

Exhibit No.:
Issues: Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Accounting Schedules
Case No.: GR-2014-0152
Date Prepared: July 30, 2014

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION UTILITY SERVICES - AUDITING

REBUTTAL ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.

d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

Jefferson City, Missouri
July 2014

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
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MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
TOTAL COMPANY COMPILATION**

CASE NO. GR-2014-0152

Jefferson City, MO

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Revenue Requirement

Line Number	A Description	B 6.39% Return	C 6.62% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$87,126,096	\$87,126,096	\$87,126,096
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$5,569,971	\$5,769,490	\$5,969,880
4	Net Income Available	\$6,113,029	\$6,113,029	\$6,113,029
5	Additional Net Income Required	-\$543,058	-\$343,539	-\$143,149
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,060,446	\$2,185,836	\$2,311,774
8	Current Income Tax Available	\$2,401,736	\$2,401,736	\$2,401,736
9	Additional Current Tax Required	-\$341,290	-\$215,900	-\$89,962
10	Revenue Requirement	-\$884,348	-\$559,439	-\$233,111
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$884,348	-\$559,439	-\$233,111

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$128,680,910
2	Less Accumulated Depreciation Reserve		\$25,811,831
3	Net Plant In Service		<u>\$102,869,079</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$219,096
6	Storage Gas		\$4,498,964
7	Energy Efficiency Regulatory Asset		\$51,911
8	Prepayments		<u>\$264,483</u>
9	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$4,596,262</u>
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$1,129
12	State Tax Offset	0.0603%	\$189
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$338,188
15	Accumulated Deferred Income Tax		\$4,848,515
16	Customer Advances for Construction		\$63,495
17	Customer Deposits		\$1,471,062
18	Stipulated Rate Base Offset		<u>\$13,616,667</u>
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$20,339,245</u>
20	Total Rate Base		<u><u>\$87,126,096</u></u>

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,143	P-2	\$4	\$6,147	100.0000%	\$0	\$6,147
3	302.000	Franchises & Consents	\$75,761	P-3	\$51	\$75,812	100.0000%	\$0	\$75,812
4	303.000	Misc. Intangible Plant	\$17,584	P-4	\$15	\$17,599	100.0000%	\$0	\$17,599
5		TOTAL INTANGIBLE PLANT	\$99,488		\$70	\$99,558		\$0	\$99,558
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.000	Land - Transmission - TP	\$200	P-8	\$0	\$200	100.0000%	\$0	\$200
9	365.100	Land and Land Rights - TP	\$134,268	P-9	\$112	\$134,380	100.0000%	\$0	\$134,380
10	365.200	Rights-of-way - TP	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	366.000	Structures & Improvements - TP	\$3,380	P-11	\$3	\$3,383	100.0000%	\$0	\$3,383
12	366.100	Structures & Improvements (T&D other structures) - TP	\$0	P-12	\$11	\$11	100.0000%	\$0	\$11
13	367.000	Mains - Cathodic Protection - TP	\$57,046	P-13	\$46	\$57,092	100.0000%	\$0	\$57,092
14	367.100	Mains - Steel - TP	\$9,443,552	P-14	-\$1,747	\$9,441,805	100.0000%	\$0	\$9,441,805
15	367.200	Mains - Plastic	\$24,788	P-15	\$22	\$24,810	100.0000%	\$0	\$24,810
16	369.000	Meas. & Reg. Station Equipment - TP	\$565,479	P-16	\$457	\$565,936	100.0000%	\$0	\$565,936
17	370.000	Communication Equipment - TP	\$5,038	P-17	\$5	\$5,043	100.0000%	\$0	\$5,043
18		TOTAL TRANSMISSION PLANT	\$10,233,751		-\$1,091	\$10,232,660		\$0	\$10,232,660
19		DISTRIBUTION PLANT							
20	374.000	Land and Land Rights - DP	\$67,774	P-20	\$38	\$67,812	100.0000%	\$0	\$67,812
21	374.100	T&D-Land	\$179,144	P-21	\$152	\$179,296	100.0000%	\$0	\$179,296
22	374.200	T&D-Land Rights	\$256,590	P-22	\$189	\$256,779	100.0000%	\$0	\$256,779
23	375.000	Structures & Improvements - DP	\$79,893	P-23	\$52	\$79,945	100.0000%	\$0	\$79,945
24	376.000	Mains - Cathodic Protection - DP	\$1,939,477	P-24	\$550,373	\$2,489,850	100.0000%	\$0	\$2,489,850
25	376.100	Mains - Steel - DP	\$17,420,697	P-25	\$1,123,359	\$18,544,056	100.0000%	\$0	\$18,544,056
26	376.200	Mains - Plastic - DP	\$24,880,324	P-26	\$108,049	\$24,988,373	100.0000%	\$0	\$24,988,373
27	377.000	Compressor Station Equipment - DP	\$0	P-27	\$0	\$0	100.0000%	\$0	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,453,331	P-28	\$12,777	\$1,466,108	100.0000%	\$0	\$1,466,108
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$1,468,981	P-29	\$5,206	\$1,474,187	100.0000%	\$0	\$1,474,187
30	380.000	Services - DP	\$25,476,288	P-30	\$1,103,817	\$26,580,105	100.0000%	\$0	\$26,580,105
31	381.000	Meters - DP	\$5,293,744	P-31	\$272,581	\$5,566,325	100.0000%	\$0	\$5,566,325
32	382.000	Meter Installations - DP	\$10,365,707	P-32	\$611,837	\$10,977,544	100.0000%	\$0	\$10,977,544
33	383.000	House Regulators - DP	\$2,268,925	P-33	\$76,921	\$2,345,846	100.0000%	\$0	\$2,345,846
34	384.000	House Regulator Installations - DP	\$732,302	P-34	\$111,289	\$843,591	100.0000%	\$0	\$843,591
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$437,891	P-35	\$361	\$438,252	100.0000%	\$0	\$438,252
36	387.000	Other Equipment - DP	\$5,947	P-36	\$23,766	\$29,713	100.0000%	\$0	\$29,713
37		TOTAL DISTRIBUTION PLANT	\$92,327,015		\$4,000,767	\$96,327,782		\$0	\$96,327,782
38		PRODUCTION PLANT							
39		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
42		GENERAL PLANT							
43	389.000	Land and Land Rights - GP	\$30,364	P-43	\$17	\$30,381	100.0000%	\$0	\$30,381
44	390.000	Structures & Improvements - GP	\$1,367,981	P-44	\$620,125	\$1,988,106	100.0000%	\$0	\$1,988,106
45	390.100	Structures & Improvements - Structure Frame - GP	\$21,504	P-45	\$12	\$21,516	100.0000%	\$0	\$21,516
46	390.300	Structures & Improvements - Improvements Leased Premises	\$51,708	P-46	\$35	\$51,743	100.0000%	\$0	\$51,743
47	391.000	Office Furniture & Equipment - GP	\$260,395	P-47	\$4,638	\$265,033	100.0000%	\$0	\$265,033
48	392.000	Transportation Equipment - GP	\$194,994	P-48	\$648,882	\$843,876	100.0000%	\$0	\$843,876
49	392.100	Transportation Equip < 12,000 LB	\$0	P-49	\$54,735	\$54,735	100.0000%	\$0	\$54,735
50	393.000	Stores Equipment - GP	\$9,225	P-50	\$6	\$9,231	100.0000%	\$0	\$9,231
51	394.000	Tools, Shop, & Garage Equipment - GP	\$709,549	P-51	\$121,588	\$831,137	100.0000%	\$0	\$831,137
52	395.000	Laboratory Equipment - GP	\$1,631	P-52	\$2	\$1,633	100.0000%	\$0	\$1,633
53	396.000	Power Operated Equipment - GP	\$95,017	P-53	\$297,397	\$392,414	100.0000%	\$0	\$392,414
54	396.100	Power Operated Equipment - Ditchers - GP	\$194,393	P-54	\$141	\$194,534	100.0000%	\$0	\$194,534
55	396.200	Power Operated Equipment - Backhoes - GP	\$147,732	P-55	\$107	\$147,839	100.0000%	\$0	\$147,839

