Revenues
			Residential Customer Charge	Weighted Customer Numbers			
<i>Northeast District</i>							
Firm Residential	15,857	20.00	1.0000	15,857	69.2629%	1.48	\$280,787
Small Firm GS	2,101	28.26	1.4130	2,969	12.9672%	2.09	52,568
Medium Firm GS	293	124.60	6.2300	1,825	7.9732%	9.19	32,323
Large Firm GS	70	623.01	31.1505	2,181	9.5245%	45.97	38,612
Interruptible Large Volume	2	623.01	31.1505	62	0.2721%	45.97	1,103
<b>Total NEMO</b>	<b>18,323</b>			<b>22,894</b>	<b>100.0000%</b>		<b>\$405,393</b>
<i>Southeast District</i>							
Firm Residential	27,677	13.75	1.0000	27,677	61.3359%	0.05	\$15,423
Small Firm GS	3,237	17.46	1.2698	4,110	9.1092%	0.06	2,291
Medium Firm GS	454	126.99	9.2356	4,193	9.2922%	0.43	2,337
Large Firm GS	193	634.95	46.1782	8,912	19.7510%	2.14	4,967
Interruptible Large Volume	5	634.95	46.1782	231	0.5117%	2.14	129
<b>Total SEMO</b>	<b>31,566</b>			<b>45,124</b>	<b>100.0000%</b>		<b>\$25,146</b>
<i>West District</i>							
Firm Residential	3,253	20.00	1.0000	3,253	77.1937%	0.79	\$30,924
Small Firm GS	525	23.80	1.1900	625	14.8253%	0.94	5,939
Medium Firm GS	37	118.01	5.9005	218	5.1807%	4.67	2,075
Large Firm GS	4	590.03	29.5015	118	2.8003%	23.37	1,122
Interruptible Large Volume	0	590.03	29.5015	0	0.0000%	0.00	0
<b>Total WEMO</b>	<b>3,819</b>			<b>4,214</b>	<b>100.0000%</b>		<b>\$40,060</b>
<b>Total Missouri</b>	<b>53,708</b>			<b>72,232</b>	<b>100.0000%</b>		<b>\$470,599</b>

NOTE: Number of Customers by Rate District and Class from 2014 Annual Report

**Liberty Utilities (Midstates Natural Gas) Corp  
d/b/a 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		10.00%	
Long term			
Short term			
Total	100.00%		7.22%

\*per Rate Case GR-2014-0152

**Liberty Utilities (Midstates Natural Gas) Corp  
d/b/a Liberty Utilities  
Missouri Jurisdiction  
ISRS Property Taxes Ending December 31, 2015**

Rate Div	Division Number	Rate	2015 Rendered Property	%age in Rate Division	ISRS Property Taxes
NEMO	8854	1.01%	38,775,525	79.17%	
NEMO	8857	1.36%	10,201,676	20.83%	
NEMO	8854 Blended Rate	1.08%	48,977,201	100.00%	\$25,777.01
WEMO	8852	1.17%	8,333,797	100.00%	\$4,063.58
SEMO	8853	1.07%	67,859,556	100.00%	\$2,409.62
					\$32,250.21

The above rendered property equals the plant in service used for the 2015 property tax returns (plant in service is as of 12/31/2014).  
The tax rates calculated in cells D6, D7, D9, D10 compare (ratio) the plant in service with the actual 2015 calendar year property taxes.

**ADDITIONS - MAIN REPLACEMENTS, WEST DIVISION**

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
376	8852-0401-14J31	6" Relocation SR291 Harrisonvi	Mar-15	311,845.53	1.17%	3,650.40
<b>TOTALS - WEST DIVISION</b>				311,845.53		3,650.40

**ADDITIONS - MAIN REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

376	8853-0404-14J84	Qulin Overpressure Prot	Mar-15	7,994.74	1.07%	85.53
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				7,994.74		85.53

**ADDITIONS - MAIN REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

376	8854-0402-14J95	Bowling Green Bare Main Replacement	Dec-15	697,327.35	1.08%	7,542.59
376	8854-0402-13MB007	COUNTRY CLUB CAST REPL	Mar-15	48,444.06	1.08%	523.99
376	8854-0402-14404	NGF Mains	Jan-15	14,621.14	1.08%	158.15
376	8854-0402-14411	NGF Leak Mains	Jan-15	14,729.21	1.08%	159.32
376	8854-0402-14J26	Hannibal Cast Iron Replacement	May-15	1,583,698.65	1.08%	17,129.95

