

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

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**Company Full Certificated Name**

(Do not abbreviate; include any Commission approved AKA/DBA/Fictitious Name, if applicable)

## **GAS ANNUAL REPORT**

**(Part 1 of 2)**

**TO THE**

**MISSOURI PUBLIC SERVICE COMMISSION**

**For the Calendar Year of**

**January 1 - December 31, 2014**

**Please choose one of the following filing options:**

☒

**Public Submission (NOT Highly Confidential)**

☐

**Non-Public submission (Highly Confidential / Filed Under Seal)**

For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.245, Section 392.210, RSMo., and/or Section 393.140, RSMo.

**Missouri Public Service Commission  
Annual Report Instructions  
For Gas Companies**

**Missouri Public Service Commission  
Gas Annual Report Form Instructions**

**General Form Information**

This report is due to the Missouri Public Service Commission on or before April 15th and is required to be filed on a calendar year basis pursuant to the Commission rules (4 CSR 240-3.245). Failure to file this report by the deadline of April 15, could result in penalties up to \$100 for every day the report is late pursuant to Section 393.140(6), RSMo.

- **The annual report will reflect information on a calendar year basis beginning January 1st and ending December 31st.**
- If the document has been prepared by a third-party preparer, it is the responsibility of the company personnel attesting to the accuracy of the document to review the document before submission to the Missouri Public Service Commission.
- You shall use the form provided by the Commission. You may use one of the three versions provided: 1) the Adobe Fillable document, 2) the Excel version, or 3) the Adobe document that shall be printed and completed by hand.
- The Excel form is "read only". You must save or copy the file to your computer's hard drive to input information into the annual report form.
- If additional space is needed for entering information on a page, please insert a worksheet or page and copy the formats or lines into the new sheet to accommodate the necessary information.
- After the annual report is complete, save the file to your computer. You may submit it electronically through the Commission's Electronic Filing and Information System (EFIS), as a non-case related submission (see Electronic Filing Instructions on Instructions Pages 4 - 5 for details) or print the form, keep a copy for your records, and prepare for mailing.

Questions about the annual report form or its contents may be submitted to: Mark Oligschlaeger at (573) 751-7443 or by e-mail at [mark.oligschlaeger@psc.mo.gov](mailto:mark.oligschlaeger@psc.mo.gov).

**Treatment of Highly Confidential Information (Submission Under Seal).**

Utilities may request classification of selected portions of their annual report as non-public (highly confidential / filed under seal) pursuant to the Commission rules at 4 CSR 240-3.245. Please note that all information classified as non-public will still remain subject to potential disclosure as provided under the Missouri open records act (Chapter 610 RSMo) and Section 386.480, RSMo.

**In order to include Highly Confidential information in the annual report, the submitter must:**

Provide two versions of the annual report;

- 1) a Public version with the Highly Confidential information redacted (removed), and
- 2) a fully completed version to be kept as Highly Confidential with restricted access.

Below are the procedures outlining the requirements for each type of submission:

**(A) Public version**

1. Cover – Check the "Public Submission" box and denote "Public" in the lower right corner.
2. Completion – All pages should be completed excluding the non-public information.
3. Page Designation – Each page that has had Highly Confidential information removed must have a "Public" designation in the lower right corner.
4. Format – where Highly Confidential information has been removed, two (2) asterisks shall be placed before and after the information, e.g. \*\*highly confidential information removed\*\*. Blank spaces must be left between the asterisks to insure the information remains on the same line and page as in the Highly Confidential version.

Treatment of Highly Confidential Information (Submission Under Seal) continued on the next page.

**Missouri Public Service Commission**  
**Annual Report Instructions**  
**For Gas Companies**

**Treatment of Highly Confidential Information (Submission Under Seal) - continued**

**(B) Highly Confidential version**

1. Cover – Check the “Non-Public Submission” box and denote “Highly Confidential” in the lower right corner.
2. Completion – All pages should be completed including the Highly Confidential information.
3. Page Designation – Each page that contains Highly Confidential information must have a “Highly Confidential” designation in the lower right corner.
4. Format – Highly Confidential information shall be designated by two (2) asterisks before and after the information, e.g. \*\*your highly confidential information here\*\*.

**(C) Additional documents required with both (public and confidential) submissions:**

1. A cover letter stating the utility is designating some or all of the information in its annual report as confidential and requesting non-public treatment under seal. The name, phone number and e-mail address (if available) of the person responsible for addressing questions regarding the confidential portions of the annual report must be included.
2. A notarized affidavit that clearly identifies the specific types of information to be kept under seal. Justification of why the specific information should be a closed record and a statement attesting that none of the information is available to the public in any format.

**Detailed Form Information**

**Page**

**Definitions and/or Instructions**

**Cover**

Company Name: This shall reflect the certificated name of the company that the Commission approved in a case; when this field is filled in, it will automatically populate the company name at the top of each of the following sheets. The company name listed on the cover shall include any Commission approved fictitious name or d/b/a name.

Year: When the reporting period year is entered, it will automatically populate at the top of all subsequent pages.

First check box (certification/registration type):

Check the box if the company listed on the Company Name line has been approved as competitively classified by the Commission.

Second set of check boxes (security level/filing options):

Check the first box (Public Submission) if this is the public version of the annual report.

Check the bottom box (Non-Public Submission) only if the annual report contains proprietary or highly confidential information in the report. The annual report submission will be considered deficient unless this submission is accompanied by the required documentation. Please see Treatment of Highly Confidential Information in the above section for details.

**Pages 3 - 6**

On Pages 3 - 6, provide information regarding gas utility plant-in-service, depreciation expense and depreciation reserve. The account numbers shown in column (b) are defined in the Uniform System Of Accounts (USOA). The definitions describe what type of plant equipment is included in each account number. These account assignments for use by your company should be specified in a Depreciation Rate Schedule included as part of your company's last certificate or rate case final order. If you do not have this schedule, call the PSC and ask to speak to someone in the Engineering and Management Services Department regarding Depreciation.

**Missouri Public Service Commission  
Annual Report Instructions  
For Gas Companies**

**Detailed Form Information (continued)**

<b><u>Page</u></b>	<b><u>Definitions and/or Instructions</u></b>
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**Pages 3 - 6  
(continued)**

Columns (c), (d), (e) and (f) require original installed cost of plant and equipment placed in service. If a replacement of plant occurs, such as a pump change-out or trading in a truck, then column (d) should show the full installed cost of the new item. In retirement column (e), record the original installed cost (from Plant Property Records), of the item which was replaced (removed). These entries should be supported by books and records, which identify the property and its location. The Balance at End of Year, column (f) equals columns (c) plus (d) minus (e).

Depreciation expense column (h) is computed using the Balance at End of Year column (f), --- or mid-year or mid-month convention used by your company. Record in column (g) the depreciation rate used, (from you company's PSC Depreciation Rate Schedule). Column (i) is the carry forward of depreciation reserve from the previous year annual report. Book Cost of Plant Retired column (j) should be the same as Retirements During the Year column (e). Column (k) should reflect cost incurred to remove the plant which was retired. Column (l) should reflect any money received from the sale or trade-in of the equipment removed or replaced. Reserve balance at End of Year column (n) equals (h) plus (i) minus (j) minus (k) plus (l) plus (m).

**\*\*\*SAVE A COPY FOR NEXT YEARS BEGINNING BALANCES\*\*\*\***

**Page 7**

There are seven different versions of Page 7 within this form beginning with Page 7a through Page 7g. Please **only** fill out the Page 7 that is **applicable to your company**. **The other pages that do not apply to the company name listed on the cover of the report should be left blank.** The company name appears across the top of each version in a gray block. These have been customized according to the company tariff.

**Miscellaneous Charges:**

Please provide the fee amounts charged, not the total collected, for the appropriate columns listed which will match tariffed amounts. These fields will include what the company charges for each miscellaneous activity listed under each column header.

If this amount is not listed in your tariff, but equals cost incurred, please list an explanation in the Explanation field at the bottom of the sheet. For example, if amounts incurred for tampering are charged back to the customer, then state "Tampering: all costs" in the explanation field. If the field is not adequate to list the full explanation, please attach a sheet to the form with this information.

**Late Payment Charges:**

**Tariff Sheet No. and Effective Date:** Please list the sheet number and effective date on the tariff sheet.

**Delinquent After (days):** List the day number on which a customer would be listed as "delinquent" as shown on bills or in tariff. This would equal the first day that the late payment charge could be applied. For example, if the following is on the bill "this bill will be delinquent after 21 days", then place 22 in this column.

**Late Payment Charge:** List the percent applied, no delivery, or graduated fee. For example, list "2% up to \$50" to show if there is a graduated fee.

**Type of Interest:** List "Simple" or "Compound".

**Deferred Payment:** List "Yes" or "No"

**Tariff Sheet No. and Effective Date:** List the tariff sheet and effective date of the tariff sheet for deferred payment rule.

**Missouri Public Service Commission**  
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**Verification  
Page**

The verification page must be **completed** in full, including notary seals and/or stamps. This page must accompany all versions of this report including any original or revised, highly confidential, proprietary and public versions.

The **State Of** and **County Of** fields shall be filled with the location where the notary operates and where this document was notarized.

**Legal Name of Affiant:** Any representative of the company authorized to attest to the accuracy of the annual report.

**Official Title of the Affiant:** Title of the representative named on the line just above this one.

**Exact Legal Title or Name of the Respondent:** Company Name as certificated/registered with the Commission, as listed on the cover and the top of the verification sheet.

**Signature of Affiant:** Signature of authorized company representative named above on the verification page.

The remaining fields are for completion by the notary including the date, month and year of the notarization, the notary's commission expiration date, notary signature, and placement of the notary stamps or seals, where applicable.

When submitting the annual report form electronically, complete the verification page in full. Electronic signatures are acceptable pursuant to Sections 432.200 through 432.295 RSMo.

The original document shall be notarized and kept for your records. On the electronic version, type the electronic signatures ( /s/ John Doe) and dates that are reflected on the original document.

**Options for Submitting the Annual Report to the Missouri Public Service Commission**

The annual report may be submitted to the Missouri Public Service Commission by either of the following methods:

1. **Electronically** through the Electronic Filing and Information System (EFIS).

This system accepts submissions 24 hours a day and saves on postage/shipping expenses.

Please see Instructions Page 4 - 5 for detailed instructions to use this system. If you have questions while using EFIS, staff is available Monday - Friday from 8:00 a.m. - 5:00 p.m.

(excluding State holidays) to assist you at (573) 751-7496.

NOTE: E-mails and faxes are NOT acceptable methods of filing the annual report electronically.

or

2. **Mail** to the following address:

Missouri Public Service Commission

Attention: Data Center

For package delivery:

200 Madison Street, Suite 100

Jefferson City, MO 65101

For U.S. Mail:

P.O. Box 360

Jefferson City, MO 65102-0360

**Missouri Public Service Commission**  
**Annual Report Instructions**  
**For Gas Companies**

**Electronic Filing of Annual Report Information**

If you submit your information electronically, please do not send in a paper copy.