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
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Plant In Service

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56	396.300	Ditchers - Group	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	397.000	Communication Equipment - GP	\$18,210	P-57	\$7,249	\$25,459	100.0000%	\$0	\$25,459
58	397.200	Communication Equip - Fixed Radios	\$13,940	P-58	\$11	\$13,951	100.0000%	\$0	\$13,951
59	397.300	Communication Equip - Telemetering	\$3,692	P-59	\$3	\$3,695	100.0000%	\$0	\$3,695
60	397.500	Communication Equipment	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$838,231	P-61	\$181,719	\$1,019,950	100.0000%	\$0	\$1,019,950
62	399.000	Other Tangible Property	\$730	P-62	\$1	\$731	100.0000%	\$0	\$731
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$4,683	P-63	\$3	\$4,686	100.0000%	\$0	\$4,686
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$420,433	P-64	\$1,669	\$422,102	100.0000%	\$0	\$422,102
65	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-65	\$149,289	\$149,289	100.0000%	\$0	\$149,289
66	399.600	Other Tangible Property - PC Hardware	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT	\$4,384,412		\$2,087,629	\$6,472,041		\$0	\$6,472,041
68		GENERAL PLANT - ALLOCATED							
69	374.000	Land and Land Rights - Corporate	\$0	P-69	\$103,511	\$103,511	100.0000%	\$0	\$103,511
70	390.000	Structures & Improvements - Corporate	\$43,212	P-70	\$4,268,620	\$4,311,832	100.0000%	\$0	\$4,311,832
71	391.000	Office Furniture & Equip - Corporate	\$102,838	P-71	\$560,785	\$663,623	100.0000%	\$0	\$663,623
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$127,002	P-72	\$0	\$127,002	100.0000%	\$0	\$127,002
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$5,826	P-73	\$0	\$5,826	100.0000%	\$0	\$5,826
74	398.000	Miscellaneous Equipment - Corporate	\$89,317	P-74	\$0	\$89,317	100.0000%	\$0	\$89,317
75	399.000	Other Tangible Property - Corporate	\$9,066,089	P-75	-\$8,902,356	\$163,733	100.0000%	\$0	\$163,733
76	399.100	Other Tangible Property - Servers - H/W - Corporate	\$0	P-76	\$19,897	\$19,897	100.0000%	\$0	\$19,897
77	399.300	Other Tangible Property - Network - H/W - Corporate	\$0	P-77	\$203,901	\$203,901	100.0000%	\$0	\$203,901
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$0	P-78	\$1,758,017	\$1,758,017	100.0000%	\$0	\$1,758,017
79	399.500	Other Tangible Property - PC Software - Corporate	\$0	P-79	\$8,158,760	\$8,158,760	100.0000%	\$0	\$8,158,760
80		TOTAL GENERAL PLANT - ALLOCATED	\$9,434,284		\$6,171,135	\$15,605,419		\$0	\$15,605,419
81		INCENTIVE COMPENSATION CAPITALIZATION							
82		ICC Adjustment	\$0	P-82	-\$56,550	-\$56,550	100.0000%	\$0	-\$56,550
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$56,550	-\$56,550		\$0	-\$56,550
84		TOTAL PLANT IN SERVICE	\$116,478,950		\$12,201,960	\$128,680,910		\$0	\$128,680,910

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Organization	301.000		\$4		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$4		\$0	
P-3	Franchises & Consents	302.000		\$51		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$5		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$60		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-4	Misc. Intangible Plant	303.000		\$15		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$17		\$0	
P-9	Land and Land Rights - TP	365.100		\$112		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		-\$11		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$130		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

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Adjustments to Plant in Service

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P-11	Structures & Improvements - TP	366.000		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-12	Structures & Improvements (T&D other structures)	366.100		\$11		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$12		\$0	
	3. To include updated plant through March 31, 2014. (Sharpe)		\$11,935		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$11,935		\$0	
P-13	Mains - Cathodic Protection - TP	367.000		\$46		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$52		\$0	
P-14	Mains - Steel - TP	367.100		-\$1,747		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$759		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$401		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$8,981		\$0	

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	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$75		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$9,493		\$0	
P-15	Mains - Plastic	367.200		\$22		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$25		\$0	
P-16	Meas. & Reg. Station Equipment - TP	369.000		\$457		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$46		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$532		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
P-17	Communication Equipment - TP	370.000		\$5		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$5		\$0	
P-20	Land and Land Rights - DP	374.000		\$38		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$4		\$0	

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	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$44		\$0	
P-21	T&D-Land	374.100		\$152		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$178		\$0	
	2. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$16		\$0	
P-22	T&D-Land Rights	374.200		\$189		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$221		\$0	
	2. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$20		\$0	
P-23	Structures & Improvments - DP	375.000		\$52		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$62		\$0	

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	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-24	Mains - Cathodic Protection - DP	376.000		\$550,373		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$185		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$99		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,122		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$19		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$556,554		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$8,000		\$0	
P-25	Mains - Steel - DP	376.100		\$1,123,359		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,171		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$634		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$13,420		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$119		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$1,136,046		\$0	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$50,871		\$0	