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>2,358,820.41</u>		<u>25,514.00</u>
<b>TOTAL MAIN REPLACEMENT ADDITIONS</b>				<u><b>2,678,660.68</b></u>		<u><b>29,249.93</b></u>

**ADDITIONS - SERVICE REPLACEMENTS, WEST DIVISION**

380					1.17%	0.00
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>		<u>0.00</u>

**ADDITIONS - SERVICE REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

380					1.07%	0.00
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>0.00</u>		<u>0.00</u>

**ADDITIONS - SERVICE REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

380					1.08%	0.00
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>		<u>0.00</u>
<b>TOTAL SERVICE REPLACEMENT ADDITIONS</b>				<u><b>0.00</b></u>		<u><b>0.00</b></u>

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, WEST DIVISION**

381	8852-0401-15106	NGF Res Meters/Loops/Regs	Apr-15	35,297.11	1.17%	413.18
<b>TOTALS - WEST DIVISION</b>				<u>35,297.11</u>		<u>413.18</u>

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

381	8853-0403-15110	NGF Com Meters/Loops/Regs	Apr-15	3,259.42	1.07%	34.87
381	8853-0405-15110	NGF Com Meters/Loops/Regs	Apr-15	9,633.61	1.07%	103.06

UTILITY ACCOUNT	PROJECT NUMBER	PROJECT DESCRIPTION	IN SERVICE DATE	ADDITION AMOUNT	Property Tax Rate	Property Taxes
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>12,893.03</u>		<u>137.93</u>

**ADDITIONS - METER AND HOUSE REGULATOR REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

381	8854-0403-14406	NGF Res Meters/Loops/Regs	Jan-15	12,580.96	1.08%	136.08
381	8854-0403-14410	NGF Com Meters/Loops/Regs	Jan-15	11,735.35	1.08%	126.93
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>24,316.31</u>		<u>263.02</u>
<b>TOTAL METER AND HOUSE REGULATOR REPLACEMENT ADDITIONS</b>				<u><b>72,506.45</b></u>		<u><b>814.12</b></u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, WEST DIVISION**

					1.17%	0.00
<b>TOTALS - WEST DIVISION</b>				<u>0.00</u>		<u>0.00</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, SOUTHEAST MISSOURI DIVISION**

379	8853-0403-14J40	New Millersville Odorizer	Nov-15	102,000.22	1.07%	1,091.18
379	8853-0404-14J39	Poe Station Odorizer	Mar-15	102,355.11	1.07%	1,094.98
<b>TOTALS - SOUTHEAST MISSOURI DIVISION</b>				<u>204,355.33</u>		<u>2,186.16</u>

**ADDITIONS - MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENTS, NORTHEAST MISSOURI DIVISION**

					1.08%	0.00
<b>TOTALS - NORTHEAST MISSOURI DIVISION</b>				<u>0.00</u>		<u>0.00</u>
<b>TOTAL MEASUREMENT AND REGULATOR STATION EQUIPMENT REPLACEMENT ADDITIONS</b>				<u><b>204,355.33</b></u>		<u><b>2,186.16</b></u>
<b>TOTAL ISRS ELIGIBLE ADDITIONS</b>				<u><b>2,955,522.46</b></u>		<u><b>32,250.21</b></u>

**Liberty Utilities (Midstates Natural Gas) Corp  
d/b/a Liberty Utilities  
Missouri Jurisdiction  
ISRS Tax Rate Calculation**

Line	<b>Jurisdiction:</b>	Missouri
1	<b>Test Period Ending:</b>	<u>September 30, 2013</u>
2		
3		
4	<b>Tax Rate</b>	
5	Federal:	<u>35.00%</u>
6	State:	<u>6.25%</u>
7	Composite Factor:	39.06%
8		
9		
10		
11	Revenue Gross-Up Factor for inc tax	1.64103