In order to file in the Electronic Filing and Information System (EFIS):

- You must have a user ID and password,
- The company you are filing on behalf of must be registered in EFIS.  
(All certificated companies are already registered in EFIS. Please do not create a company registration),
- The person making the filing must be registered as a contact for the company/firm they are making the filing on behalf of, and
- You need to have the information you want to submit saved electronically.

If you are unsure if you have a user ID, if your company is registered, or if you are registered as a contact for the company, please contact the Data Center at [datacenter-psc@psc.mo.gov](mailto:datacenter-psc@psc.mo.gov) or (573) 751-7496 before completing new registration information.

To access EFIS, go to the PSC website at <http://www.psc.mo.gov>. Click the 'EFIS / Case Filings' link from the menu on the left-hand side. Scroll down to the 'Main Menu Section of EFIS' and click on the 'EFIS' link. This will take you to the EFIS Welcome Screen.

- Click the orange 'Logon' button on the left-hand side.
- Enter your User ID and Password.

**NOTE:** Passwords are case sensitive.

**Submission of Annual Report**

- Click on the 'Filing/Submission' menu option.
  - Click on the 'Non-Case Related Submission' link.
- Complete the Non-Case Related Submission screen with the following information:
- Type of Utility – Select the utility type as which the company is certificated/registered.  
Separate submissions are required if a company has multiple certifications/registrations (Example: Water and Sewer; or CLEC and IXC).
  - Company – Select certificated company name.  
Choose d/b/a name, if applicable. This name should match the name at the top of the annual report's cover page.
  - Type of Submission – Select 'Annual Report (Mo PSC)'.
  - Total Missouri Jurisdictional Revenue - Enter the amount from Page 2, Item No. 7.
  - Report for Calendar Year - Type in current calendar year.
  - Applicable Case No. – Leave blank.
  - Date Filed – Will already be filled in.
  - Click on the 'Continue' button.  
This will take you to the Filing/Submission Attachment screen.
  - Click on 'Browse' – Select the file that contains the completed annual report.
  - Choose the security level for your document: Public, Highly Confidential, or Proprietary.
  - Click the 'Attach' button.  
On screen instructions are provided for attaching more than one document.  
Confirm that the correct document is attached before proceeding.
  - Click the 'Done with Attach' button.  
This will return you to the original submission screen.
  - Scroll down and click on the 'Submit' button.

This will complete your submission and assign a non-case related tracking number (BMAR-20xx-xxxx). Please retain this number for your records.

**Missouri Public Service Commission  
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**Submission of Additional Information**

If you are asked to provide additional information or need to file amended information, file it as a 'Non-Case Related Supplemental Submission' using the tracking number from your original annual report submission.

Instructions for this type of submission can be found by clicking on the blue 'Help' button on the left-hand side of any EFIS screen. Scroll down to 'Filing / Submission – Non-case Related'. Then choose 'Make a subsequent filing to a non-case related submission'.

**Request for Extension (Less than 30 days)**

If you will not be able to file your annual report by the April 15th deadline, you must request an extension on or before April 15th.

All annual report extension requests must be on company letterhead and signed by an officer of the company or on the form provided on the PSC website ([www.psc.mo.gov/forms](http://www.psc.mo.gov/forms)) and signed electronically. A Request for Extension of less than 30 days, must include an email address where you can be notified (usually within 5 business days) of approval or denial of the extension request.

Follow the instructions for filing an annual report with these modifications.

- Type of Submission - Select Annual Report (MO PSC) Extension Request.
- Comments - Type in (current calendar year) Annual Report Extension Request.

Once your submission is complete, you will be assigned a non-case related tracking number (BARE-20xx-xxxx). Please retain this number for your records.

Additional instructions can be found under the blue 'Help' button in EFIS on how to:

- Access EFIS.
- Log on to EFIS.
- Obtain a user ID and password.
- Reset my password.
- File an annual report, statement of revenue, or other non-case related submission.
- Make a subsequent filing to a non-case related submission.

Annual Report of Liberty Utilities (Midstates Natural Gas) Corp.

for the calendar year of January 1 - December 31, 2014

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

OATH

State Of Missouri }  
 } ss:  
County Of Cape Girardeau }

Jill Schwartz makes oath and says that  
Name of Affiant (Company Official/Representative)

s/he is Utility Rates and Regulatory Manager  
Official Title of the Affiant (Company Official/Representative)

of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 2751 N. High Street, Jackson, MO 63755 573-755-0607  
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

from January 1, 2014, to and including December 31, 2014  
Month/Day Year Month/Day Year

Jill Schwartz  
Signature of Affiant (Company Official/Representative)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 9th day of July, 2015.

My Commission expires May 6, 2018.



TIFFANY SHASSERRE  
My Commission Expires  
May 6, 2018  
Cape Girardeau County  
Commission #14613101

Tiffany Shasserre  
Signature of Notary Public



1. State in full the exact '**certificated**' name of the Utility Company:

(Do not abbreviate, yet include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

Liberty Utilities (Midstates Natural Gas) Corp.d/b/a Liberty UtilitiesState in full the **parent** company name of the Utility Company, if applicable (do not abbreviate):Algonquin Power & Utilities Corp.

## 2. State in full the company's information below:

2751 North High Street  
Company Street Address573-755-0100  
Telephone Number2751 North High Street  
Company Mailing AddressFax NumberJackson MO 63755  
City State Zipchris.krygier@libertyutilities.com  
E-mail Address

## 3. Was the company certificated in Missouri under any other name(s)? If yes, please provide all names and time periods involved since the original certification:

**Liberty Utilities was formerly operated in Missouri under the name of Atmos Energy Corp (2002-2012) and Greeley Gas Company (1993-2002) and United Cities Gas Company (1997-2002).**

## 4. This Utility Company is a:

☒

Corporation

☐

Sole Proprietorship

☐

LP

☐

Partnership

☐

LLC

☐

Other - Explain

(Check appropriate box)

If different than certificated name listed above (e.g. parent corporation name) or if 'Other' is identified, explain:

## 5. Under the laws of what state is the Utility Company organized:

Missouri

## 6. State in full the name, street address, telephone number, and e-mail address\* of the company personnel or third-party preparer completing this Annual Report:

Chris Krygier  
Name573-755-0100  
Telephone Number2751 North High Street  
Street AddressFax Number2751 North High Street  
Mailing Addresschris.krygier@libertyutilities.com  
E-mail AddressJackson MO 63755  
City State Zip

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

**For the calendar year of January 1 - December 31, 2014**

7. Provide the following information concerning Total Company **and** Missouri Jurisdictional Revenues:

	<b>Total Company</b>	<b>MO Jurisdictional</b>
Operating Revenues from Tariffed Services	\$ 85,389,657	\$ 59,313,971
Other Revenues	\$ 550	\$ 550
<b>TOTAL REVENUES</b>	<b>\$ 85,390,207</b>	<b>\$ 59,314,521</b>

MO Jurisdictional should match Statement of Revenue  
(MoPSC Assessment)

8. ☐ Operations in Missouri only (Missouri jurisdictional only)
- ☒ Operations in other states or jurisdictions  
(Need to complete Missouri jurisdictional pages as listed in instructions on Part 2.)

9. Provide the amount of actual write-offs (not accrued or estimated amounts).

<b>Residential</b>	<b>All Other</b>
\$ 809,019	\$ 116,521

10. Provide the number of customer account terminations for the year for each category.

<b>Voluntary</b>	<b>Involuntary</b>
2,363	1,985

11. Provide the amount of Low-Income Home Energy Assistance Program (LIHEAP) received:

\$ 1,334,196
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12. List the number of customer accounts as of the end of the calendar year for each category below.

<b>Residential</b>	<b>All Other</b>
46,786	6,921

13. List the average uncollectible amount.  
(This is a formula based on data above.)

<b>Residential</b>	<b>All Other</b>
\$ 17	\$ 17

14. List the total annual billed amount.

\$ 59,313,971
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15. List the average annual billed amount.

1104.416401
-------------

16. List the amount of charitable dollars received that is applied to energy assistance other than LIHEAP  
(i.e. customer voluntary dollars, dollar-help or dollar more, church donations,  
Heat-Up St. Louis, etc.).

\$ 245,915
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**NOTE:** Items No. 8 - 15 are not used for rate review; these amounts and formulas are based on previous information collected for historical reporting consistency by Consumer Services.

Indicates formula cells

For use when filing under seal.

**GAS UTILITY PLANT IN SERVICE**

	Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
	<u>Intangible Plant</u>					
3	Organization	301	\$ 6,143	\$ -	\$ -	\$ 6,143
4	Franchise and Consents	302	\$ 75,761	\$ -	\$ -	\$ 75,761
5	Miscellaneous Intangible Plant	303	\$ 17,584	\$ -	\$ -	\$ 17,584
	<u>Production Plant</u>					
6	Land and Land Rights	304	\$ -	\$ -	\$ -	\$ -
7	Structures and Improvements	305	\$ -	\$ -	\$ -	\$ -
8	Other Power Equipment	307	\$ -	\$ -	\$ -	\$ -
9	Liquefied Petroleum Gas Equipment	311	\$ -	\$ -	\$ -	\$ -
10	Other Equipment	320	\$ -	\$ -	\$ -	\$ -
	<u>Natural Gas</u>					
	<u>Storage and Processing Plant</u>					
	<u>A. Underground Storage Plant</u>					
11	Land	350.1	\$ -	\$ -	\$ -	\$ -
12	Rights-of-Way	350.2	\$ -	\$ -	\$ -	\$ -
13	Structures and Improvements	351	\$ -	\$ -	\$ -	\$ -
14	Wells	352	\$ -	\$ -	\$ -	\$ -
15	Storage Leaseholds and Rights	352.1	\$ -	\$ -	\$ -	\$ -
16	Reservoirs	352.2	\$ -	\$ -	\$ -	\$ -
17	Nonrecoverable Natural Gas	352.3	\$ -	\$ -	\$ -	\$ -
18	Lines	353	\$ -	\$ -	\$ -	\$ -
19	Compressor Station Equipment	354	\$ -	\$ -	\$ -	\$ -
20	Measuring and Regulating Equipment	355	\$ -	\$ -	\$ -	\$ -
21	Purification Equipment	356	\$ -	\$ -	\$ -	\$ -
22	Other Equipment	357	\$ -	\$ -	\$ -	\$ -
	<u>B. Other Storage Equipment</u>					
23	Land and Land Rights	360	\$ -	\$ -	\$ -	\$ -
24	Structures and Improvements	361	\$ -	\$ -	\$ -	\$ -
25	Gas Holders	362	\$ -	\$ -	\$ -	\$ -
26	Purification Equipment	363	\$ -	\$ -	\$ -	\$ -
27	Liquefaction Equipment	363.1	\$ -	\$ -	\$ -	\$ -
28	Vaporizing Equipment	363.2	\$ -	\$ -	\$ -	\$ -
29	Compressor Equipment	363.3	\$ -	\$ -	\$ -	\$ -
30	Measuring and Regulating Equipment	363.4	\$ -	\$ -	\$ -	\$ -
31	Other Equipment	363.5	\$ -	\$ -	\$ -	\$ -
	<u>Transmission Plant</u>					
32	Land and Land Rights	365.1	\$ 134,468	\$ -	\$ -	\$ 134,468
33	Rights-of-Way	365.2	\$ -	\$ -	\$ -	\$ -
34	Structures and Improvements	366	\$ 15,315	\$ 49,146	\$ -	\$ 64,461
35	Mains	367	\$ 9,515,893	\$ 28,919	\$ -	\$ 9,544,812
36	Compressor Station Equipment	368	\$ -	\$ -	\$ -	\$ -
37	Measuring and Regulating Station Equipment	369	\$ 565,479	\$ -	\$ -	\$ 565,479
38	Communication Equipment	370	\$ 5,038	\$ -	\$ -	\$ 5,038
39	Other Equipment	371	\$ -	\$ -	\$ -	\$ -

Account list continued on Page 5

Indicates formula cells

For use when filing under seal.