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	8. To adjust plant to correct erroneous Plant asset classification. (Sharpe)		\$1,043,088		\$0	
P-26	Mains - Plastic - DP	376.200		\$108,049		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,701		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$933		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$19,635		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$175		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$269,988		\$0	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
P-28	Meas. & Reg. Sta. Equip - General - DP	378.000		\$12,777		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$93		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,065		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$11,867		\$0	
P-29	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$5,206		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$109		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$58		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,226		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$4,158		\$0	
P-30	Services - DP	380.000		\$1,103,817		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,925		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1,055		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$22,462		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$198		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$2,068,371		\$0	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	8. To adjust plant to correct erroneous Plant asset classification. (Sharpe)		-\$1,043,088		\$0	
P-31	Meters - DP	381.000		\$272,581		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$228		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$428		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$4,964		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$43		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$268,316		\$0	
P-32	Meter Installations - DP	382.000		\$611,837		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$843		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$450		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,796		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$84		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$646,927		\$0	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$43,509		\$0	
P-33	House Regulators - DP	383.000		\$76,921		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$96		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$182		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,081		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$18		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$75,136		\$0	
P-34	House Regulator Installations - DP	384.000		\$111,289		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$68		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$36		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$790		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$110,610		\$0	
P-35	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$361		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$35		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$19		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$418		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
P-36	Other Equipment - DP	387.000		\$23,766		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$23,749		\$0	
P-43	Land and Land Rights - GP	389.000		\$17		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
P-44	Structures & Improvements - GP	390.000		\$620,125		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$152		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$80		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,703		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$15		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$618,669		\$0	
P-45	Structures & Improvements - Structure Frame -	390.100		\$12		\$0
	1. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$14		\$0	
P-46	Structures & Improvements - Improvements Le	390.300		\$35		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$41		\$0	
P-47	Office Furniture & Equipment - GP	391.000		\$4,638		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$22		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$11		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$251		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$4,422		\$0	
P-48	Transportation Equipment - GP	392.000		\$648,882		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$65		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$35		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$757		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include updated plant through March 31, 2014. (Sharpe)		\$648,232		\$0	
P-49	Transportation Equip < 12,000 LB	392.100		\$54,735		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$54,687		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$53		\$0	
	4. To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
P-50	Stores Equipment - GP	393.000		\$6		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$7		\$0	
P-51	Tools, Shop, & Garage Equipment - GP	394.000		\$121,588		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$62		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$33		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$730		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$120,959		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-52	Laboratory Equipment - GP	395.000		\$2		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2		\$0	
P-53	Power Operated Equipment - GP	396.000		\$297,397		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$36		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$19		\$0	
	3. To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe)		-\$69,475		\$0	
	4. To adjust plant for Capitalized Depreciation. (Sharpe)		\$407		\$0	
	5. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
	6. To include updated plant through March 31, 2014. (Sharpe)		\$366,524		\$0	
P-54	Power Operated Equipment - Ditchers - GP	396.100		\$141		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$15		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$165		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-55	Power Operated Equipment - Backhoes - GP	396.200		\$107		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$11		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$125		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-57	Communication Equipment - GP	397.000		\$7,249		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$19		\$0	
	4. To include updated plant through March 31, 2014. (Sharpe)		\$7,233		\$0	
P-58	Communication Equip - Fixed Radios	397.200		\$11		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$13		\$0	
P-59	Communication Equip - Telemetry	397.300		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-61	Miscellaneous Equipment	398.000		\$181,719		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$82		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$43		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$955		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$8		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$180,897		\$0	
P-62	Other Tangible Property	399.000		\$1		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-63	OTH - Other Tangible Prop - Network - H/W	399.300		\$3		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-64	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,669		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$32		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$17		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$392		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$1,329		\$0	
P-65	OTH - Other Tangible Prop - PC Software	399.500		\$149,289		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$12		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$134		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$149,174		\$0	
P-69	Land and Land Rights - Corporate	374.000		\$103,511		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$103,511		\$0	
P-70	Structures & Improvements - Corporate	390.000		\$4,268,620		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$4,268,620		\$0	
P-71	Office Furniture & Equip - Corporate	391.000		\$560,785		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$560,785		\$0	
P-75	Other Tangible Property - Corporate	399.000		-\$8,902,356		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		-\$8,902,356		\$0	
P-76	Other Tangible Property - Servers - H/W - Corp	399.100		\$19,897		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$19,897		\$0	
P-77	Other Tangible Property - Network - H/W - Corp	399.300		\$203,901		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$203,901		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-78	Other Tangible Property - PC Hardware - Corpo	399.400		\$1,758,017		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$1,758,017		\$0	
P-79	Other Tangible Property - PC Software - Corpor	399.500		\$8,158,760		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$8,515,964		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$357,204		\$0	
P-82	ICC Adjustment			-\$56,550		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$56,550		\$0	
Total Plant Adjustments				\$12,201,960		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$6,147	0.00%	\$0
3	302.000	Franchises & Consents	\$75,812	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$17,599	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$99,558		\$0
6		TRANSMISSION PLANT			
7	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0
8	365.000	Land - Transmission - TP	\$200	0.00%	\$0
9	365.100	Land and Land Rights - TP	\$134,380	0.00%	\$0
10	365.200	Rights-of-way - TP	\$0	0.00%	\$0
11	366.000	Structures & Improvements - TP	\$3,383	3.24%	\$110
12	366.100	Structures & Improvements (T&D other structures) - TP	\$11	3.24%	\$0
13	367.000	Mains - Cathodic Protection - TP	\$57,092	1.53%	\$874
14	367.100	Mains - Steel - TP	\$9,441,805	1.53%	\$144,460
15	367.200	Mains - Plastic	\$24,810	1.53%	\$380
16	369.000	Meas. & Reg. Station Equipment - TP	\$565,936	3.60%	\$20,374
17	370.000	Communication Equipment - TP	\$5,043	4.36%	\$220
18		TOTAL TRANSMISSION PLANT	\$10,232,660		\$166,418
19		DISTRIBUTION PLANT			
20	374.000	Land and Land Rights - DP	\$67,812	0.00%	\$0
21	374.100	T&D-Land	\$179,296	0.00%	\$0
22	374.200	T&D-Land Rights	\$256,779	0.00%	\$0
23	375.000	Structures & Improvements - DP	\$79,945	2.33%	\$1,863
24	376.000	Mains - Cathodic Protection - DP	\$2,489,850	1.53%	\$38,095
25	376.100	Mains - Steel - DP	\$18,544,056	1.53%	\$283,724
26	376.200	Mains - Plastic - DP	\$24,988,373	1.53%	\$382,322
27	377.000	Compressor Station Equipment - DP	\$0	0.00%	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,466,108	3.00%	\$43,983
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$1,474,187	3.21%	\$47,321
30	380.000	Services - DP	\$26,580,105	5.00%	\$1,329,005
31	381.000	Meters - DP	\$5,566,325	2.16%	\$120,233
32	382.000	Meter Installations - DP	\$10,977,544	3.00%	\$329,326
33	383.000	House Regulators - DP	\$2,345,846	4.55%	\$106,736
34	384.000	House Regulator Installations - DP	\$843,591	3.33%	\$28,092
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$438,252	3.60%	\$15,777
36	387.000	Other Equipment - DP	\$29,713	4.50%	\$1,337
37		TOTAL DISTRIBUTION PLANT	\$96,327,782		\$2,727,814
38		PRODUCTION PLANT			
39		TOTAL PRODUCTION PLANT	\$0		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		TESTING			
41		TOTAL TESTING	\$0		\$0
42		GENERAL PLANT			
43	389.000	Land and Land Rights - GP	\$30,381	0.00%	\$0
44	390.000	Structures & Improvements - GP	\$1,988,106	5.00%	\$99,405
45	390.100	Structures & Improvements - Structure Frame - GP	\$21,516	5.00%	\$1,076
46	390.300	Structures & Improvements - Improvements Leased Premises	\$51,743	5.00%	\$2,587
47	391.000	Office Furniture & Equipment - GP	\$265,033	4.75%	\$12,589
48	392.000	Transportation Equipment - GP	\$843,876	10.39%	\$87,679
49	392.100	Transportation Equip < 12,000 LB	\$54,735	10.39%	\$5,687
50	393.000	Stores Equipment - GP	\$9,231	4.50%	\$415
51	394.000	Tools, Shop, & Garage Equipment - GP	\$831,137	4.50%	\$37,401
52	395.000	Laboratory Equipment - GP	\$1,633	4.00%	\$65
53	396.000	Power Operated Equipment - GP	\$392,414	7.92%	\$31,079
54	396.100	Power Operated Equipment - Ditchers - GP	\$194,534	7.92%	\$15,407
55	396.200	Power Operated Equipment - Backhoes - GP	\$147,839	7.92%	\$11,709
56	396.300	Ditchers - Group	\$0	0.00%	\$0
57	397.000	Communication Equipment - GP	\$25,459	4.55%	\$1,158
58	397.200	Communication Equip - Fixed Radios	\$13,951	4.55%	\$635
59	397.300	Communication Equip - Telemetry	\$3,695	4.55%	\$168
60	397.500	Communication Equipment	\$0	0.00%	\$0
61	398.000	Miscellaneous Equipment	\$1,019,950	3.60%	\$36,718
62	399.000	Other Tangible Property	\$731	4.75%	\$35
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$4,686	4.75%	\$223
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$422,102	4.75%	\$20,050
65	399.500	OTH - Other Tangible Prop - PC Software	\$149,289	4.75%	\$7,091
66	399.600	Other Tangible Property - PC Hardware	\$0	4.75%	\$0
67		TOTAL GENERAL PLANT	\$6,472,041		\$371,177
68		GENERAL PLANT - ALLOCATED			
69	374.000	Land and Land Rights - Corporate	\$103,511	0.00%	\$0
70	390.000	Structures & Improvements - Corporate	\$4,311,832	5.00%	\$215,592
71	391.000	Office Furniture & Equip - Corporate	\$663,623	4.75%	\$31,522
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$127,002	10.39%	\$13,196