**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:

<u>Type of Service</u>	<u>Per Bill Per Month</u>		
	<u>West</u>	<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service .....	0.79	0.05	1.48
Small Firm General Service .....	0.94	0.06	2.09
Medium Firm General Service.....	4.67	0.43	9.19
Large Firm General Service .....	23.37	2.14	45.97
Interruptible Large Volume Service .....	0.00	2.14	45.97

DATE OF ISSUE: February 19, 2016  
month day year

DATE EFFECTIVE: March 20, 2016  
month day year

ISSUED BY: Christopher D. Krygier  
name of officer

Director, Regulatory & Govt. Affairs  
title

Jackson, MO  
address



## **Appendix C**

Attachment 1	Customer Notice Examples
Attachment 2	Current ISRS Web Site Information
Attachment 3	Example Script for Call Center Employees
Attachment 4	Sample Customer Bill

## 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 seeking to recover \$405,393 in the Northeast District, \$25,146 in the Southeast District, and \$40,060 in the West District.

### 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. Liberty Utilities filed seeking to recover \$405,393 in the Northeast District, \$25,146 in the Southeast District, and \$40,060 in the West District.



## My Account

### Account Services and Support

#### Billing and Payment

[View and Pay Your Bill with e-Bill](#)

[Convenient Payment Options](#)

[Liberty Utilities Walk-In Payment Locations](#)

[Billing Programs](#)

[Bill Inserts](#)

[Why Your Gas Bill May Vary](#)

[How To Read Your Gas Bill](#)

[How to Avoid Estimated Bills](#)

#### Bill Assistance

#### Meter Reading

#### Energy Saving Resources

#### Energy Assistance Agencies

## How To Read Your Gas Bill

Liberty Utilities wants our customers to understand their energy charges. [Learn how to read your bill.](#)



[FAQs about Billing & Payment](#)



## My Account

### Account Services and Support

#### Billing and Payment

[View and Pay Your Bill with e-Bill](#)

[Convenient Payment Options](#)

[Liberty Utilities Walk-In Payment Locations](#)

[Billing Programs](#)

[Bill Inserts](#)

[Why Your Gas Bill May Vary](#)

[How To Read Your Gas Bill](#)

[How to Avoid Estimated Bills](#)

#### Bill Assistance

#### Meter Reading

#### Energy Saving Resources

#### Energy Assistance Agencies

## Bill Inserts

### November 2015

- [Flammable Materials](#) (Iowa, Illinois & Missouri)
- [Missouri ISRS Customer Notice](#) (Missouri)
- [Iowa Customer Notice](#) (Iowa)

### October 2015

- [Help keep your neighbors warm this winter](#) (Iowa, Illinois & Missouri)
- [Missouri ISRS Customer Notice](#) (Missouri)

### September 2015

- [Damage Prevention Awareness](#) (Iowa, Illinois & Missouri)

### August 2015

- [If You Smell Natural Gas](#) (Iowa, Illinois & Missouri)

### July 2015

- [NO CO \(Carbon Monoxide\)](#) (Iowa, Illinois & Missouri)

### June 2015

- [Welcome & Customer Information](#) (Iowa, Illinois & Missouri)

### May 2015

- [Damage Prevention Awareness](#) (Iowa, Illinois & Missouri)

### April 2015

- [Energize Liberty Utility Homes](#) (Missouri)
- [Iowa Customer Message](#) (Iowa)
- [Flammable Materials](#) (Illinois)

### March 2015

- [Managing Home Energy Use Natural Gas Safety. What Natural Gas Smells Like](#) (Iowa, Illinois & Missouri)

### January 2015

- [If You Smell Natural Gas](#) (Iowa, Illinois & Missouri)



[FAQs about Billing & Payment](#)

[Archived Bill Inserts](#)



## Save Energy & Money

[Convert to Natural Gas](#)

[Save on Energy Bills](#)

[Energy Efficiency Incentives](#)

[Locate an Authorized Natural Gas Dealer](#)

## Gas Rates & Tariffs

[Illinois](#)

[Iowa](#)

[Missouri](#)

[Natural Gas Prices](#)

## Natural Gas Rates & Tariffs for Missouri

### Rate Schedules

- [Residential Firm Service](#)
- [Economic Development Service](#)
- [Interruptible Large Volume Service](#)
- [Small Firm General Service](#)
- [Medium Firm General Service](#)
- [Large Firm General Service](#)

### Tariffs

- [Missouri Tariff](#) (August 7, 2012)
- [Operating Statement](#) (May 1, 2012)



[PGA History \(PDF\)](#)

## CALL CENTER INSTRUCTIONS ON ISRS

What is the ISRS charge on my bill?