1  
2

**DEPRECIATION RESERVE - GAS UTILITY PLANT**

	Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other charges (m)**	Reserve Balance at END of Year (h+i-j-k+l+m) (n)
					Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*		
3	301		\$ -	\$ 894	\$ -	\$ -	\$ -	\$ -	\$ 894
4	302		\$ -	\$ 75,761	\$ -	\$ -	\$ -	\$ -	\$ 75,761
5	303		\$ -	\$ 17,584	\$ -	\$ -	\$ -	\$ -	\$ 17,584
6	304		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	305		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	307		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	311		\$ -	\$ 1,185	\$ -	\$ -	\$ -	\$ -	\$ 1,185
10	320		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	350.1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	350.2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	351		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	352		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	352.1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	352.2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	352.3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	353		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	354		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	355		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	356		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	357		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	360		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	361		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	362		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	363		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	363.1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	363.2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	363.3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	363.4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	363.5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	365.1		\$ -	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ 73
33	365.2		\$ -	\$ 2,238	\$ -	\$ -	\$ -	\$ -	\$ 2,238
34	366	1.39%	\$ 894	\$ 2,502	\$ -	\$ -	\$ -	\$ -	\$ 3,396
35	367	1.53%	\$ 145,708	\$ 4,641,611	\$ -	\$ 18,974	\$ -	\$ -	\$ 4,768,345
36	368		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	369	3.59%	\$ 20,278	\$ 337,336	\$ -	\$ -	\$ -	\$ -	\$ 357,614
38	370	4.37%	\$ 220	\$ 1,104	\$ -	\$ -	\$ -	\$ -	\$ 1,324
39	371		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\*

All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated by account.

Indicates formula cells

For use when filing under seal.

**GAS UTILITY PLANT IN SERVICE**

	Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
	<u>Distribution Plant</u>					
3	Land and Land Rights	374	\$ 503,508	\$ -	\$ -	\$ 503,508
4	Structures and Improvements	375	\$ 79,893	\$ -	\$ -	\$ 79,893
5	Mains	376	\$ 42,897,112	\$ 2,919,495	\$ (1,532,941)	\$ 47,349,548
6	Compressor Station Equipment	377	\$ -	\$ -	\$ -	\$ -
7	Measuring and Regulating Station Equipment - General	378	\$ 1,452,331	\$ 147,672	\$ 211	\$ 1,599,792
8	Measuring and Regulating Station Equipment - General	379	\$ 1,468,981	\$ 99,394	\$ -	\$ 1,568,375
9	Services	380	\$ 26,837,455	\$ 413,979	\$ (292,572)	\$ 27,544,006
10	Meters	381	\$ 5,325,407	\$ 2,233,366	\$ 12,499	\$ 7,546,274
11	Meter Installation	382	\$ 10,901,555	\$ (37,365)	\$ -	\$ 10,864,190
12	House Regulators	383	\$ 2,268,925	\$ -	\$ -	\$ 2,268,925
13	House Regulatory Installations	384	\$ 731,833	\$ -	\$ -	\$ 731,833
14	Industrial Measuring and Regulating Station Equipment	385	\$ 437,891	\$ 7,684	\$ -	\$ 445,575
		386	\$ -	\$ -	\$ -	\$ -
15	Other Property on Customers' Premises					
16	Other Equipment	387	\$ 5,947	\$ -	\$ -	\$ 5,947
	<u>Allocated General Plant (Common Plant)</u>					
17	Land and Land Rights	389	\$ 30,364	\$ -	\$ -	\$ 30,364
18	Structures and Improvements	390	\$ 1,463,401	\$ 467,435	\$ 3,236	\$ 1,927,600
19	Office Furniture and Equipment	391	\$ 260,395	\$ 444,072	\$ -	\$ 704,467
20	Transportation Equipment	392	\$ 249,769	\$ 715,770	\$ -	\$ 965,538
21	Stores Equipment	393	\$ 9,225	\$ -	\$ -	\$ 9,225
22	Tools, Shop and Garage Equipment	394	\$ 709,549	\$ 508,219	\$ 430	\$ 1,217,338
23	Laboratory Equipment	395	\$ 1,631	\$ -	\$ -	\$ 1,631
24	Power-operated Equipment	396	\$ 437,142	\$ 625,633	\$ -	\$ 1,062,774
25	Communication Equipment	397	\$ 35,841	\$ 19,834	\$ 93	\$ 55,582
26	Miscellaneous Equipment	398	\$ 838,231	\$ 105,806	\$ -	\$ 944,038
27	Other Tangible Property *	399	\$ 466,041	\$ 44,800	\$ 424,457	\$ 86,384
	<u>Other Accounts not included above</u>					
28						\$ -
29						\$ -
30						\$ -
31						\$ -
32						\$ -
33						\$ -
34	Total Gas Utility Plant In Service		\$ 107,748,107	\$ 8,793,859	\$ (1,384,586)	\$ 117,926,552

\* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments/transfers are included in Columns "d" and/or "e", use additional sheets.

1  
2

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

For the calendar year of January 1 - December 31, 2014

**DEPRECIATION RESERVE - GAS UTILITY PLANT**

	Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f*g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other charges (m)**	Reserve Balance at END of Year (h+i-j-k+l+m) (n)
					Book Cost of Plant Retired (j)	Cost of Removal (k)*	Salvage Credit (l)*		
3	374		\$ -	\$ 82,295	\$ -	\$ -			\$ 82,295
4	375		\$ 2,882	\$ 53,295	\$ -	\$ -			\$ 56,177
5	376		\$ 1,144,493	\$ 11,019,916	\$ (1,532,941)	\$ 143,801			\$ 13,553,549
6	377		\$ -	\$ -	\$ -	\$ -			\$ -
7	378		\$ 37,694	\$ 416,418	\$ 211	\$ -			\$ 453,901
8	379		\$ 40,516	\$ 564,373	\$ -	\$ -			\$ 604,889
9	380		\$ 1,379,319	\$ (3,516,998)	\$ (292,572)	\$ 675,788			\$ (2,520,895)
10	381		\$ 159,868	\$ 2,474,068	\$ 12,499	\$ -			\$ 2,621,437
11	382		\$ 350,046	\$ 3,505,683	\$ -	\$ -			\$ 3,855,729
12	383		\$ 91,171	\$ 1,174,867	\$ -	\$ -			\$ 1,266,038
13	384		\$ 24,370	\$ 413,527	\$ -	\$ -			\$ 437,897
14	385		\$ 16,019	\$ 169,959	\$ -	\$ -			\$ 185,978
15	386		\$ -	\$ -	\$ -	\$ -			\$ -
16	387		\$ -	\$ 5,948	\$ -	\$ -			\$ 5,948
17	389		\$ -	\$ 9,016	\$ -	\$ -			\$ 9,016
18	390		\$ 63,298	\$ 559,717	\$ 3,236	\$ -			\$ 619,778
19	391		\$ 31,843	\$ 69,994	\$ -	\$ -			\$ 101,837
20	392		\$ 67,903	\$ 158,943	\$ -	\$ -			\$ 226,846
21	393		\$ 24	\$ 9,112	\$ -	\$ -			\$ 9,136
22	394		\$ 46,837	\$ 127,270	\$ 430	\$ -			\$ 173,677
23	395		\$ 47	\$ 1,970	\$ -	\$ -			\$ 2,017
24	396		\$ 88,321	\$ 324,043	\$ -	\$ -			\$ 412,364
25	397		\$ 2,528	\$ 17,641	\$ 93	\$ -			\$ 20,076
26	398		\$ 46,938	\$ 175,111	\$ -	\$ -			\$ 222,049
27	399		\$ 3,550	\$ 147,868	\$ 424,457	\$ -			\$ (273,039)
28			\$ 1,965,946	\$ (233,684)	\$ -	\$ -		\$ 107,844	\$ (125,840)
29					\$ -	\$ -			\$ -
30					\$ -	\$ -			\$ -
31					\$ -	\$ -			\$ -
32					\$ -	\$ -			\$ -
33					\$ -	\$ -			\$ -
34	Total		\$ 5,730,713	\$ 22,810,639	\$ (1,384,586)	\$ 838,563	\$ -	\$ 107,844	\$ 27,229,273

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicates formula cells

For use when filing under seal.

REVENUE BY SCHEDULES  
(MISSOURI JURISDICTIONAL)  
Atmos Energy Corporation

Line No.	Rate Class and Line Items	Operating Revenues		MCF of Natural Gas Sold		Average* No. of Natural Gas Customers	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
3	Residential Firm Service	\$ 35,384,811	\$ 31,755,728	3,694,606	3,302,315	46,787	47,682
4	Small Firm General Service	7,392,498	15,514,183	948,091	2,029,593	5,863	6,645
5	Medium Firm General Service	9,298,173	-	1,117,615	0	783	0
6	Large Firm General Service	3,021,954	1,903,444	407,423	263,278	33	45
7	Interruptible Large Volume Gas Service	1,048,611	-	166,613	0	7	0
8	Negotiated Gas Sales Service	-	-	0	0	0	0
9	Economic Development Gas Service	-	-	0	0	0	0
10	Transportation Service	2,524,986	2,321,500	3,088,549	2,929,941	233	229
11	Other Sales to Public Authorities	-	-	0	0	0	0
12	Interdepartmental Sales	-	-	0	0	0	0
13	Miscellaneous Service (4880)	642,938					
14							
15	Total to Ultimate Consumers	\$ 59,313,971	\$ 51,494,855	9,422,897	8,525,127	53,706	54,601

  

Rate Class and Line Items	Average Number of Natural Gas Customers Per Month					
	January	February	March	April	May	June
16 Residential Firm Service	47,850	47,981	48,337	48,027	47,537	46,647
17 Small Firm General Service	5,867	5,896	5,931	5,939	5,908	5,868
18 Medium Firm General Service	799	787	789	790	786	776
19 Large Firm General Service	38	37	30	30	32	32
20 Interruptible Large Volume Gas Service	7	7	7	7	7	7
21 Negotiated Gas Sales Service	0	0	0	0	0	
22 Economic Development Gas Service	0	0	0	0	0	
23 Transportation Service	231	230	230	230	230	230
24 Other Sales to Public Authorities						
25 Interdepartmental Sales						
26 Miscellaneous Service (4880)						
27						
28 Total to Ultimate Consumers	54,792	54,938	55,324	55,023	54,500	53,560

\* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

Indicates formula cells

For use when filing under seal.