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$5,826	4.50%	\$262
74	398.000	Miscellaneous Equipment - Corporate	\$89,317	3.60%	\$3,215
75	399.000	Other Tangible Property - Corporate	\$163,733	4.75%	\$7,777
76	399.100	Other Tangible Property - Servers - H/W - Corporate	\$19,897	4.75%	\$945
77	399.300	Other Tangible Property - Network - H/W - Corporate	\$203,901	4.75%	\$9,685
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,758,017	4.75%	\$83,506
79	399.500	Other Tangible Property - PC Software - Corporate	\$8,158,760	4.75%	\$387,541
80		TOTAL GENERAL PLANT - ALLOCATED	<u>\$15,605,419</u>		<u>\$753,241</u>
81		INCENTIVE COMPENSATION CAPITALIZATION			
82		ICC Adjustment	-\$56,550	0.00%	\$0
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	<u>-\$56,550</u>		<u>\$0</u>
84		Total Depreciation	<u>\$128,680,910</u>		<u>\$4,018,650</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$75,761	R-3	\$0	\$75,761	100.0000%	\$0	\$75,761
4	303.000	Misc. Intangible Plant	\$17,584	R-4	\$0	\$17,584	100.0000%	\$0	\$17,584
5		TOTAL INTANGIBLE PLANT	\$94,239		\$0	\$94,239		\$0	\$94,239
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$0
8	365.000	Land - Transmission - TP	\$73	R-8	\$0	\$73	100.0000%	\$0	\$73
9	365.100	Land and Land Rights - TP	\$2,241	R-9	\$0	\$2,241	100.0000%	\$0	\$2,241
10	365.200	Rights-of-way - TP	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	366.000	Structures & Improvements - TP	\$2,447	R-11	\$56	\$2,503	100.0000%	\$0	\$2,503
12	366.100	Structures & Improvements (T&D other structures) - TP	\$189	R-12	-\$91	\$98	100.0000%	\$0	\$98
13	367.000	Mains - Cathodic Protection - TP	\$32,062	R-13	-\$131	\$31,931	100.0000%	\$0	\$31,931
14	367.100	Mains - Steel - TP	\$4,505,141	R-14	\$5,890	\$4,511,031	100.0000%	\$0	\$4,511,031
15	367.200	Mains - Plastic	\$12,528	R-15	\$150	\$12,678	100.0000%	\$0	\$12,678
16	369.000	Meas. & Reg. Station Equipment - TP	\$327,951	R-16	\$5,216	\$333,167	100.0000%	\$0	\$333,167
17	370.000	Communication Equipment - TP	\$1,137	R-17	\$23	\$1,160	100.0000%	\$0	\$1,160
18		TOTAL TRANSMISSION PLANT	\$4,884,953		\$9,929	\$4,894,882		\$0	\$4,894,882
19		DISTRIBUTION PLANT							
20	374.000	Land and Land Rights - DP	\$10,285	R-20	\$0	\$10,285	100.0000%	\$0	\$10,285
21	374.100	T&D-Land	\$0	R-21	\$0	\$0	100.0000%	\$0	\$0
22	374.200	T&D-Land Rights	\$72,010	R-22	\$0	\$72,010	100.0000%	\$0	\$72,010
23	375.000	Structures & Improvements - DP	\$55,955	R-23	-\$2,325	\$53,630	100.0000%	\$0	\$53,630
24	376.000	Mains - Cathodic Protection - DP	\$459,847	R-24	-\$10,584	\$449,263	100.0000%	\$0	\$449,263
25	376.100	Mains - Steel - DP	\$4,972,563	R-25	\$1,086,302	\$6,058,865	100.0000%	\$0	\$6,058,865
26	376.200	Mains - Plastic - DP	\$6,157,924	R-26	\$112,707	\$6,270,631	100.0000%	\$0	\$6,270,631
27	377.000	Compressor Station Equipment - DP	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$415,184	R-28	-\$10,407	\$404,777	100.0000%	\$0	\$404,777
29	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$576,337	R-29	-\$7,932	\$568,405	100.0000%	\$0	\$568,405
30	380.000	Services - DP	-\$2,575,089	R-30	-\$507,757	-\$3,082,846	100.0000%	\$0	-\$3,082,846
31	381.000	Meters - DP	\$2,409,230	R-31	\$10,231	\$2,419,461	100.0000%	\$0	\$2,419,461
32	382.000	Meter Installations - DP	\$3,457,240	R-32	\$100,278	\$3,557,518	100.0000%	\$0	\$3,557,518
33	383.000	House Regulators - DP	\$1,159,815	R-33	\$2,954	\$1,162,769	100.0000%	\$0	\$1,162,769
34	384.000	House Regulator Installations - DP	\$405,076	R-34	\$4,633	\$409,709	100.0000%	\$0	\$409,709
35	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$166,524	R-35	\$2,018	\$168,542	100.0000%	\$0	\$168,542
36	387.000	Other Equipment - DP	\$6,755	R-36	-\$380	\$6,375	100.0000%	\$0	\$6,375
37		TOTAL DISTRIBUTION PLANT	\$17,749,656		\$779,738	\$18,529,394		\$0	\$18,529,394
38		PRODUCTION PLANT							
39		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
42		GENERAL PLANT							
43	389.000	Land and Land Rights - GP	\$9,016	R-43	\$0	\$9,016	100.0000%	\$0	\$9,016
44	390.000	Structures & Improvements - GP	\$508,965	R-44	-\$5,126	\$503,839	100.0000%	\$0	\$503,839
45	390.100	Structures & Improvements - Structure Frame - GP	\$10,248	R-45	-\$581	\$9,667	100.0000%	\$0	\$9,667
46	390.300	Structures & Improvements - Improvements Leased Premises	\$23,067	R-46	-\$755	\$22,312	100.0000%	\$0	\$22,312
47	391.000	Office Furniture & Equipment - GP	\$39,825	R-47	\$246	\$40,071	100.0000%	\$0	\$40,071
48	392.000	Transportation Equipment - GP	\$162,166	R-48	\$2,387	\$164,553	100.0000%	\$0	\$164,553
49	392.100	Transportation Equip < 12,000 LB	\$0	R-49	\$5	\$5	100.0000%	\$0	\$5
50	393.000	Stores Equipment - GP	\$9,244	R-50	-\$381	\$8,863	100.0000%	\$0	\$8,863
51	394.000	Tools, Shop, & Garage Equipment - GP	\$131,901	R-51	-\$4,160	\$127,741	100.0000%	\$0	\$127,741
52	395.000	Laboratory Equipment - GP	\$1,378	R-52	\$32	\$1,410	100.0000%	\$0	\$1,410
53	396.000	Power Operated Equipment - GP	\$62,028	R-53	-\$5,319	\$56,709	100.0000%	\$0	\$56,709
54	396.100	Power Operated Equipment - Ditchers - GP	\$142,682	R-54	-\$3,600	\$139,082	100.0000%	\$0	\$139,082
55	396.200	Power Operated Equipment - Backhoes - GP	\$118,815	R-55	-\$578	\$118,237	100.0000%	\$0	\$118,237
56	396.300	Ditchers - Group	-\$3,190	R-56	\$3,190	\$0	100.0000%	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.000	Communication Equipment - GP	\$9,850	R-57	-\$281	\$9,569	100.0000%	\$0	\$9,569
58	397.200	Communication Equip - Fixed Radios	\$5,146	R-58	-\$23	\$5,123	100.0000%	\$0	\$5,123
59	397.300	Communication Equip - Telemetering	\$749	R-59	-\$26	\$723	100.0000%	\$0	\$723
60	397.500	Communication Equipment	\$352	R-60	-\$352	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$184,783	R-61	\$491	\$185,274	100.0000%	\$0	\$185,274
62	399.000	Other Tangible Property	\$329	R-62	\$28	\$357	100.0000%	\$0	\$357
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$1,611	R-63	-\$91	\$1,520	100.0000%	\$0	\$1,520
64	399.400	OTH - Other Tangible Prop - PC Hardware	\$151,237	R-64	-\$1,275	\$149,962	100.0000%	\$0	\$149,962
65	399.500	OTH - Other Tangible Prop - PC Software	\$3,900	R-65	-\$18	\$3,882	100.0000%	\$0	\$3,882
66	399.600	Other Tangible Property - PC Hardware	\$18	R-66	-\$18	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT	\$1,574,120		-\$16,205	\$1,557,915		\$0	\$1,557,915
68		GENERAL PLANT - ALLOCATED							
69	374.000	Land and Land Rights - Corporate	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures & Improvements - Corporate	\$23	R-70	\$19,371	\$19,394	100.0000%	\$0	\$19,394
71	391.000	Office Furniture & Equip - Corporate	\$6	R-71	\$4,815	\$4,821	100.0000%	\$0	\$4,821
72	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$13	R-72	\$10,939	\$10,952	100.0000%	\$0	\$10,952
73	394.000	Tools, Shop, and Garage Equipment - Corporate	\$0	R-73	\$416	\$416	100.0000%	\$0	\$416
74	398.000	Miscellaneous Equipment - Corporate	\$8	R-74	\$7,026	\$7,034	100.0000%	\$0	\$7,034
75	399.000	Other Tangible Property - Corporate	\$14	R-75	\$11,686	\$11,700	100.0000%	\$0	\$11,700
76	399.100	Other Tangible Property - Servers - H/W - Corporate	\$2	R-76	\$1,420	\$1,422	100.0000%	\$0	\$1,422
77	399.300	Other Tangible Property - Network - H/W - Corporate	\$17	R-77	\$14,553	\$14,570	100.0000%	\$0	\$14,570
78	399.400	Other Tangible Property - PC Hardware - Corporate	\$150	R-78	\$124,801	\$124,951	100.0000%	\$0	\$124,951
79	399.500	Other Tangible Property - PC Software - Corporate	\$725	R-79	\$541,040	\$541,765	100.0000%	\$0	\$541,765
80		TOTAL GENERAL PLANT - ALLOCATED	\$958		\$736,067	\$737,025		\$0	\$737,025
81		INCENTIVE COMPENSATION CAPITALIZATION							
82		ICC Adjustment	\$0	R-82	-\$1,624	-\$1,624	100.0000%	\$0	-\$1,624
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,624	-\$1,624		\$0	-\$1,624
84		TOTAL DEPRECIATION RESERVE	\$24,303,926		\$1,507,905	\$25,811,831		\$0	\$25,811,831

