

Liberty Utilities (Midstates Natural Gas) Corp.

Depreciation Rates

GR-2018-0013

Account Number	Plant Description	Depreciation Rate (WEMO, SEMO, and NEMO)	Average Service Life	Net Salvage Rate
365	Land - Transmission	0.00%		
365.1	Land and Land Rights	0.00%		
365.2	Rights-of-Way	0.00%		
366	Structures and Improvements	2.10%	50	-5%
366.1	Structures and Improvements (T&D other structures)	2.10%	50	-5%
367	Mains - Transmission - Cathodic Protection	1.57%	70	-10%
367.1	Mains - Transmission - Steel	1.57%	70	-10%
367.2	Mains - Transmission - Plastic	1.57%	70	-10%
369	Measuring & Regulating Station Equipment	2.04%	49	0%
370	Communication Equipment	4.35%	23	0%
374	Land and Land Rights	0.00%		
375	Structures and Improvements	2.22%	45	0%
376	Mains - Distribution - Cathodic Protection	1.97%	68	-34%
376.1	Mains - Distribution - Steel	1.97%	68	-34%
376.2	Mains - Distribution - Plastic	1.92%	64	-23%
377	Compressor Station Equipment	0.00%		
378	Measuring & Regulating Station Equipment- General	2.66%	47	-25%
379	Measuring & Regulating Station Equipment- City Gate	2.78%	45	-25%
380	Services	4.55%	33	-50%
381	Meters	4.82%	28	-35%
382	Meter Installations	5.40%	25	-35%
383	House Regulators	2.27%	44	0%
384	House Regulators Installations	2.27%	44	0%
385	Industrial Measuring & Regulating Station Equipment	2.27%	45	-2%
387	Other Equipment	4.55%	22	0%
389	Land and Land Rights	0.00%		
390	Structures and Improvements	2.56%	39	0%
390.1	Structures and Improvements - Structure Frame	2.56%	39	0%
390.2	Structures and Improvements - General Improvements	2.56%	39	0%
390.3	Structures and Improvements - Improvements Leased Premises	2.56%	39	0%
391	Office Furniture and Equipment	4.55%	22	0%
392	Transportation Equipment	11.75%	8	6%
392.1	Transportation Equipment less than 12,000 lbs.	11.75%	8	6%
393	Stores Equipment	4.35%	23	0%
394	Tools, Shop, and Garage Equipment	5.56%	18	0%
395	Laboratory Equipment	3.57%	28	0%
396	Power Operated Equipment	6.83%	12	18%
396.1	Power Operated Equipment - Ditchers	6.83%	12	18%
396.2	Power Operated Equipment - Backhoes	6.83%	12	18%
396.3	Power Operated Equipment - Welders	6.83%	12	18%
397	Communication Equipment	6.25%	16	0%
397.1	Communication Equipment - Mobile Radios	6.25%	16	0%
397.2	Communication Equipment - Fixed Radios	6.25%	16	0%
397.3	Communication Equipment - Telemetry	6.25%	16	0%
397.5	Communication Equipment	6.25%	16	0%
398	Miscellaneous Equipment	5.00%	20	0%
399	Other Tangible Property	4.76%	21	0%
399.3	Other Tangible Prop - Network - H/W	12.50%	8	0%
399.4	Other Tangible Prop - PC Hardware	14.29%	7	0%
399.5	Other Tangible Prop - Software	12.50%	8	0%

Corporate Allocated Plant Depreciation Rates

374	Land and Land Rights - Corporate	0.00%		
390	Structures and Improvements - Corporate	2.50%	40	0%
391	Office Furniture and Equipment - Corporate	5.00%	20	0%
392.1	Transportation Equipment less than 12,000 lbs - Corporate	9.40%	10	6%
394	Tools, Shop, and Garage Equipment - Corporate	5.00%	20	0%
398	Miscellaneous Equipment - Corporate	5.00%	20	0%
399	Other Tangible Property - Corporate	14.29%	7	0%
399.1	Other Tangible Property - Servers - H/W - Corporate	20.00%	5	0%
399.3	Other Tangible Property - Network - H/W - Corporate	14.29%	7	0%
399.4	Other Tangible Property - PC Hardware - Corporate	20.00%	5	0%
399.5	Other Tangible Property - Software - Corporate	14.29%	7	0%