REVENUE BY SCHEDULES  
(MISSOURI JURISDICTIONAL)  
Atmos Energy Corporation

Rate Class and Line Items		Average Number of Natural Gas Customers Per Month					
		July	August	September	October	November	December
29	Residential Firm Service	46,219	45,392	44,916	45,108	46,030	47,397
30	Small Firm General Service	5,850	5,814	5,753	5,782	5,833	5,915
31	Medium Firm General Service	769	773	781	779	783	788
32	Large Firm General Service	30	34	34	34	34	36
33	Interruptible Large Volume Gas Service	7	7	7	7	7	7
34	Negotiated Gas Sales Service						
35	Economic Development Gas Service						
36	Transportation Service	237	234	234	236	235	235
37	Other Sales to Public Authorities						
38	Interdepartmental Sales						
39	Miscellaneous Service (4880)						
40							
41	Total to Ultimate Consumers	53,112	52,254	51,725	51,946	52,922	54,378

\* The average number of customers for the month should equal the number of customers at the beginning of the month added to the number of customers at the end of the month divided by 2.

	Connection Fees		Reconnect Fees				Transfer Fees		Meter Reading by Special Appointment Fees		Residential Temporary Meter Set Fees	Line Extensions Fees		Returned Check Fees	Tampering Fees
	Business Hours	After Business Hours	Business Hours	After Business Hours	Trip to Disconnect	Seasonal / Disconnection Charge	Business Hours	After Business Hours	Other than Normal Read Date	Outside Normal Business Hours		Excess P1 / Sec Line \$/ft.	Excess Service Line \$/ft.		
MISCELLANEOUS CHARGES															
42	All Service Areas														
43	Northeast (Kirk, Pal, Han, Can, BG)														
44	Southeast (Southeast, Neelyville)														
45	West (Butler, Greeley)														
46	Tariff Sheet No.														
47	Effective Date														

Indicates formula cells

For use when filing under seal.



REVENUE BY SCHEDULES  
(MISSOURI JURISDICTIONAL)  
Atmos Energy Corporation

	Tariff		Delinquent After (days)	Late Payment Charge	Type of Interest	Deferred Payment	Tariff	
	Sheet No.	Effective					Sheet No.	Effective
LATE PAYMENT CHARGES								
48 All Service Areas								

Explanation

For use when filling under seal.

**ADDITIONAL NOTES**

Page No.	Note
3 Page 5 - Gas Utility Plant in Service	For 2013 annual reporting purposes, the \$3M balance in FERC 101 was allocated to the associated 3xx FERC accounts and included in the 2013 ending balances. The 2014 beginning balances do not include the \$3M of Plant in Service costs recorded to FERC 101 at the beginning of 2014.
4 Page 6 - Depreciation Reserve - Gas Utility Plant	The Reserve Balance at End of Year for Missouri (Line 28) does not include the Shared Services (SS) Annual Depreciation Expense (\$1,965,946) in column h.

**Complete FERC Form 2 (Large Gas Companies) or  
FERC Form 2A (Small Gas Companies)  
for the Remainder of the  
GAS ANNUAL REPORT**

**TO THE**

**MISSOURI PUBLIC SERVICE COMMISSION**

**Large Gas Company Requirements** ( 25,000 customers or more): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2 (current revised pages) and additional specific customer information listed below:

pp. 110 - 113	Comparative Balance Sheet
pp. 114 - 115	Statement of Income for the Year
pp. 204 - 207	Gas Plant in Service
pp. 209	
	Total Gas Plant in Service (reflecting Balance at End of Year: column G, row 129)
pp. 219	Accumulated Provision for Depreciation of Gas Utility Plant
pp. 300 - 301	Gas Operating Revenues *(include revenues, mcf and avg. number of customers per month for accounts 480-484 by customer rate class pursuant to tariffs)
pp. 317 - 325	Gas Operation and Maintenance
pp. 336 - 338	Depreciation, Depletion and Amortization of Gas Plant
pp. 354 - 355	Distribution of Salaries and Wages

**Small Gas Company Requirements** (less than 25,000 customers): Complete the Gas Annual Report (Part 2 of 2 - FERC Form 2A).pdf pages.

Missouri Jurisdictional Gas Annual Report

If also operating in another state, please provide the Missouri jurisdictional dollar amounts for the following specific areas of your FERC Form 2A (current revised pages) and additional specific customer information listed below:

pp. 110 - 113	Comparative Balance Sheet
pp. 114 - 115	Statement of Income for the Year
pp. 204 - 207	Gas Plant in Service
pp. 209	
	Total Gas Plant in Service (reflecting Balance at End of Year:
pp. 219	Accumulated Provision for Depreciation of Gas Utility Plant
pp. 300 - 301	Gas Operating Revenues *(include revenues, mcf and avg. number of customers per month for accounts 480-484 by customer rate class pursuant to tariffs)
pp. 317 - 325	Gas Operation and Maintenance
pp. 336 - 338	Depreciation, Depletion and Amortization of Gas Plant
pp. 354 - 355	Distribution of Salaries and Wages

and FERC Form 2 pages:

The complete FERC Form 2 or 2A **must** be submitted by the certificated company. If also operating in another state, the Missouri Jurisdictional Portion (Part 1) **must** be submitted to be in compliance.

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year of Report December 31, 2014
<b>Comparative Balance Sheet (Assets and Other Debits)</b>				
Line No.	Title of Account  (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	-	138,480,968	131,449,068 (1)
3	Construction Work in Progress (107)	-	3,424,884	725,316
4	TOTAL Utility Plant (Total of lines 2 and 3)	-	141,905,852	132,174,385
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	-	(27,229,271)	(22,810,639)
6	Net Utility Plant (Total of line 4 less 5)	-	114,676,582	109,363,745
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)	-		
8	(Less) Accum. Prov. for Amort., Nuclear Fuel Assemblies (120.5)	-		
9	Nuclear Fuel (Total of line 7 less 8)	-		
10	Net Utility Plant (Total of lines 6 and 9)	-	114,676,582	109,363,745
11	Utility Plant Adjustments (116)	-	-	- (1)
12	Gas Stored-Based Gas (117.1)	-	-	-
13	System Balancing Gas (117.2)	-	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	-	-	-
15	Gas Owned to System Gas (117.4)	-	-	-
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)	-	-	-
18	(Less) Accum. Provision for Depreciation and Amortization (122)	-	-	-
19	Investments in Associated Companies (123)	-	-	-
20	Investments in Subsidiary Companies (123.1)	-	-	-
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances	-	-	-
23	Other Investments (124)	-	-	-
24	Sinking Funds (125)	-	-	-
25	Depreciation Fund (126)	-	-	-
26	Amortization Fund - Federal (127)	-	-	-
27	Other Special Funds (128)	-	-	-
28	Long-Term Portion of Derivative Assets (175)	-	-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-
30	TOTAL Other Property & Investments (Total lines 17-20, 22-29)		-	-
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)	-	-	(1,326)
33	Special Deposits (132-134)	-	-	1,454
34	Working Funds (135)	-	-	-
35	Temporary Cash Investments (136)	-	-	-
36	Notes Receivable (141)	-	-	-
37	Customer Accounts Receivable (142)	-	6,584,598	5,714,908
38	Other Accounts Receivable (143)	-	2,428	-
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)	-	(409,189)	(676,278)
40	Notes Receivable from Associated Companies (145)	-	-	-
41	Accounts Receivable from Associated Companies (146)	-	-	-
42	Fuel Stock (151)	-	-	-
43	Fuel Stock Expenses Undistributed (152)	-	-	-
(1) Utility Plant Prior Year End Balance (2013) includes \$20,622,948 recorded to FERC 114 in 2013, but reported on the Utility Plant Adjustments line (FERC 116) on the 2013 Annual report				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year of Report December 31, 2014
<b>Comparative Balance Sheet (Assets and Other Debits) (continued)</b>				
Line No.	Title of Account  (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)	-	-	-
45	Plant Materials and Operating Supplies (154)	-	7,175	-
46	Merchandise (155)	-	-	-
47	Other Materials and Supplies (156)	-	-	-
48	Nuclear Materials Held for Sale (157)	-	-	-
49	Allowances (158.1 and 158.2)	-	-	-
50	(Less) Noncurrent Portion of Allowances	-	-	-
51	Stores Expense Undistributed (163)	-	-	-
52	Gas Stored Underground - Current (164.1)	-	6,512,740	5,383,751
53	Liquefied Natural Gas Stored & Held for Processing (164.2-164.3)	-	-	-
54	Prepayments (165)	-	-	-
55	Advances for Gas (166 thru 167)	-	-	-
56	Interest and Dividends Receivable (171)	-	-	-
57	Rents Receivable (172)	-	-	-
58	Accrued Utility Revenues (173)	-	4,204,223	4,208,892
59	Miscellaneous Current and Accrued Assets (174)	-	-	-
60	Derivative Instrument Assets (175)	-	0	48,746
61	(Less) Long-Term Portion of Derivative Instruments Assets (175)	-	-	-
62	Derivative Instrument Assets - Hedges (176)	-	(0)	11,509
63	(Less) Long-Term Portion of Derivative Instruments Assets - Hedges (176)	-	-	-
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		16,901,976	14,691,656
65	<b>DEFERRED DEBITS</b>			
66	Unamortized Debt Expense (181)	-	-	-
67	Extraordinary Property Losses (182.1)	-	-	-
68	Unrecovered Plant and Regulatory Study Costs (182.2)	-	-	-
69	Other Regulatory Assets (182.3)	-	646,215	49,562
70	Preliminary Survey and Investigation Charges (Electric) (183)	-	-	-
71	Preliminary Survey and Investigation Charges (Gas) (183.1-183.2)	-	-	-
72	Clearing Accounts (184)	-	(0)	(414)
73	Temporary Facilities (185)	-	-	-
74	Miscellaneous Deferred Debits (186)	-	324,535	19,828
75	Deferred Losses from Disposition of Utility Plant (187)	-	-	-
76	Research, Development, and Demonstration Expend. (188)	-	-	-
77	Unamortized Loss on Reacquired Debt (189)	-	-	-
78	Accumulated Deferred Income Taxes (190)	-	-	-
79	Unrecovered Purchased Gas Costs (191)	-	4,575,585	1,392,524
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		5,546,336	1,461,500
81	TOTAL Assets & Other Debits (Total lines 10-15, 30, 64, & 80)		137,124,893	125,516,902