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$1,184		\$0	
R-11	Structures & Improvements - TP	366.000		\$56		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$56		\$0	
R-12	Structures & Improvements (T&D other structures) - TP	366.100		-\$91		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$6		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$97		\$0	
R-13	Mains - Cathodic Protection - TP	367.000		-\$131		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$133		\$0	
R-14	Mains - Steel - TP	367.100		\$5,890		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$12		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$115		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include cost of removal in the appropriate account. (Robinett)		\$46		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$5,745		\$0	
R-15	Mains - Plastic	367.200		\$150		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$150		\$0	
R-16	Meas. & Reg. Station Equipment - TP	369.000		\$5,216		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$16		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		\$5,200		\$0	
R-17	Communication Equipment - TP	370.000		\$23		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$23		\$0	
R-23	Structures & Improvments - DP	375.000		-\$2,325		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$2,326		\$0	
R-24	Mains - Cathodic Protection - DP	376.000		-\$10,584		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$10		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$10,566		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$51		\$0	
R-25	Mains - Steel - DP	376.100		\$1,086,302		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$18		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$171		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$5		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$124		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$168,119		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	9. To adjust reserve for incorrrect retirement effects on reserve accumulation. (Sharpe)		\$4,608		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		\$44,722		\$0	
R-26	Mains - Plastic - DP	376.200		\$112,707		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$26		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$250		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$200		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$250,300		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$1,382		\$0	
R-28	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$10,407		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$10,430		\$0	
R-29	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		-\$7,932		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$32		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$7,961		\$0	
R-30	Services - DP	380.000		-\$507,757		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$96		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$936		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$26		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$997		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$502,660		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	9. To adjust reserve for incorrrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		-\$66,888		\$0	
R-31	Meters - DP	381.000		\$10,231		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$70		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		-\$95		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$10,266		\$0	
R-32	Meter Installations - DP	382.000		\$100,278		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$25		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$243		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$7		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		-\$130		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$102,120		\$0	
	7. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1,920		\$0	
R-33	House Regulators - DP	383.000		\$2,954		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$6		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$57		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$6		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$2,900		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-34	House Regulator Installations - DP	384.000		\$4,633		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$22		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$4,611		\$0	
R-35	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$2,018		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$13		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		\$2,005		\$0	
R-36	Other Equipment - DP	387.000		-\$380		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$381		\$0	
R-44	Structures & Improvements - GP	390.000		-\$5,126		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$8		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$71		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$8		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$5,194		\$0	
R-45	Structures & Improvements - Structure Frame - GP	390.100		-\$581		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$582		\$0	
R-46	Structures & Improvements - Improvements Leased Premises	390.300		-\$755		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$758		\$0	
R-47	Office Furniture & Equipment - GP	391.000		\$246		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$10		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		\$237		\$0	
R-48	Transportation Equipment - GP	392.000		\$2,387		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$7		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$2,331		\$0	
R-49	Transportation Equip < 12,000 LB	392.100		\$5		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$5		\$0	
R-50	Stores Equipment - GP	393.000		-\$381		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$381		\$0	
R-51	Tools, Shop, & Garage Equipment - GP	394.000		-\$4,160		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$27		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$4,185		\$0	
R-52	Laboratory Equipment - GP	395.000		\$32		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$32		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-53	Power Operated Equipment - GP	396.000		-\$5,319		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$26		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		-\$3,190		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$2,152		\$0	
R-54	Power Operated Equipment - Ditchers - GP	396.100		-\$3,600		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$11		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$3,613		\$0	
R-55	Power Operated Equipment - Backhoes - GP	396.200		-\$578		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$8		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$586		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-56	Ditchers - Group	396.300		\$3,190		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		\$3,190		\$0	
R-57	Communication Equipment - GP	397.000		-\$281		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To include cost of removal in the appropriate account. (Robinett)		\$352		\$0	
	3. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$635		\$0	
R-58	Communication Equip - Fixed Radios	397.200		-\$23		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$23		\$0	
R-59	Communication Equip - Telemetry	397.300		-\$26		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$26		\$0	
R-60	Communication Equipment	397.500		-\$352		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$352		\$0	
R-61	Miscellaneous Equipment	398.000		\$491		\$0
	1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$3		\$0	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$29		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		\$465		\$0	
R-62	Other Tangible Property	399.000		\$28		\$0
	1. To include cost of removal in the appropriate account. (Robinett)		\$18		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		\$10		\$0	
R-63	OTH - Other Tangible Prop - Network - H/W	399.300		-\$91		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$91		\$0	
R-64	OTH - Other Tangible Prop - PC Hardware	399.400		-\$1,275		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$16		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$1,289		\$0	
R-65	OTH - Other Tangible Prop - PC Software	399.500		-\$18		\$0
	1. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$5		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$1		\$0	
	3. To update reserve to March 31, 2014. (Sharpe)		-\$22		\$0	
R-66	Other Tangible Property - PC Hardware	399.600		-\$18		\$0
	1. To move the cost of removal to the appropriate account. (Robinett)		-\$18		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-70	Structures & Improvements - Corporate	390.000		\$19,371		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$19,371		\$0	
R-71	Office Furniture & Equip - Corporate	391.000		\$4,815		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$4,815		\$0	
R-72	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$10,939		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$10,939		\$0	
R-73	Tools, Shop, and Garage Equipment - Corporate	394.000		\$416		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$416		\$0	
R-74	Miscellaneous Equipment - Corporate	398.000		\$7,026		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$7,026		\$0	
R-75	Other Tangible Property - Corporate	399.000		\$11,686		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$11,686		\$0	
R-76	Other Tangible Property - Servers - H/W - Corporate	399.100		\$1,420		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$1,420		\$0	
R-77	Other Tangible Property - Network - H/W - Corporate	399.300		\$14,553		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$14,553		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-78	Other Tangible Property - PC Hardware - Corporate	399.400		\$124,801		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$124,801		\$0	
R-79	Other Tangible Property - PC Software - Corporate	399.500		\$541,040		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$604,195		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$63,155		\$0	
R-82	ICC Adjustment			-\$1,624		\$0
	1. To remove disallowed incentive compensation. (Ferguson)		-\$1,624		\$0	
Total Reserve Adjustments				\$1,507,905		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-K, ESPP	\$3,808,368	37.28	14.00	23.28	0.063781	\$242,902
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$871,896	37.28	6.58	30.70	0.084110	\$73,335
6	Uncollectibles	\$480,135	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$3,822,120	37.28	32.38	4.90	0.013425	\$51,312
8	TOTAL OPERATION AND MAINT. EXPENSE	\$8,982,519					\$367,549
9	TAXES						
10	Property Tax	\$1,118,982	37.28	182.50	-145.22	-0.397863	-\$445,202
11	Payroll Tax	\$305,199	37.28	18.87	18.41	0.050438	\$15,394
12	Sales Tax	\$1,121,167	37.28	21.27	16.01	0.043863	\$49,178
13	TOTAL TAXES	\$2,545,348					-\$380,630
14	OTHER EXPENSES						
15	Purchased Gas	\$29,068,265	37.28	40.16	-2.88	-0.007890	-\$229,349
16	MOPSC Assessment	\$124,500	37.28	-31.13	68.41	0.187425	\$23,334
17	TOTAL OTHER EXPENSES	\$29,192,765					-\$206,015
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$219,096
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$1,872,809	37.28	37.50	-0.22	-0.000603	-\$1,129
21	State Tax Offset	\$313,027	37.28	37.50	-0.22	-0.000603	-\$189
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$2,291,416	37.28	91.15	-53.87	-0.147589	-\$338,188
24	TOTAL OFFSET FROM RATE BASE	\$4,477,252					-\$339,506
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$558,602