The infrastructure system replacement surcharge (ISRS) is a set, monthly charge that covers only 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.

ISRS rates always start at -0- when Liberty Utilities finishes a rate case. Upon resolution of the Company's rate case in January 2015, the monthly ISRS was reset to -0- and costs for the facilities that were part of the previous ISRS were incorporated into the Company's overall rates.

The costs for natural gas customers' pipeline replacement and/or relocations contained in the Company's ISRS filings are not currently included in Liberty Utilities' base rates.

In June 2015, the Company filed its first ISRS since the rate case and new ISRS rates became effective in October 2015. In February 2016, Liberty Utilities filed an application to change its ISRS to reflect additional investments covering the period from June 1, 2015 through January 31, 2016.

The ISRS covers the costs for:

- Replacing worn out or deteriorated pipes or other parts of our pipeline system to comply with federal or state safety requirements
- Projects that extend the useful life or enhance the integrity of pipeline components.
- Relocating facilities required by governmental entities in connection with 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 nor are they being recovered from Liberty Utilities customers.
- Costs incurred to build infrastructure that directly connects to new customers who will be billed for service.

When a new ISRS is established, the first ISRS bill for each customer will contain a bill message known as the Initial Notice, and the illustrative example is set forth below:

"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

CALL CENTER INSTRUCTIONS ON ISRS

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 seeking to recover \$405,393 in the Northeast District, \$25,146 in the Southeast District, and \$40,060 in the West District.”

Here are the new rates as filed for the various customer classes in the respective rate districts:

<u>Type of Service</u>	<u>Per Bill Per Month</u>		
	<u>West</u>	<u>Southeast</u>	<u>Northeast</u>
Residential Firm Service .....	0.79	0.05	1.48
Small Firm General Service.....	0.94	0.06	2.09
Medium Firm General Service.....	4.67	0.43	9.19
Large Firm General Service .....	23.37	2.14	45.97
Interruptible Large Volume Service.....	0.00	2.14	45.97

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 the ISRS produce any new revenue for the Company. Any projects for which Liberty Utilities is separately reimbursed are not included in the ISRS.
- The financial impact of the ISRS is very modest. It is less for residential customers than for larger commercial and industrial customers.



# Liberty Utilities

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



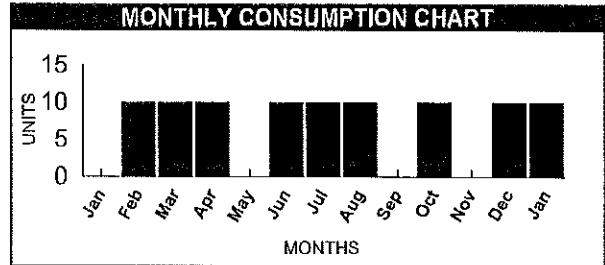
>001372 6113334 0001 092170 20Z

BILLING DEPARTMENT  
ATTN: LIBERTY UTILITIES  
2751 N HIGH ST  
JACKSON, MO 63755-4003

SAMPLE CUSTOMER BILL

# Statement

ACCOUNT INFORMATION	
Account Number:	77602344-77297842
Statement #:	3002698
Bill Date:	02/05/2016
Due Date:	02/26/2016
Service Address: 1 BILL TEST ST JACKSON MO 63755	



Meter #	Rate Code	Read Type	# Days	Service Dates	Current	Previous	Multiplier	Usage
1BILLTEST	62-GRF	Actual	29	12/31/15 - 01/29/16	90	80	1.00000	10

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:	21.77
Payments Received:	0.00
Balance Forward:	21.77
Voided-Charges/Credits	22.98 CR
<b>Current Charges:</b>	
Delivery Charge	13.29
Distribution Commodity 10.0000 units @ 0.18370	1.84
PGA 10.0000 units @ 0.53793	5.38
ISRS Charge	0.03
<b>Taxes:</b>	1.45
Miscellaneous Charges/Credits:	
<b>Total Amount Due:</b>	<b>20.78</b>