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> d/b/a Liberty Utilities		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year of Report December 31, 2014
<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>				
Line No.	Title of Account  (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	-	-	-
3	Preferred Stock Issued (204)	-	-	-
4	Capital Stock Subscribed (202, 205)	-	-	-
5	Stock Liability for Conversion (203, 206)	-	-	-
6	Premium on Capital Stock (207)	-	-	-
7	Other Paid-In Capital (208-211) (Missouri Capital Account)	-	-	-
8	Installments Received on Capital Stock (212)	-	-	-
9	(Less) Discount on Capital Stock (213)	-	-	-
10	(Less) Capital Stock Expense (214)	-	-	-
11	Retained Earnings (215, 215.1, 216)	-	11,894,382	7,267,758 (1)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-	-
13	(Less) Reacquired Capital Stock (217)	-	-	-
14	Accumulated Other Comprehensive Income (219)	-	-	-
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)	-	11,894,382	7,267,758
16	<b>LONG TERM DEBT</b>			
17	Bonds (221)	-	-	-
18	(Less) Reacquired Bonds (222)	-	-	-
19	Advances from Associated Companies (223)	-	-	-
20	Other Long-Term Debt (224)	-	-	-
21	Unamortized Premium on Long-Term Debt (225)	-	-	-
22	(Less) Unamortized Discount on Long-Term Debt - Dr (226)	-	-	-
23	(Less) Current Portion of Long-Term Debt	-	-	-
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)	-	-	-
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)	-	-	-
27	Accumulated Provision for Property Insurance (228.1)	-	-	-
28	Accumulated Provision for Injuries and Damages (228.2)	-	-	-
29	Accumulated Provision for Pensions and Benefits (228.3)	-	-	-
30	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
31	Accumulated Provision for Rate Refunds (229)	-	-	-
<p>(1) Prior Year End Balance includes \$6,277,321 reported as Other Paid-In Capital on 2013 Annual Report</p>				

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year of Report December 31, 2014
<b>Comparative Balance Sheet (Liabilities and Other Credits)</b>				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities	-	-	-
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
34	Asset Retirement Obligations (230)	-	-	-
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		-	-
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt	-	-	-
38	Notes Payable (231)	-	-	-
39	Accounts Payable (232)	-	(115)	(115)
40	Notes Payable to Associated Companies (233)	-	-	-
41	Accounts Payable to Associated Companies (234)	-	93,537,985	89,145,890
42	Customer Deposits (235)	-	1,891,366	1,555,775
43	Taxes Accrued (236)	-	84,263	6,158
44	Interest Accrued (237)	-	(10)	(1)
45	Dividends Declared (238)	-	-	-
46	Matured Long-Term Debt (239)	-	-	-
47	Matured Interest (240)	-	-	-
48	Tax Collections Payable (241)	-	705,067	466,484
49	Miscellaneous Current and Accrued Liabilities (242)		17,281,677	14,605,795
50	Obligations Under Capital Leases - Current (243)		-	-
51	Derivative Instrument Liabilities (244)	-	-	-
52	(Less) Long-Term Portion of Derivative Instrument Liabilities	-	-	-
53	Derivative Instrument Liabilities - Hedges (245)	-	798,865	56,699
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
55	TOTAL Current & Accrued Liabilities (Total of line 37 thru 54)		114,299,098	105,836,686
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)	-	200,580	51,624
58	Accumulated Deferred Investment Tax Credits (255)	-	-	-
59	Deferred Gains from Disposition of Utility Plant (256)	-	-	-
60	Other Deferred Credits (253)	-	-	-
61	Other Regulatory Liabilities (254)	-	10,730,833	12,360,833
62	Unamortized Gain on Reacquired Debt (257)	-	-	-
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)	-	-	-
64	Accumulated Deferred Income Taxes - Other Property (282)	-	-	-
65	Accumulated Deferred Income Taxes - Other (283)	-	-	-
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		10,931,414	12,412,457
67	TOTAL Liabilities & Other Credits (Lines 15, 24, 35, 55 & 66)		137,124,893	125,516,902
<p>(1) Prior Year End Balance includes \$127,720,101 and \$(38,574,210) reported as Deferred Credits in 'Due to Liberty Energy Midstates (261)' and 'Due to Cogsdale Midstates (263)', respectfully, on the 2013 Annual Report</p>				

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
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**Statement of Income**

**Quarterly**

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (i) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

**Annual or Quarterly, if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account  (a)	Reference Page Number  (b)	Total Current Year to Date Balance for Quarter/Year  (c)	Total Prior Year to Date Balance for Quarter/Year  (d)	Current Three Months Ended Quarterly Only No Fourth Quarter  (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter  (f)
1	<b>UTILITY OPERATING INCOME</b>					
2	Gas Operating Revenues (400)	300-301	59,313,971	51,494,755		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	47,658,115	39,990,513		(1)
5	Maintenance Expenses (402)	317-325	32,586	80,502		(1)
6	Depreciation Expense (403)	336-338	5,464,996	3,856,182		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	-	-		
9	Amortization of Utility Plant Accr. Adjustment (406)	336-338	-	-		
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
11	Amortization of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)		-	-		
14	Taxes Other than Income Taxes (408.1)	262-263	1,543,977	1,536,534		(2)
15	Income Taxes-Federal (409.1)	262-263	-	-		
16	Income Taxes-Other (409.1)	262-263	(32,500)	32,500		
17	Provision of Deferred Income Taxes (410.1)	234-235	-	-		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	-	-		
19	Investment Tax Credit Adjustment-Net (411.4)		-	-		
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
21	Losses from Disposition of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	<b>TOTAL Utility Operating Expenses (Total of lines 4 thru 24)</b>		<b>54,667,174</b>	<b>45,496,231</b>		
26	<b>Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)</b>		<b>4,646,797</b>	<b>5,998,524</b>		

- (1) Total Prior Year to Date Balance includes \$110,575 reported as Maintenance Expenses on 2013 Annual Report, should be reported as Operation Expenses  
(2) Total Prior Year to Date Balance does not include \$1,970 recorded to FERC 408.2 and reported on 2013 Annual Report



Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
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Statement of Income

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2			59,313,971	51,494,755		
3						
4			47,658,115	39,990,513		(1)
5			32,586	80,502		(1)
6			5,464,996	3,856,182		
7						
8						
9						
10						
11						
12						
13						
14			1,543,977	1,536,534		(2)
15			-	-		
16			(32,500)	32,500		
17						
18						
19						
20						
21						
22						
23						
24						
25	-	-	54,667,174	45,496,231	-	-
26	-	-	4,646,797	5,998,524	-	-

- (1) Total Prior Year to Date Balance includes \$110,575 reported as Maintenance Expenses on 2013 Annual Report, should be reported as Operation Expenses  
(2) Total Prior Year to Date Balance does not include \$1,970 recorded to FERC 408.2 and reported on 2013 Annual Report

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014		
<b>Statement of Income (continued)</b>						
Line No.	Title of Account	Reference Page Number	Total Current Year to Date Balance for Quarter/Year	Total Prior Year to Date Balance for Quarter/Year	Current Three Months Ended Quarterly Only No Fourth Quarter	Prior Three Months Ended Quarterly Only No Fourth Quarter
	(a)	(b)	(c)	(d)	(e)	(f)
27	Net Utility Operating Income (Carried forward from page 114)		4,646,797	5,998,524		
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)					
33	Revenues from Nonutility Operations (417)			-		
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)					
38	Allowance for Other Funds Used During Construction (419.1)		69,757	202,675		
39	Miscellaneous Nonoperating Income (421)		550	100		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Total of lines 31 thru 40)		70,307	202,775		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		(1,630,000)	(1,630,000)		
45	Donations (426.1)	340	26,689	38,939		
46	Life Insurance (426.2)					
47	Penalties (426.3)		2,550	26		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)					
49	Other Deductions (426.5)		79,523	5,459		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	(1,521,239)	(1,585,575)		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	11,557	1,970		
53	Income Taxes-Federal (409.2)	262-263				
54	Income Taxes-Other (409.2)	262-263				
55	Provision for Deferred Income Taxes (410.2)	234-235				
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235				
57	Investment Tax Credit Adjustments-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		11,557	1,970		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(1,579,989)	(1,786,381)		
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)					
63	Amortization of Debt Disc. and Expense (428)	258-259				
64	Amortization of Loss on Reacquired Debt (428.1)					
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259				
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Associated Companies (430)	340	1,581,937	1,596,895		
68	Other Interest Expense (431)	340	62,501	39,504		
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(44,276)	(128,815)		
70	Net Interest Charges (Total of lines 62 thru 69)		1,600,162	1,507,584		
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		4,626,623	6,277,321		
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)		-	-		
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of lines 71 and 77)		4,626,623	6,277,321		
(1) Total Prior Year to Date Balance reported as FERC 408.1 on 2013 Annual Report. See Note 2 on Pages 114 and 115.						

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		<input type="checkbox"/> A	This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)					
<div>1. Report below the original cost of gas plant in service according to the prescribed accounts.</div> <div>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</div> <div>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</div> <div>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</div> <div>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c).Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</div>					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
1	INTANGIBLE PLANT				
2	301 Organization	\$ 6,143	\$ -		
3	302 Franchises and Consents	\$ 75,761	\$ -		
4	303 Miscellaneous Intangible Plant	\$ 17,584	\$ -		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	\$ 99,489	\$ -		
6	PRODUCTION PLANT				
7	Natural Gas Production and Gathering Plant				
8	325.1 Producing Lands	\$ -	\$ -		
9	325.2 Producing Leaseholds	\$ -	\$ -		
10	325.3 Gas Rights	\$ -	\$ -		
11	325.4 Rights-of-Way	\$ -	\$ -		
12	325.5 Other Land and Land Rights	\$ -	\$ -		
13	326 Gas Well Structures	\$ -	\$ -		
14	327 Field Compressor Station Structures	\$ -	\$ -		
15	328 Field Measuring and Regulating Station Equipment	\$ -	\$ -		
16	329 Other Structures	\$ -	\$ -		
17	330 Producing Gas Wells-Well Construction	\$ -	\$ -		
18	331 Producing Gas Wells-Well Equipment	\$ -	\$ -		
19	332 Field Lines	\$ -	\$ -		
20	333 Field Compressor Station Equipment	\$ -	\$ -		
21	334 Field Measuring and Regulating Station Equipment	\$ -	\$ -		
22	335 Drilling and Cleaning Equipment	\$ -	\$ -		
23	336 Purification Equipment	\$ -	\$ -		
24	337 Other Equipment	\$ -	\$ -		
25	338 Unsuccessful Exploration and Development Costs	\$ -	\$ -		
26	339 Asset Retirement Costs for Natural Gas Production and	\$ -	\$ -		
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	\$ -	\$ -		
28	PRODUCTS EXTRACTION PLANT				
29	340 Land and Land Rights	\$ -	\$ -		
30	341 Structures and Improvements	\$ -	\$ -		
31	342 Extraction and Refining Equipment	\$ -	\$ -		
32	343 Pipe Lines	\$ -	\$ -		
33	344 Extracted Products Storage Equipment	\$ -	\$ -		

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  
Gas Plant in Service - Common Plant Allocation  
December 31, 2014