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$12,275,341	See note (1)	See note (1)	Rev-2	See note (1)	\$12,275,341	100.0000%	\$367,697	\$12,643,038	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$6,713,502			Rev-3		\$6,713,502	100.0000%	-\$6,713,502	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	100.0000%	\$1,625,782	\$1,625,782		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$2,445,760	\$2,445,760		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$523,330	\$523,330		
Rev-7	481.200	NEMO Interruptible	\$0			Rev-7		\$0	100.0000%	\$125,450	\$125,450		
Rev-8	483.000	NEMO Small Gen Service Schools & Transportation	\$0			Rev-8		\$0	100.0000%	\$3,922	\$3,922		
Rev-9	489.000	NEMO Med General Service Schools & Transportation	\$0			Rev-9		\$0	100.0000%	\$160,672	\$160,672		
Rev-10	0.000	NEMO Lg General Service Schools & Transportation	\$0			Rev-10		\$0	100.0000%	\$487,213	\$487,213		
Rev-11	0.000	SEMO Interruptible	\$0			Rev-11		\$0	100.0000%	\$101,559	\$101,559		
Rev-12	0.000	SEMO Small Gen Service Schools & Transportation	\$0			Rev-12		\$0	100.0000%	\$17,771	\$17,771		
Rev-13	0.000	SEMO Med General Service Schools & Transportation	\$0			Rev-13		\$0	100.0000%	\$225,741	\$225,741		
Rev-14	0.000	SEMO Lg General Service Schools & Transportation	\$0			Rev-14		\$0	100.0000%	\$896,818	\$896,818		
Rev-15	0.000	WEMO Interruptible	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16	495.000	Other Gas Revenue - Oper. Rev.	\$1,085,019			Rev-16		\$1,085,019	100.0000%	\$2,551,065	\$3,636,084		
Rev-17		TOTAL OPERATING REVENUES	\$20,073,862					\$20,073,862		\$2,819,278	\$22,893,140		
1		MANUFACTURED GAS PRODUCTION EXPENSES											
2	733.000	Gas Mixing Expenses - MGPE	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	735.000	Misc. Production Expenses - MGPE	\$171	\$0	\$171	E-3	\$0	\$171	100.0000%	\$0	\$171	\$0	\$171
4	742.000	Maint. of Production Equip - MGPE	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5		TOTAL MANUFACTURED GAS PRODUCTION EXPENSES	\$171	\$0	\$171		\$0	\$171		\$0	\$171	\$0	\$171
6		GAS SUPPLY EXPENSES											
7		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		NATURAL GAS STORAGE EXPENSE											
9	820.000	Meas. & Reg. Station Expenses - NGSE	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	826.000	Rents - NGSE	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	841.000	Operation Labor & Expenses - NGSE	\$118	\$118	\$0	E-11	\$22	\$140	100.0000%	\$0	\$140	\$140	\$0
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$118	\$118	\$0		\$22	\$140		\$0	\$140	\$140	\$0
13		TESTING											
14		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		TRANSMISSION EXPENSES											
16	851.000	Operating Supervisoin & Engineering - TE	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	852.000	Communication System Expenses - TE	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	856.000	Mains Expense - TE	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	857.000	Meas. & Reg. Station Equipment - TE	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	858.000	Transmission & Compression of Gas by Others	-\$1,191,372	\$0	-\$1,191,372	E-20	\$1,191,372	\$0	100.0000%	\$0	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
21	861.000	Maint. Supervision & Engin. - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	863.000	Maint. of Mains - TE	\$63,494	\$0	\$63,494	E-22	\$0	\$63,494	100.0000%	\$0	\$63,494	\$0	\$63,494
23	864.000	Maint. of Compressor Station Equipment - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	865.000	Maint. of Meas. & Reg. Equipment - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	867.000	Maint. of Other Equipment - TE	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26		TOTAL TRANSMISSION EXPENSES	-\$1,127,878	\$0	-\$1,127,878		\$1,191,372	\$63,494		\$0	\$63,494	\$0	\$63,494
27		PRODUCTION EXPENSES											
28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
29		DISTRIBUTION EXPENSES											
30	870.000	Operating Supervisor & Engineering - DE	\$120,081	\$108,476	\$11,605	E-30	\$20,208	\$140,289	100.0000%	\$0	\$140,289	\$128,684	\$11,605
31	871.000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871.100	Load Dispatching & Odorization - DE	\$21,926	\$0	\$21,926	E-32	\$0	\$21,926	100.0000%	\$0	\$21,926	\$0	\$21,926
33	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874.000	Mains & Service Expenses - DE	\$2,075,740	\$1,101,660	\$974,080	E-34	\$205,229	\$2,280,969	100.0000%	\$0	\$2,280,969	\$1,306,889	\$974,080
35	875.000	Meas. & Reg. Sta. Expenses - General	\$16,828	\$11,640	\$5,188	E-35	\$2,168	\$18,996	100.0000%	\$0	\$18,996	\$13,808	\$5,188
36	876.000	Meas. & Reg. Sta. Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877.000	Meas. & Reg. Sta. Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878.000	Meter & House Regulator Expenses - DE	\$341,815	\$341,767	\$48	E-38	\$63,650	\$405,465	100.0000%	\$0	\$405,465	\$405,417	\$48
39	879.000	Customer Installations Expenses - DE	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880.000	Other Expenses - DE	\$1,639	\$811	\$828	E-40	\$152	\$1,791	100.0000%	\$0	\$1,791	\$963	\$828
41	881.000	Rents - DE	\$121,118	\$0	\$121,118	E-41	-\$41,471	\$79,647	100.0000%	\$0	\$79,647	\$0	\$79,647
42	885.000	Maint. Supervision & Engineering - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886.000	Maint. Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887.000	Mains - DE	\$15,965	\$15,940	\$25	E-44	\$2,969	\$18,934	100.0000%	\$0	\$18,934	\$18,909	\$25
45	888.000	Compressor Station Equipment - DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890.000	Meas. & Reg. Sta. Equip. - Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891.000	Meas. & Reg. Sta. Equip. - City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892.000	Services - DE	\$1,433	\$1,433	\$0	E-48	\$267	\$1,700	100.0000%	\$0	\$1,700	\$1,700	\$0
49	893.000	Meter & House Regulators - DE	\$5,976	\$5,581	\$395	E-49	\$1,040	\$7,016	100.0000%	\$0	\$7,016	\$6,621	\$395
50	894.000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895.000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$2,722,521	\$1,587,308	\$1,135,213		\$254,212	\$2,976,733		\$0	\$2,976,733	\$1,882,991	\$1,093,742
53		CUSTOMER ACCOUNTS EXPENSE											
54	901.000	Supervision - Cust. Acct. Exp.	\$347	\$347	\$0	E-54	\$64	\$411	100.0000%	\$0	\$411	\$411	\$0
55	902.000	Meter Reading Expenses	\$337,183	\$336,058	\$1,125	E-55	\$62,604	\$399,787	100.0000%	\$0	\$399,787	\$398,662	\$1,125
56	903.000	Customer Records & Collection Expenses	\$35,184	\$34,484	\$700	E-56	\$6,424	\$41,608	100.0000%	\$0	\$41,608	\$40,908	\$700
57	904.000	Uncollectible Amounts	\$493,120	\$0	\$493,120	E-57	-\$12,985	\$480,135	100.0000%	\$0	\$480,135	\$0	\$480,135
58	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$62,520	\$62,520	100.0000%	\$0	\$62,520	\$0	\$62,520
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$865,834	\$370,889	\$494,945		\$118,627	\$984,461		\$0	\$984,461	\$439,981	\$544,480
60		CUSTOMER SERVICE & INFO. EXP.											
61	907.000	Supervision - Cust. Serv. Info.	-\$332	-\$332	\$0	E-61	-\$62	-\$394	100.0000%	\$0	-\$394	-\$394	\$0
62	908.000	Customer Assistance Expenses	\$408,887	\$271,387	\$137,500	E-62	\$50,557	\$459,444	100.0000%	\$0	\$459,444	\$321,944	\$137,500
63	909.000	Informational & Instructional Advertising Expenses	\$86,765	\$11,877	\$74,888	E-63	-\$5,332	\$81,433	100.0000%	\$0	\$81,433	\$14,090	\$67,343
64	910.000	Misc. Customer Service & Info. Expenses	\$1,290	\$0	\$1,290	E-64	\$0	\$1,290	100.0000%	\$0	\$1,290	\$0	\$1,290
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$496,610	\$282,932	\$213,678		\$45,163	\$541,773		\$0	\$541,773	\$335,640	\$206,133