**SPECIAL MESSAGE**

What Should I Do If I Smell Natural Gas? Most people are familiar with the distinctive "pungent odor" aroma added to natural gas. We add this odor so that it's easy to detect. If you smell gas in your home, or suspect a gas leak, call us right away. Smell gas outdoors? Call and tell us the exact street location and cross streets. We're here 365 days a year to serve you. We'll be there as soon as possible to make sure that the situation is safe. If you smell gas, please follow these steps: 1) Check to be sure your range and oven controls are turned off. 2) Don't operate electrical appliances or switches. That can cause sparks. 3) Don't smoke or light matches. 4) Call Liberty Utilities at 1-855-644-8134. If the odor of gas is strong, don't use your telephone. All occupants should leave the building immediately. Then call Liberty Utilities from a nearby phone.

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

BALANCE FORWARD	VOID & MISC CHG/CREDITS	CURRENT CHARGES	AMOUNT DUE	ENCLOSED AMOUNT
21.77	22.98 CR	21.99	20.78	

## Payment Coupon

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

Service Address: 1 BILL TEST ST  
JACKSON MO 63755

BILLING DEPARTMENT  
2751 N HIGH ST  
JACKSON, MO 63755-4003

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

Account Number: 77602344-77297842  
Statement #: 3002698  
Bill Date: 02/05/2016  
Due Date: 02/26/2016

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

837760234477297842800000002199400000002078

BRE GEN R EV/002 92170-MID-5NIFE

01372 6113334 001373 002745 0001/0001



**Understanding Your Bill...**

**Explanation of Billing Terms**

You may obtain more information on our tariff and rates by calling our Customer Service Department at the number printed on the front of this bill. The following information explains items that may appear on your bill, depending on your type of service and local regulatory requirements.

**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.

**Estimated Read**

All reads are actual unless otherwise shown. If we do not physically read your meter in a given month, we will estimate volume based on your average gas use. It will be shown as "AUTO ESTIMATE" on your bill, and any necessary adjustments will be made after the next actual meter reading.

**Prorated Bill**

If applicable, we will adjust, or prorate, the delivery charge/customer charge 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 identifies the rate schedule used to calculate the amount of your bill, based on the type of service you receive, as approved by the state's public utilities commission.

**Current Charge/Cost/Gas Charge**

These charges reflect the cost for gas used during the current billing period, before taxes and miscellaneous charges.

**Budget Billing Amount**

If you're a Budget Billing customer, your bill will show the budget amount to be paid.

**Due Date/Late Charge:** Please pay your bill by the due date to avoid a late charge.

**Taxes**

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

**Special Services...**

You may sign up for these services at [www.libertyutilities.com](http://www.libertyutilities.com).

Learn more about services at our web site or by calling the toll-free number on the front of this bill.

**Problems with Paying your Bill:**

If you are having problems with paying your utility bill, please contact us. Various plans and programs may be available depending on your circumstances.

**E-Bill:** Go paperless and receive an email instead of a paper bill each month. Sign up at [www.libertyutilities.com](http://www.libertyutilities.com)

**By Mail:** Please mail your payment so it is received by the due date on the front of this bill.

**Pay by Check or Credit Card:** Pay by check or credit card on our website or by telephone

**Authorized Payment Center:** Check our website or call our customer service telephone number for a list of authorized payment agencies, where you can pay your bill in person. Be sure to take the entire bill with you to the payment center to ensure your payment can be accurately posted to your account

**Budget Billing:** Allows you to spread out your gas payments over the year, smoothing out seasonal highs and lows.

**Automatic Payments:** You can have your bill paid automatically from your bank account each month.

**Other Information**

**For General Correspondence:**

Liberty Utilities  
2751 North High Street  
Jackson, MO, 63755

**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](http://www.libertyutilities.com) for information on which agency(ies) received your donation.

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

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

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

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

**CHANGE OF ADDRESS**

\_\_\_\_\_ EFFECTIVE DATE (Day/Month/Year)

\_\_\_\_\_ ADDRESS PO BOX

\_\_\_\_\_ CITY

\_\_\_\_\_ STATE, ZIP

\_\_\_\_\_ HOME TELEPHONE NUMBER