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
Line No.	Account (a)	Located in Missouri (C)	Allocated (D)	Total Plant in Service (C) + (D)
1	1. INTANGIBLE PLANT			
2	301 Organization	6,143	0	6,143
3	302 Franchises and Consents	75,761	0	75,761
4	303 Miscellaneous Intangible Plant	17,584	0	17,584
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	99,489	0	99,489
6	2. PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands	0	0	0
9	325.2 Producing Leaseholds	0	0	0
10	325.3 Gas Rights	0	0	0
11	325.4 Rights-of-Way	0	0	0
12	325.5 Other Land and Land Rights	0	0	0
13	326 Gas Well Structures	0	0	0
14	327 Field Compressor Station Structures	0	0	0
15	328 Field Meas. and Reg. Sta. Structures	0	0	0
16	329 Other Structures	0	0	0
17	330 Producing Gas Wells-Well Construction	0	0	0
18	331 Producing Gas Wells-Well Equipment	0	0	0
19	332 Field Lines	0	0	0
20	333 Field Compressor Station Equipment	0	0	0
21	334 Field Meas. and Reg. Sta. Equipment	0	0	0
22	335 Drilling and Cleaning Equipment	0	0	0
23	336 Purification Equipment	0	0	0
24	337 Other Equipment	0	0	0
25	338 Unsuccessful Exploration & Devel. Costs	0	0	0
26	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 25)	0	0	0
27	PRODUCTS EXTRACTION PLANT			
28	340 Land and Land Rights	0	0	0
29	341 Structures and Improvements	0	0	0
30	342 Extraction and Refining Equipment	0	0	0
31	343 Pipe Lines	0	0	0
32	344 Extracted Products Storage Equipment	0	0	0
33	345 Compressor Equipment	0	0	0
34	346 Gas Measuring and Regulating Equipment	0	0	0
35	347 Other Equipment	0	0	0
36	TOTAL Products Extraction Plant (Enter Total of lines 28 thru 35)	0	0	0
37	TOTAL Natural Gas Production Plant (Enter total of lines 26 and 36)	0	0	0
38	Manufactured Gas Prod. Plant (Submit Suppl. Statement)	0	0	0
39	TOTAL Production Plant (Enter Total of lines 37 and 38)	0	0	0
40	3. NATURAL GAS STORAGE AND PROCESSING PLANT			
41	Underground Storage Plant			
42	350.1 Land	0	0	0
43	350.2 Rights-of-Way	0	0	0
44	351 Structures and Improvements	0	0	0
45	352 Wells	0	0	0
46	352.1 Storage Leaseholds and Rights	0	0	0
47	352.2 Reservoirs	0	0	0
48	352.3 Non-recoverable Natural Gas	0	0	0
49	353 Lines	0	0	0
50	354 Compressor Station Equipment	0	0	0
51	355 Measuring and Regulating Equipment	0	0	0
52	356 Purification Equipment	0	0	0
53	357 Other Equipment	0	0	0
54	TOTAL Underground Storage Plant (Enter Total of lines 42 thru 53)	0	0	0
55	Other Storage Plant			
56	360 Land and Land Rights	0	0	0
57	361 Structures and Improvements	0	0	0
58	362 Gas Holders	0	0	0
59	363 Purification Equipment	0	0	0
60	363.1 Liquefaction Equipment	0	0	0
61	363.2 Vaporizing Equipment	0	0	0
62	363.3 Compressor Equipment	0	0	0
63	363.4 Measuring and Regulating Equipment	0	0	0
64	363.5 Other Equipment	0	0	0

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  
Gas Plant in Service - Common Plant Allocation  
December 31, 2014

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
Line No.	Account (a)	Located in Missouri (C)	Allocated (D)	Total Plant in Service (C) + (D)
65	TOTAL Other Storage Plant (Enter Total of lines 56 thru 64)	0	0	0
66	Base Load Liquefied Natural Gas Terminalling and Processing Plant			
67	364.1 Land and Land Rights	0	0	0
68	364.2 Structures and Improvements	0	0	0
69	364.3 LNG Processing Terminal Equipment	0	0	0
70	364.4 LNG Transportation Equipment	0	0	0
71	364.5 Measuring and Regulating Equipment	0	0	0
72	364.6 Compressor Station Equipment	0	0	0
73	364.7 Communications Equipment	0	0	0
74	364.8 Other Equipment	0	0	0
75	TOTAL Base Load Liquefied Natural Gas, Terminalling and Processing Plant (Total of lines 67 thru 74)	0	0	0
76	TOTAL Nat. Gas Storage and Proc. Plant (Total of lines 54, 65 and 75)	0	0	0
77	TRANSMISSION PLANT			
78	365.1 Land and Land Rights	134,468	0	134,468
79	365.2 Rights-of-Way	0	0	0
80	366 Structures and Improvements	64,461	0	64,461
81	367 Mains	9,544,812	0	9,544,812
82	368 Compressor Station Equipment	0	0	0
83	369 Measuring and Regulating Station Equipment	565,479	0	565,479
84	370 Communication Equipment	5,038	0	5,038
85	371 Other Equipment	0	0	0
86	TOTAL Transmission Plant (Enter Totals of lines 78 thru 85)	10,314,258	0	10,314,258
87	DISTRIBUTION PLANT			
88	374 Land and Land Rights	503,508	102,549	606,056
89	375 Structures and Improvements	79,893	0	79,893
90	376 Mains	47,349,548	0	47,349,548
91	377 Compressor Station Equipment	0	0	0
92	378 Meas. and Reg. Station Equipment-General	1,599,792	0	1,599,792
93	379 Meas. and Reg. Station Equipment-City Gate	1,568,375	0	1,568,375
94	380 Services	27,544,006	0	27,544,006
95	381 Meters	7,546,274	0	7,546,274
96	382 Meter Installations	10,864,190	0	10,864,190
97	383 House Regulators	2,268,925	0	2,268,925
98	384 House Regulator Installations	731,833	0	731,833
99	385 Industrial Measuring and Regulating Station Equipment	445,575	0	445,575
100	386 Other Property on Customers' Premises	0	0	0
101	387 Other Equipment	5,947	0	5,947
102	TOTAL Distribution Plant (Enter Total of lines 88 thru 101)	100,507,865	102,549	100,610,413
103	GENERAL PLANT			
104	389 Land and Land Rights	30,364	0	30,364
105	390 Structures and Improvements	1,927,600	4,271,744	6,199,343
106	391 Office Furniture and Equipment	704,467	534,305	1,238,772
107	392 Transportation Equipment	965,538	824,019	1,789,557
108	393 Stores Equipment	9,225	0	9,225
109	394 Tools, Shop, and Garage Equipment	1,217,338	6,526	1,223,864
110	395 Laboratory Equipment	1,631	0	1,631
111	396 Power Operated Equipment	1,062,774	0	1,062,774
112	397 Communication Equipment	55,582	0	55,582
113	398 Miscellaneous Equipment	944,038	99,600	1,043,638
114	Subtotal (Enter Total on lines 104 thru 113)	6,918,556	5,736,194	12,654,750
115	399 Other Tangible Property	86,384	11,136,835	11,223,219
116	TOTAL General Plant (Enter Total of lines 114 and 115)	7,004,941	16,873,028	23,877,969
117	TOTAL (Accounts 101 and 106)	117,926,552	16,975,577	134,902,129
118	Gas Plant Purchased (See Instr. 8)	0	0	0
119	(Less) Gas Plant Sold (See Instr. 8)	0	0	0
120	Experimental Gas Plant Unclassified	0	0	0
121	TOTAL Gas Plant in Service (Enter Total of lines 117 thru 120)	117,926,552	16,975,577	134,902,129
	WORK IN PROGRESS			
	107 Construction work in Progress - Gas	3,424,884	1,700,238	5,125,122
	TOTAL PLANT	121,351,436	18,675,815	140,027,251

FERC FORM NO. 2 (ED. 12-96)

Page 204 SUPPLEMENTAL SCHEDULE

Note: Plant amounts allocated to Missouri on this Gas Plant in Service Supplemental Schedule were based on allocation methods used for financial reporting purposes only and may not be valid for ratemaking purposes.

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)  July 6, 2015		Year/Period of Report End Of  December 31, 2014	
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)							
including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.							
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.							
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.							
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.							
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)		Balance at End of Year (g)		
1							
2	\$ -	\$ -	\$ -	\$ -	6,143		
3	\$ -	\$ -	\$ -	\$ -	75,761		
4	\$ -	\$ -	\$ -	\$ -	17,584		
5	\$ -	\$ -	\$ -	\$ -	99,489		
6							
7							
8	\$ -	\$ -	\$ -	\$ -	-		
9	\$ -	\$ -	\$ -	\$ -	-		
10	\$ -	\$ -	\$ -	\$ -	-		
11	\$ -	\$ -	\$ -	\$ -	-		
12	\$ -	\$ -	\$ -	\$ -	-		
13	\$ -	\$ -	\$ -	\$ -	-		
14	\$ -	\$ -	\$ -	\$ -	-		
15	\$ -	\$ -	\$ -	\$ -	-		
16	\$ -	\$ -	\$ -	\$ -	-		
17	\$ -	\$ -	\$ -	\$ -	-		
18	\$ -	\$ -	\$ -	\$ -	-		
19	\$ -	\$ -	\$ -	\$ -	-		
20	\$ -	\$ -	\$ -	\$ -	-		
21	\$ -	\$ -	\$ -	\$ -	-		
22	\$ -	\$ -	\$ -	\$ -	-		
23	\$ -	\$ -	\$ -	\$ -	-		
24	\$ -	\$ -	\$ -	\$ -	-		
25	\$ -	\$ -	\$ -	\$ -	-		
26	\$ -	\$ -	\$ -	\$ -	-		
27	\$ -	\$ -	\$ -	\$ -	-		
28							
29	\$ -	\$ -	\$ -	\$ -	-		
30	\$ -	\$ -	\$ -	\$ -	-		
31	\$ -	\$ -	\$ -	\$ -	-		
32	\$ -	\$ -	\$ -	\$ -	-		
33	\$ -	\$ -	\$ -	\$ -	-		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
34	345 Compressor Equipment	\$ -	\$	-
35	346 Gas Measuring and Regulating Equipment	\$ -	\$	-
36	347 Other Equipment	\$ -	\$	-
37	348 Asset Retirement Costs for Products Extraction Plant	\$ -	\$	-
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	\$ -	\$	-
39	TOTAL Natural Gas Production Plant (Enter Total of lines 27 and 38)	\$ -	\$	-
40	Manufactured Gas Production Plant (Submit Supplementary	\$ -	\$	-
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$ -	\$	-
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	\$ -	\$	-
45	350.2 Rights-of-Way	\$ -	\$	-
46	351 Structures and Improvements	\$ -	\$	-
47	352 Wells	\$ -	\$	-
48	352.1 Storage Leaseholds and Rights	\$ -	\$	-
49	352.2 Reservoirs	\$ -	\$	-
50	352.3 Non-recoverable Natural Gas	\$ -	\$	-
51	353 Lines	\$ -	\$	-
52	354 Compressor Station Equipment	\$ -	\$	-
53	355 Other Equipment	\$ -	\$	-
54	356 Purification Equipment	\$ -	\$	-
55	357 Other Equipment	\$ -	\$	-
56	358 Asset Retirement Costs for Underground Storage Plant	\$ -	\$	-
57	TOTAL Underground Storage Plant (Enter Total of lines 44 thru	\$ -	\$	-
58	Other Storage Plant			
59	360 Land and Land Rights	\$ -	\$	-
60	361 Structures and Improvements	\$ -	\$	-
61	362 Gas Holders	\$ -	\$	-
62	363 Purification Equipment	\$ -	\$	-
63	363.1 Liquefaction Equipment	\$ -	\$	-
64	363.2 Vaporizing Equipment	\$ -	\$	-
65	363.3 Compressor Equipment	\$ -	\$	-
66	363.4 Measuring and Regulating Equipment	\$ -	\$	-
67	363.5 Other Equipment	\$ -	\$	-
68	363.6 Asset Retirement Costs for Other Storage Plant	\$ -	\$	-
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	\$ -	\$	-
70	Base Load Liquefied Natural Gas Terminating and Processing Plant			
71	364.1 Land and Land Rights	\$ -	\$	-
72	364.2 Structures and Improvements	\$ -	\$	-
73	364.3 LNG Processing Terminal Equipment	\$ -	\$	-
74	364.4 LNG Transportation Equipment	\$ -	\$	-
75	364.5 Measuring and Regulating Equipment	\$ -	\$	-
76	364.6 Compressor Station Equipment	\$ -	\$	-
77	364.7 Communications Equipment	\$ -	\$	-
78	364.8 Other Equipment	\$ -	\$	-
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas	\$ -	\$	-
80	TOTAL Base Load Liquefied Nat'l Gas, Terminating and	\$ -	\$	-