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Statement Detail

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66		SALES EXPENSES											
67	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912.000	Demonstrating & Selling Expenses	\$399	\$399	\$0	E-68	\$74	\$473	100.0000%	\$0	\$473	\$473	\$0
69	913.000	Advertising Expenses	\$16,986	\$0	\$16,986	E-69	-\$13,265	\$3,721	100.0000%	\$0	\$3,721	\$0	\$3,721
70	915.000	Supervision	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	916.000	Misc. Sales Expenses	\$1,421	\$0	\$1,421	E-71	-\$1,353	\$68	100.0000%	\$0	\$68	\$0	\$68
72		TOTAL SALES EXPENSES	\$18,806	\$399	\$18,407		-\$14,544	\$4,262		\$0	\$4,262	\$473	\$3,789
73		ADMIN. & GENERAL EXPENSES											
74	920.000	Admin. & General Salaries	\$721,881	\$494,385	\$227,496	E-74	\$92,099	\$813,980	100.0000%	\$0	\$813,980	\$586,484	\$227,496
75	921.000	Office Supplies & Expenses	\$989,258	\$0	\$989,258	E-75	-\$53,540	\$935,718	100.0000%	\$0	\$935,718	\$0	\$935,718
76	922.000	Admin. Expenses Transferred	-\$730,575	\$0	-\$730,575	E-76	\$0	-\$730,575	100.0000%	\$0	-\$730,575	\$0	-\$730,575
77	923.000	Outside Services Employed	\$2,904,108	\$0	\$2,904,108	E-77	-\$1,314,547	\$1,589,561	100.0000%	\$0	\$1,589,561	\$0	\$1,589,561
78	924.000	Property Insurance - Debits	\$385,664	\$0	\$385,664	E-78	\$0	\$385,664	100.0000%	\$0	\$385,664	\$0	\$385,664
79	925.000	Injuries & Damages	\$0	\$0	\$0	E-79	\$2,667	\$2,667	100.0000%	\$0	\$2,667	\$0	\$2,667
80	926.000	Employee Pensions & Benefits	\$1,645,547	\$1,645,547	\$0	E-80	-\$453,087	\$1,192,460	100.0000%	\$0	\$1,192,460	\$1,215,546	-\$23,086
81	927.000	Franchise Requirements	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	928.000	Regulatory Commission Expenses	\$0	\$0	\$0	E-82	\$175,710	\$175,710	100.0000%	\$0	\$175,710	\$0	\$175,710
83	929.000	Duplicate Charges	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	930.000	Misc. General Expenses - A&G	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	930.100	General Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86	930.200	Misc. General Expenses	\$43,316	\$0	\$43,316	E-86	-\$13,284	\$30,032	100.0000%	\$0	\$30,032	\$0	\$30,032
87	931.000	Rents - Admin. Gen. Exp.	\$16,197	\$0	\$16,197	E-87	\$71	\$16,268	100.0000%	\$0	\$16,268	\$0	\$16,268
88		TOTAL ADMIN. & GENERAL EXPENSES	\$5,975,396	\$2,139,932	\$3,835,464		-\$1,563,911	\$4,411,485		\$0	\$4,411,485	\$1,802,030	\$2,609,455
89		DEPRECIATION EXPENSE											
90	403.000	Depreciation Expense, Dep. Exp.	\$3,364,637	See note (1)	See note (1)	E-90	See note (1)	\$3,364,637	100.0000%	\$595,302	\$3,959,939	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$3,364,637	\$0	\$0		\$0	\$3,364,637		\$595,302	\$3,959,939	\$0	\$0
92		AMORTIZATION EXPENSE											
93	407.400	Energy Efficiency Amortization	\$0	\$0	\$0	E-93	\$8,652	\$8,652	100.0000%	\$0	\$8,652	\$0	\$8,652
94	405.100	Amortization	\$963	\$0	\$963	E-94	-\$963	\$0	100.0000%	\$0	\$0	\$0	\$0
95		TOTAL AMORTIZATION EXPENSE	\$963	\$0	\$963		\$7,689	\$8,652		\$0	\$8,652	\$0	\$8,652
96		OTHER OPERATING EXPENSES											
97	408.000	Property Taxes/Ad Valorem Taxes	\$1,412,928	\$0	\$1,412,928	E-97	-\$293,945	\$1,118,983	100.0000%	\$0	\$1,118,983	\$0	\$1,118,983
98	408.000	Payroll Taxes	\$252,677	\$252,677	\$0	E-98	\$52,521	\$305,198	100.0000%	\$0	\$305,198	\$305,198	\$0
99	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101	408.000	Allocated Taxes	\$41,390	\$0	\$41,390	E-101	-\$38,306	\$3,084	100.0000%	\$0	\$3,084	\$0	\$3,084
102		TOTAL OTHER OPERATING EXPENSES	\$1,706,995	\$252,677	\$1,454,318		-\$279,730	\$1,427,265		\$0	\$1,427,265	\$305,198	\$1,122,067
103		TOTAL OPERATING EXPENSE	\$14,024,173	\$4,634,255	\$6,025,281		-\$241,100	\$13,783,073		\$595,302	\$14,378,375	\$4,766,453	\$5,651,983
104		NET INCOME BEFORE TAXES	\$6,049,689					\$6,290,789		\$2,223,976	\$8,514,765		
105		INCOME TAXES											
106	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	See note (1)	\$0	100.0000%	\$2,401,736	\$2,401,736	See note (1)	See note (1)
107		TOTAL INCOME TAXES	\$0					\$0		\$2,401,736	\$2,401,736		

