

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**REVENUE REQUIREMENT**

**APPENDIX 3**

**Other Staff Schedules**

**LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.  
d/b/a LIBERTY UTILITIES**

**CASE NO. GR-2014-0152**

*Jefferson City, Missouri  
June 2014*

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

Depreciation Rates

GR-2014-0152

Account Number	Plant Description	WEMO	NEMO	SEMO
365	Land - Transmission	0.00%	0.00%	0.00%
365.1	Land and land rights	0.00%	0.00%	0.00%
365.2	Rights-of-way	0.00%	0.00%	0.00%
366	Structures and improvements	3.24%	3.24%	3.24%
366.1	Structures and improvements (T&D other structures)	3.24%	3.24%	3.24%
367	Mains	1.53%	1.53%	1.53%
367.1	Mains	1.53%	1.53%	1.53%
367.2	Mains	1.53%	1.53%	1.53%
369	Measuring & regulating station equipment	3.60%	3.60%	3.60%
370	Communication equipment	4.36%	4.36%	4.36%
374	Land and land rights	0.00%	0.00%	0.00%
375	Structures and improvements	2.33%	2.33%	2.33%
376	Mains	1.53%	1.53%	1.53%
376.1	Mains	1.53%	1.53%	1.53%
376.2	Mains	1.53%	1.53%	1.53%
377	Compressor station equipment	0.00%	0.00%	0.00%
378	Measuring & regulating station equipment- General	3.00%	3.00%	3.00%
379	Measuring & regulating station equipment- City gate	3.21%	3.21%	3.21%
380	Services	5.00%	5.00%	5.00%
381	Meters	2.16%	2.16%	2.16%
382	Meter installations	3.00%	3.00%	3.00%
383	House regulators	4.55%	4.55%	4.55%
384	House regulators installations	3.33%	3.33%	3.33%
385	Industrial measuring & regulating station equipment	3.60%	3.60%	3.60%
387	Other equipment	4.50%	4.50%	4.50%
389	Land and land rights	0.00%	0.00%	0.00%
390	Structures and improvements	5.00%	5.00%	5.00%
390.1	Structures and improvements - Structure Frame	5.00%	5.00%	5.00%
390.3	Structures and improvements - Improvements Leased Premises	5.00%	5.00%	5.00%
391	Office furniture and equipment	4.75%	4.75%	4.75%
392	Transportation equipment	10.39%	10.39%	10.39%
393	Stores equipment	4.50%	4.50%	4.50%
394	Tools, shop, and garage equipment	4.50%	4.50%	4.50%
395	Laboratory equipment	4.00%	4.00%	4.00%
396	Power operated equipment	7.92%	7.92%	7.92%
396.1	Power operated equipment - Ditchers	7.92%	7.92%	7.92%
396.2	Power operated equipment - Backhoes	7.92%	7.92%	7.92%
397	Communication equipment	4.55%	4.55%	4.55%
397.2	Communication equipment - Fixed Radios	4.55%	4.55%	4.55%
397.3	Communication equipment - Telemetry	4.55%	4.55%	4.55%
398	Miscellaneous equipment	3.60%	3.60%	3.60%
399	Other tangible property	4.75%	4.75%	4.75%

Corporate Allocated Plant Depreciation Rates

		WEMO	NEMO	SEMO
374	Land and land rights - Corporate	0.00%	0.00%	0.00%
390	Structures and improvements - Corporate	5.00%	5.00%	5.00%
391	Office furniture and equipment - Corporate	4.75%	4.75%	4.75%
392.1	Transportation equipment <12,000 lbs - Corporate	10.39%	10.39%	10.39%
394	Tools, shop, and garage equipment - Corporate	4.50%	4.50%	4.50%
398	Miscellaneous equipment - Corporate	3.60%	3.60%	3.60%
399	Other tangible property - Corporate	4.75%	4.75%	4.75%
399.3	Other tangible property - Network - H/W - Corporate	4.75%	4.75%	4.75%
399.4	Other tangible property - PC Hardware - Corporate	4.75%	4.75%	4.75%
399.5	Other tangible property - PC Software - Corporate	4.75%	4.75%	4.75%