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) July 6, 2015		Year/Period of Report End Of December 31, 2014	
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)							
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)		Balance at End of Year (g)		
34	\$ -	\$ -	\$ -		\$ -		
35	\$ -	\$ -	\$ -		\$ -		
36	\$ -	\$ -	\$ -		\$ -		
37	\$ -	\$ -	\$ -		\$ -		
38	\$ -	\$ -	\$ -		\$ -		
39	\$ -	\$ -	\$ -		\$ -		
40	\$ -	\$ -	\$ -		\$ -		
41	\$ -	\$ -	\$ -		\$ -		
42							
43							
44	\$ -	\$ -	\$ -		\$ -		
45	\$ -	\$ -	\$ -		\$ -		
46	\$ -	\$ -	\$ -		\$ -		
47	\$ -	\$ -	\$ -		\$ -		
48	\$ -	\$ -	\$ -		\$ -		
49	\$ -	\$ -	\$ -		\$ -		
50	\$ -	\$ -	\$ -		\$ -		
51	\$ -	\$ -	\$ -		\$ -		
52	\$ -	\$ -	\$ -		\$ -		
53	\$ -	\$ -	\$ -		\$ -		
54	\$ -	\$ -	\$ -		\$ -		
55	\$ -	\$ -	\$ -		\$ -		
56	\$ -	\$ -	\$ -		\$ -		
57	\$ -	\$ -	\$ -		\$ -		
58							
59	\$ -	\$ -	\$ -		\$ -		
60	\$ -	\$ -	\$ -		\$ -		
61	\$ -	\$ -	\$ -		\$ -		
62	\$ -	\$ -	\$ -		\$ -		
63	\$ -	\$ -	\$ -		\$ -		
64	\$ -	\$ -	\$ -		\$ -		
65	\$ -	\$ -	\$ -		\$ -		
66	\$ -	\$ -	\$ -		\$ -		
67	\$ -	\$ -	\$ -		\$ -		
68	\$ -	\$ -	\$ -		\$ -		
69	\$ -	\$ -	\$ -		\$ -		
70							
71	\$ -	\$ -	\$ -		\$ -		
72	\$ -	\$ -	\$ -		\$ -		
73	\$ -	\$ -	\$ -		\$ -		
74	\$ -	\$ -	\$ -		\$ -		
75	\$ -	\$ -	\$ -		\$ -		
76	\$ -	\$ -	\$ -		\$ -		
77	\$ -	\$ -	\$ -		\$ -		
78	\$ -	\$ -	\$ -		\$ -		
79	\$ -	\$ -	\$ -		\$ -		
80	\$ -	\$ -	\$ -		\$ -		



Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) [ ] An Original (2) [x] A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57, 69 and 80)	\$ -	\$ -	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	\$ 134,468	\$ -	
84	365.2 Rights-of-Way	\$ -	\$ -	
85	366 Structures and Improvements	\$ 15,315	\$ 49,146	
86	367 Mains	\$ 9,515,893	\$ 28,919	
87	368 Compressor Station Equipment	\$ -	\$ -	
88	369 Measuring and Regulating Station Equipment	\$ 565,479	\$ -	
89	370 Communication Equipment	\$ 5,038	\$ -	
90	371 Other Equipment	\$ -	\$ -	
91	372 Asset Retirement Costs for Transmission Plant	\$ -	\$ -	
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	\$ 10,236,193	\$ 78,065	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	\$ 503,508	\$ -	
95	375 Structures and Improvements	\$ 79,893	\$ -	
96	376 Mains	\$ 42,897,112	\$ 1,874,639	
97	377 Compressor Station Equipment	\$ -	\$ -	
98	378 Measuring and Regulating Station Equipment-General	\$ 1,452,331	\$ 147,671	
99	379 Measuring and Regulating Station Equipment-City Gate	\$ 1,468,981	\$ 99,394	
100	380 Services	\$ 26,837,455	\$ 1,459,541	
101	381 Meters	\$ 5,325,407	\$ 2,233,366	
102	382 Meter Installations	\$ 10,901,555	\$ (44,790)	
103	383 House Regulators	\$ 2,268,925	\$ -	
104	384 House Regulator Installations	\$ 731,833	\$ -	
105	385 Industrial Measuring and Regulating Station Equipment	\$ 437,891	\$ 7,684	
106	386 Other Property on Customers' Premises	\$ -	\$ -	
107	387 Other Equipment	\$ 5,947	\$ -	
108	388 Asset Retirement Costs for Distribution Plant	\$ -	\$ -	
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	\$ 92,910,837	\$ 5,777,505	
110	GENERAL PLANT			
111	389 Land and Land Rights	\$ 30,364	\$ -	
112	390 Structures and Improvements	\$ 1,463,401	\$ 489,643	
113	391 Office Furniture and Equipment	\$ 260,395	\$ 444,072	
114	392 Transportation Equipment	\$ 249,769	\$ 715,770	
115	393 Stores Equipment	\$ 9,225	\$ -	
116	394 Tools, Shop, and Garage Equipment	\$ 709,549	\$ 508,219	
117	395 Laboratory Equipment	\$ 1,631	\$ -	
118	396 Power Operated Equipment	\$ 437,142	\$ 625,633	
119	397 Communication Equipment	\$ 35,841	\$ 18,990	
120	398 Miscellaneous Equipment	\$ 838,231	\$ 106,651	
121	Subtotal (Enter Total of lines 111 thru 120)	\$ 4,035,547	\$ 2,908,977	
122	399 Other Tangible Property	\$ 466,041	\$ 84,996	
123	399.1 Asset Retirement Costs for General Plant	\$ -	\$ -	
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	\$ 4,501,589	\$ 2,993,973	
125	TOTAL (Accounts 101 and 106)	\$ 107,748,107	\$ 8,849,543	
126	Gas Plant Purchased (See Instruction 8)			
127	(Less) Gas Plant Sold (See Instruction 8)			
128	Experimental Gas Plant Unclassified			
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	\$ 107,748,107	\$ 8,849,543	
	(1) \$134,268 reported as Rights-of-Way (FERC 365.2) on 2013 Annual Report, should be Land and Land Rights (FERC 365.1) (2) Beginning Balance does not include \$3,078,015 recorded to FERC 101 in 2013. FERC 101 balance was allocated to actual plant FERCs for 2013 annual reporting purposes.			

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) July 6, 2015		Year/Period of Report End Of December 31, 2014	
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)							
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)		Balance at End of Year (g)		
81	\$ -	\$ -	\$ -		\$ -		
82							
83	\$ -	\$ -	\$ -		\$ 134,468		
84	\$ -	\$ -	\$ -		\$ -		
85	\$ -	\$ -	\$ -		\$ 64,461		
86	\$ -	\$ -	\$ -		\$ 9,544,812		
87	\$ -	\$ -	\$ -		\$ -		
88	\$ -	\$ -	\$ -		\$ 565,479		
89	\$ -	\$ -	\$ -		\$ 5,038		
90	\$ -	\$ -	\$ -		\$ -		
91	\$ -	\$ -	\$ -		\$ -		
92	\$ -	\$ -	\$ -		\$ 10,314,258		
93							
94	\$ -	\$ -	\$ -		\$ 503,508		
95	\$ -	\$ -	\$ -		\$ 79,893		
96	\$ 1,532,941	\$ 1,768	\$ 1,043,088		\$ 47,349,548		
97	\$ -	\$ -	\$ -		\$ -		
98	\$ (211)	\$ 0	\$ -		\$ 1,599,792		
99	\$ -	\$ -	\$ -		\$ 1,568,375		
100	\$ 292,572	\$ (2,474)	\$ (1,043,088)		\$ 27,544,006		
101	\$ (12,499)	\$ (0)	\$ -		\$ 7,546,274		
102	\$ -	\$ 7,426	\$ -		\$ 10,864,190		
103	\$ -	\$ -	\$ -		\$ 2,268,925		
104	\$ -	\$ -	\$ -		\$ 731,833		
105	\$ -	\$ -	\$ -		\$ 445,575		
106	\$ -	\$ -	\$ -		\$ -		
107	\$ -	\$ -	\$ -		\$ 5,947		
108	\$ -	\$ -	\$ -		\$ -		
109	\$ 1,812,803	\$ 6,720	\$ -		\$ 100,507,865		
110							
111	\$ -	\$ -	\$ -		\$ 30,364		
112	\$ (3,236)	\$ (22,208)	\$ -		\$ 1,927,600		
113	\$ -	\$ -	\$ -		\$ 704,467		
114	\$ -	\$ -	\$ -		\$ 965,538		
115	\$ -	\$ -	\$ -		\$ 9,225		
116	\$ (430)	\$ -	\$ -		\$ 1,217,338		
117	\$ -	\$ -	\$ -		\$ 1,631		
118	\$ -	\$ -	\$ -		\$ 1,062,774		
119	\$ (93)	\$ -	\$ 845		\$ 55,582		
120	\$ -	\$ -	\$ (845)		\$ 944,038		
121	\$ (3,760)	\$ (22,208)	\$ -		\$ 6,918,556		
122	\$ (424,457)	\$ (455)	\$ (39,741)		\$ 86,384		
123	\$ -	\$ -	\$ -		\$ -		
124	\$ (428,217)	\$ (22,663)	\$ (39,741)		\$ 7,004,941		
125	\$ 1,384,586	\$ (15,943)	\$ (39,741)		\$ 117,926,552		
126					\$ -		
127					\$ -		
128					\$ -		
129	\$ 1,384,586	\$ (15,943)	\$ (39,741)		\$ 117,926,552		

