

**Atmos Energy Corporation and Liberty Energy Corp.**  
**File No. GM-2012-0037**

**Liberty Energy (Mid-States) Corp.**  
**Schedule of Ordered Depreciation Rates from Atmos GR-2006-0387**

Account Number	Plant Description	Butler	Kirksville	SEMO	UCG	Pal	Neelyville	Rich Hill
301	Organization							
302	Franchises and consents			0.00%	4.71%	4.71%	4.71%	0.00%
303	Miscellaneous intangible plant				20.00%	20.00%	20.00%	
311	Liquefied petroleum gas equipment				4.98%	4.98%	4.98%	
365.1	Land and land rights							
365.2	Rights-of-way	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
366	Structures and improvements	3.24%	3.24%	3.24%	0.00%	0.00%	0.00%	
367.01	Mains	1.53%	1.53%	1.53%	1.33%	1.33%	1.33%	2.72%
367.02	Mains	1.53%	1.53%	1.53%	1.33%	1.33%	1.33%	2.72%
369	Measuring & regulating station equipment	3.60%	3.60%	3.60%	1.89%	1.89%	1.89%	0.00%
370	Communication equipment	0.00%	0.00%	4.36%	4.36%	4.36%	4.36%	0.00%
374.01	Land and land rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
374.02	Land and land rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
375	Structures and improvements	2.33%	2.33%	2.50%	4.37%	4.37%	4.37%	0.00%
376.01	Mains	1.53%	1.53%	1.53%	3.43%	3.43%	3.43%	2.67%
376.02	Mains	1.53%	1.53%	1.53%	3.43%	3.43%	3.43%	2.67%
377	Compressor station equipment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
378	Measuring & regulating station equipment- General	3.00%	3.00%	3.01%	1.89%	1.89%	1.89%	2.38%
379	Measuring & regulating station equipment- City gate	3.21%	3.21%	3.15%	1.89%	1.89%	1.89%	0.00%
380	Services	5.00%	5.00%	5.00%	5.13%	5.13%	5.13%	3.14%
381	Meters	2.16%	2.16%	2.16%	2.52%	2.52%	2.52%	2.71%
382	Meter installations	3.00%	3.00%	2.96%	3.91%	3.91%	3.91%	2.71%
383	House regulators	4.55%	4.55%	4.19%	3.24%	3.24%	3.24%	2.38%
384	House regulatory installations	3.33%	3.33%	3.33%	0.00%	0.00%	0.00%	0.00%
385	Industrial measuring & regulating station equipment	3.60%	3.60%	3.60%	1.89%	1.89%	1.89%	0.00%
387	Other equipment	0.00%	0.00%	0.00%	5.52%	5.52%	5.52%	0.00%
389	Land and land rights	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
390	Structures and improvements	5.00%	5.00%	5.00%	1.00%	1.00%	1.00%	5.00%
391	Office furniture and equipment	4.75%	4.75%	4.75%	5.00%	5.00%	5.00%	4.75%
391.2	Office furniture and equipment				10.00%	10.00%	10.00%	
392	Transportation equipment	10.39%	10.39%	10.39%	10.00%	10.00%	10.00%	10.39%
393	Stores equipment	4.50%	4.50%	4.01%	5.00%	5.00%	5.00%	4.50%
394	Tools, shop, and garage equipment	4.50%	4.50%	4.33%	3.29%	3.29%	3.29%	4.50%
395	Laboratory equipment	4.00%	4.00%	3.69%	3.85%	3.85%	3.85%	4.00%
396	Power operated equipment	7.92%	7.92%	7.71%	13.81%	13.81%	13.81%	0.00%
397	Communication equipment	4.54%	4.55%	4.36%	12.00%	12.00%	12.00%	4.54%
398	Miscellaneous equipment	3.60%	3.60%	3.60%	10.00%	10.00%	10.00%	3.60%
399	Other tangible property	4.75%	4.75%	4.75%	5.00%	5.00%	5.00%	4.75%