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Income Statement Detail

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108		DEFERRED INCOME TAXES											
109	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-109	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
110	0.000	Amortization of Deferred ITC	\$0			E-110		\$0	100.0000%	\$0	\$0		
111		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
112		NET OPERATING INCOME	<u>\$6,049,689</u>					<u>\$6,290,789</u>		<u>-\$177,760</u>	<u>\$6,113,029</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$367,697	\$367,697
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$367,697	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$6,713,502	-\$6,713,502
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$6,713,502	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$1,625,782	\$1,625,782
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$1,625,782	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$2,445,760	\$2,445,760
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$2,445,760	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$523,330	\$523,330
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$523,330	
Rev-7	NEMO Interruptible	481.200	\$0	\$0	\$0	\$0	\$125,450	\$125,450
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$125,450	
Rev-8	NEMO Small Gen Service Schools & Transportation	483.000	\$0	\$0	\$0	\$0	\$3,922	\$3,922
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$3,922	
Rev-9	NEMO Med General Service Schools & Transportation	489.000	\$0	\$0	\$0	\$0	\$160,672	\$160,672
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$160,672	
Rev-10	NEMO Lg General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$487,213	\$487,213
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$487,213	
Rev-11	SEMO Interruptible		\$0	\$0	\$0	\$0	\$101,559	\$101,559
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$101,559	
Rev-12	SEMO Small Gen Service Schools & Transportation		\$0	\$0	\$0	\$0	\$17,771	\$17,771
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$17,771	
Rev-13	SEMO Med General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$225,741	\$225,741
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$225,741	
Rev-14	SEMO Lg General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$896,818	\$896,818

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$896,818	
Rev-16	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$2,551,065	\$2,551,065
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$237,821	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$48,871	
	3. To adjust contractual revenues. (Cox, Sommerer)		\$0	\$0		\$0	\$2,837,757	
E-11	Operation Labor & Expenses - NGSE	841.000	\$22	\$0	\$22	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$27	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$1,191,372	\$1,191,372	\$0	\$0	\$0
	1. To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$1,191,372		\$0	\$0	
E-30	Operating Supervisor & Engineering - DE	870.000	\$20,208	\$0	\$20,208	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,612	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$24,820	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	\$205,229	\$0	\$205,229	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$46,839	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$252,068	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	875.000	\$2,168	\$0	\$2,168	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$495	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,663	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878.000	\$63,650	\$0	\$63,650	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,526	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$78,176	\$0		\$0	\$0	
E-40	Other Expenses - DE	880.000	\$152	\$0	\$152	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$186	\$0		\$0	\$0	
E-41	Rents - DE	881.000	\$0	-\$41,471	-\$41,471	\$0	\$0	\$0
	1. To annualize rents and leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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E-44	Mains - DE	887.000	\$2,969	\$0	\$2,969	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$678	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,647	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$267	\$0	\$267	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$61	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$328	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	\$1,040	\$0	\$1,040	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$237	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,277	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	\$64	\$0	\$64	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$15	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$79	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$62,604	\$0	\$62,604	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,288	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$76,892	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$6,424	\$0	\$6,424	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,466	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$7,890	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	-\$12,985	-\$12,985	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$12,985		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$62,520	\$62,520	\$0	\$0	\$0
	1. To include interest expense on customer deposits. (Sharpe)		\$0	\$62,520		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$14	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$76	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$50,557	\$0	\$50,557	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,538	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$62,095	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$2,213	-\$7,545	-\$5,332	\$0	\$0	\$0
	1. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$8,369		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$505	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		\$2,718	\$0		\$0	\$0	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$824		\$0	\$0	
E-68	Demonstrating & Selling Expenses	912.000	\$74	\$0	\$74	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$17	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$91	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$13,265	-\$13,265	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$431		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$12,834		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$1,353	-\$1,353	\$0	\$0	\$0
	1. To remove certain promotional advertising. (Sharpe)		\$0	-\$1,353		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$92,099	\$0	\$92,099	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$21,020	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$113,119	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	\$0	-\$53,540	-\$53,540	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$23,901		\$0	\$0	
	2. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$9,382		\$0	\$0	
	3. To remove relocation expense. (Ferguson)		\$0	-\$5,045		\$0	\$0	
	4. To annualize utility costs related to the new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$19,636		\$0	\$0	
	6. To annualize postage expense. (Boateng)		\$0	\$19,626		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$12,740		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$8,711		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$1,314,547	-\$1,314,547	\$0	\$0	\$0
	1. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$1,038,952		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$373		\$0	\$0	
	3. To annualize outside auditor expenses. (Sharpe)		\$0	-\$33,819		\$0	\$0	
	4. To annualize APUC allocated legal expense. (Boateng)		\$0	\$1,587		\$0	\$0	
	5. To remove expenses from APUC, LUC, LABS corporate allocations. (Sharpe)		\$0	-\$1,551		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$290		\$0	\$0	
	7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$481		\$0	\$0	
	8. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$3,540		\$0	\$0	
	9. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$15,967		\$0	\$0	
	10. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$7,964		\$0	\$0	
	11. To update APUC allocations and factors. (Hanneken)		\$0	-\$156,266		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$164,857		\$0	\$0	
	13. To update LABS allocations and factors. (Hanneken)		\$0	\$107,926		\$0	\$0	
E-79	Injuries & Damages	925.000	\$0	\$2,667	\$2,667	\$0	\$0	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$2,667		\$0	\$0	
E-80	Employee Pensions & Benefits	926.000	-\$430,001	-\$23,086	-\$453,087	\$0	\$0	\$0
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$48,180	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$23,086		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$118,024	\$0		\$0	\$0	
	4. To normalize OPEB expense. (Boateng)		-\$360,157	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$175,710	\$175,710	\$0	\$0	\$0
	1. To normalize rate case expense over 3 years. (Boateng)		\$0	\$51,210		\$0	\$0	
	2. To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$124,500		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Adjustments to Income Statement Detail

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E-86	Misc. General Expenses	930.200	\$0	-\$13,284	-\$13,284	\$0	\$0	\$0
	1. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$6,604		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$6,680		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	\$71	\$71	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	\$71		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$595,302	\$595,302
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$654,013	
	2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$58,711	
E-93	Energy Efficiency Amortization	407.400	\$0	\$8,652	\$8,652	\$0	\$0	\$0
	1. To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken)		\$0	\$8,652		\$0	\$0	
E-94	Amortization	405.100	\$0	-\$963	-\$963	\$0	\$0	\$0
	1. To remove non-recurring items. (Hanneken)		\$0	-\$963		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$293,945	-\$293,945	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	-\$293,945		\$0	\$0	
E-98	Payroll Taxes	408.000	\$52,521	\$0	\$52,521	\$0	\$0	\$0
	1. To annualize payroll taxes. (Ferguson)		\$52,521	\$0		\$0	\$0	
E-101	Allocated Taxes	408.000	\$0	-\$38,306	-\$38,306	\$0	\$0	\$0
	1. To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$38,306		\$0	\$0	
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$2,401,736	\$2,401,736
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,401,736	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$2,819,278	\$2,819,278
Total Operating & Maint. Expense			\$132,198	-\$373,298	-\$241,100	\$0	\$2,997,038	\$2,997,038

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2014-0152
Total Company Compilation
Test Year Ending 9/30/13 with updates to 3/31/2014
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.39% Return	E 6.62% Return	F 6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$8,514,765	\$7,630,417	\$7,955,326	\$8,281,654
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$2,291,416	\$2,291,416	\$2,291,416	\$2,291,416
7	Tax Straight-Line Depreciation		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,251,355	\$6,251,355	\$6,251,355	\$6,251,355
9	NET TAXABLE INCOME		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc. - Fed. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$343,945	\$295,070	\$313,027	\$331,062
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$5,879,404	\$5,043,931	\$5,350,883	\$5,659,176
15	Federal Income Tax at the Rate of	35.000%	\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
16	Subtract Federal Income Tax Credits					
17	Net Federal Income Tax		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
20	Deduct Federal Income Tax at the Rate of	35.000%	\$720,227	\$617,882	\$655,483	\$693,249
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$5,503,122	\$4,721,119	\$5,008,427	\$5,296,989
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$343,945	\$295,070	\$313,027	\$331,062
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
30	Subtract City Income Tax Credits					
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
34	State Income Tax		\$343,945	\$295,070	\$313,027	\$331,062
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX		\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2014-0152
 Total Company Compilation
 Test Year Ending 9/30/13 with updates to 3/31/2014
 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.20%	F Weighted Cost of Capital 8.70%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$39,982,165	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$47,143,931	54.11%	4.86%	2.630%	2.630%	2.630%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$87,126,096	100.00%		6.393%	6.622%	6.852%
8	PreTax Cost of Capital				8.758%	9.131%	9.505%