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year of Report December 31, 2014	
<b>Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)</b>					
<p>1. Explain in a footnote any important adjustments during the year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform Systems of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interests credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item  (a)	Total (c+d+e)  (b)	Gas Plant in Service  (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
<b>Section A. BALANCES AND CHANGES DURING YEAR</b>					
1	Balance Beginning of Year	22,810,639	22,810,639		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense <b>See Notes 1 &amp; 2</b>	5,464,996	5,464,996		
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify): Acquisitions	-			
9	Transfers and Adjustments				
10	TOTAL Depreciation Provision for Year (Lines 3 thru 8)	5,464,996	5,464,996	-	-
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(1,384,586)	(1,384,586)		
13	Cost of Removal	838,564	838,564		
14	Salvage (Credit)	-			
14.1	Other Charges	(107,844)			
15	TOTAL Net Charges for Plant Retirements (Lines 12 thru 14)	(653,866)			
16	Other Debit or Credit Items (Describe) (footnote details):				
17	R.W.I.P.				
18	Book Cost of Asset Retirement Costs	-			
19	Balance End of Year (Lines 1, 9, 10, 15, 16, 17 and 18) <b>See Note 2</b>	28,929,501			
20	<b>Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS</b>				
21	Productions - Manufactured Gas				
22	Production and Gathering - Natural Gas				
23	Products - Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminating and Processing Plant				
27	Transmission				
28	Distribution				
29	General				
30	TOTAL (Lines 21 thru 29)				
<p><b>Note 1:</b> Includes \$(264,558) of Capitalized Depreciation expense in FERC account 403.5.</p> <p><b>Note 2:</b> Depreciation expense (FERC account 403) includes allocated (4 Factor) costs from Liberty Utilities Midstates. Liberty Utilities Midstates does not allocate (4 Factor) the associated Accumulated Depreciation in FERC account 108 to MO, IA, or IL.</p>					

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Operating Revenues					
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.					
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.					
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.					
Line No.	Title of Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Revenues for Transition Costs and Take-or-Pay  Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay  Amount for Previous Year (c)	Revenues for GRI and ACA  Amount for Current Year (d)	Revenues for GRI and ACA  Amount for Previous Year (e)
1	480 Residential Sales	35,384,811	31,482,427		
2	481 Commercial and Industrial Sales	20,761,236	17,380,372		
3	482 Other Sales to Public Authorities	-	-		
4	483 Sales for Resale	-	-		
5	484 Interdepartmental Sales	-	-		
6	485 Intracompany Transfers	-	-		
7	487 Forfeited Discounts	-	14,807		
8	488 Miscellaneous Service Revenues	604,497	248,100		
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities	-	-		
10	489.2 Revenues from Transportation of Gas of Others Through Gathering Facilities	-	-		
11	489.3 Revenues from Transportation of Gas of Others Through Gathering Facilities	2,524,986	2,321,500		
12	489.4 Revenues from Storing Gas of Others	-	-		
13	490 Sales of Prod. Ext. from Natural Gas	-	-		
14	491 Revenues from Natural Gas Proc. by Others	-	-		
15	492 Incidental Gasoline and Oil Sales	-	-		
16	493 Rent from Gas Property	-	-		
17	494 Interdepartmental Rents	-	-		
18	495 Other Gas Revenues	38,441	47,550		
19	Subtotal:	59,313,971	51,494,755		
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:	59,313,971	51,494,755		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities			This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) July 6, 2015		Year/Period of Report End Of December 31, 2014	
Gas Operating Revenues								
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.								
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.								
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.								
Line No.	Other Revenues  Amount for Current Year (f)	Other Revenues  Amount for Previous Year (g)	Total Operating Revenues  Amount for Current Year (h)	Total Operating Revenues  Amount for Previous Year (i)	Dekatherm of Natural Gas  Amount for Current Year (j)	Dekatherm of Natural Gas  Amount for Previous Year (k)		
1					3,694,606	3,302,326		
2					2,639,742	2,294,128		
3								
4								
5								
6								
7								
8								
9								
10								
11					3,088,549	3,454,679		
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp.</b> <b>d/b/a Liberty Utilities</b>		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
<b>Gas Operation and Maintenance Expenses</b>				
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.				
Line No.	Account  <b>MISSOURI ONLY JURISDICTIONAL DATA</b> (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)			
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Well Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	TOTAL Operation (Total of lines 7 thru 17)	-	-	
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Measuring and Regulating Station Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	TOTAL Maintenance (Total of lines 20 thru 28)	-	-	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	-	-	

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility-Credit			
46	783 Rents			
47	TOTAL Operation (Total of lines 33 thru 46)	-	-	
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Regulating Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Total of lines 49 thru 56)	-	-	
58	TOTAL Products Extraction (Total of lines 47 and 57)	-	-	

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
Gas Operation and Maintenance Expenses (continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	-	-	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers	465,020	(32,275)	
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases			
73	804 Natural Gas City Gate Purchases	37,493,930	29,097,605	
74	804.1 Liquefied Natural Gas Purchases			
75	805 Other Gas Purchases	2,406	(280)	
76	(Less) 805.1 Purchases Gas Cost Adjustments	(899,668)	(333,959)	
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	37,061,689	28,731,090	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	-	-	



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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account <b>MISSOURI ONLY JURISDICTIONAL DATA</b>  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
86	808.1 Gas Withdrawn from Storage-Debit	8,560,210	10,323,459	
87	(Less) 808.2 Gas Delivered to Storage-Credit	(9,689,199)	(9,354,862)	
88	809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing-Credit			
90	Gas used in Utility Operation-Credit			
91	810 Gas Used for Compressor Station Fuel-Credit			
92	811 Gas Used for Products Extraction-Credit			
93	812 Gas Used for Other Utility Operations-Credit	-	-	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	-	-	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	35,932,700	29,699,687	
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)	35,932,700	29,699,687	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines of 101 thru 113)	-	-	

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities</b>		This report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) July 6, 2015	Year/Period of Report End Of December 31, 2014
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No.	Account  <b>MISSOURI ONLY JURISDICTIONAL DATA</b>  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	-	-	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses			
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power			
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	-	-	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures			
138	843.3 Maintenance of Gas Holders			
139	843.4 Maintenance of Purification Equipment			
140	843.5 Maintenance of Liquefaction Equipment			
141	843.6 Maintenance of Vaporizing Equipment			
142	843.7 Maintenance of Compressor Equipment			
143	843.8 Maintenance of Measuring and Regulating Equipment			
144	843.9 Maintenance of Other Equipment			
145	TOTAL Maintenance (Total of lines 136 thru 144)	-	-	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	-	-	

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Gas Operation and Maintenance Expenses (continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	-	-	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	-	-	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	2,000	74,118	
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Regulating Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)	2,000	74,118	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	2,000	74,118	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	69,849	-	
205	871 Distribution Load Dispatching	51,274	24,631	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
208	874 Mains and Services Expenses	1,946,356	2,118,082	
209	875 Measuring and Regulating Station Expenses-General	31,095	12,508	
210	876 Measuring and Regulating Station Expenses-Industrial			
211	877 Measuring and Regulating Station Expenses-City Gas Check Station			
212	878 Meter and House Regulator Expenses	400,255	383,349	
213	879 Customer Installations Expenses			
214	880 Other Expenses	-	125	
215	881 Rents	429	(15,279)	
216	TOTAL Operation (Total of lines 204 thru 215)	2,499,256	2,523,415	
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains	9,622	3,233	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Measuring and Regulating Station Equipment-General	1,888	-	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial			
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station			
225	892 Maintenance of Services	8,710	262	
226	893 Maintenance of Meters and House Regulators	4,860	2,888	
227	894 Maintenance of Other Equipment	2,020	-	
228	TOTAL Maintenance (Total of lines 218 thru 227)	27,100	6,383	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	2,526,356	2,529,798	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	-	-	
233	902 Meter Reading Expenses	312,084	335,941	
234	903 Customer Records and Collection Expenses	1,144,240	34,678	

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Gas Operation and Maintenance Expenses (continued)				
Line No.	Account  MISSOURI ONLY JURISDICTIONAL DATA  (a)	Amount for Current Year  (b)	Amount for Previous Year  (c)	
235	904 Uncollectible Accounts	675,806	515,579	
236	905 Miscellaneous Customer Accounts Expenses			
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	2,132,130	886,199	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	-	(7,024)	
241	908 Customer Assistance Expenses	726,082	563,175	
242	909 Informational and Instructional Expenses	52,843	45,242	
243	910 Miscellaneous Customer Service and Informational Expenses	-	230	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	778,925	601,622	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses	428	399	
249	913 Advertising Expenses	7,763	16,292	
250	916 Miscellaneous Sales Expenses	-	1,471	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	8,190	18,162	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	1,058,775	669,864	
255	921 Office Supplies and Expenses	834,893	1,188,247	
256	(Less) 922 Administrative Expenses Transferred-Credit	(307,823)	(268,214)	
257	923 Outside Services Employed	2,597,620	2,495,244	
258	924 Property Insurance	229,267	335,372	
259	925 Injuries and Damages	2,178	130	
260	926 Employee Pensions and Benefits	1,538,425	1,624,471	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	147,294	-	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1General Advertising Expenses	182	2,557	
265	930.2Miscellaneous General Expenses	62,010	48,115	
266	931 Rents	144,095	165,642	
267	TOTAL Operation (Total of lines 254 thru 266)	6,306,915	6,261,429	
268	Maintenance			
269	932 Maintenance of General Plant	3,486	-	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	6,310,401	6,261,429	
271	TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)	47,690,701	40,071,015	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	47,690,701	40,071,015	

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**DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT (Accounts 403, 403.1, 404.1, 404.2, 404.3, and 405)**  
**(Except Amortization of Acquisition Adjustments)**

Instructions:

- Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
- Report all available information called for in Section B for the current year.  
Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.

**Section A. Summary of Depreciation, Depletion and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage and Land Rights (Account 404.2) (e)
1	Intangible Plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant	166,880			
9	Distribution plant	3,246,599			
10	General plant	421,517			
11	Common plant-gas				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	3,834,996		-	-

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission		Date of Report (Mo./Da./Yr.) July 6, 2015	Year of Report December 31, 2014
DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT (Accounts 403, 403.1, 404.1, 404.2, 404.3, and 405) (Except Amortization of Acquisition Adjustments)					
<p>Instructions:</p> <p>For column (d), report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (d) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.</p> <p>3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.</p>					
Section A. Summary of Depreciation, Depletion and Amortization Charges					
Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)	Line No.	
		-	Intangible Plant	1	
		-	Production plant, manufactured gas	2	
		-	Production and gathering plant, natural gas	3	
		-	Products extraction plant	4	
		-	Underground gas storage plant	5	
		-	Other storage plant	6	
		-	Base load LNG terminaling and processing plant	7	
		166,880	Transmission plant	8	
		3,246,599	Distribution plant	9	
		421,517	General plant	10	
		-	Common plant-gas	11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
		3,834,996	TOTAL	25	



Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo./Da./Yr.) July 6, 2015	Year of Report December 31, 2014
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DEPRECIATION, DEPLETION AND AMORTIZATION OF GAS PLANT (Continued)

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant	10,314	
6	Offshore		
7	Onshore		
8	General Plant	7,005	
9	Distribution Plant	100,508	
		117,827	

Notes to Depreciation, Depletion and Amortization of Gas Plant

Name of Respondent <b>Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities</b>	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo./Da./Yr.) July 6, 2015	Year of Report December 31, 2014
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**DISTRIBUTION OF SALARIES AND WAGES**

Instructions:  
1. Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	<b>Electric</b>			
2	<b>Operation</b>			
3	Production			-
4	Transmission			-
5	Distribution			-
6	Customer Accounts			-
7	Customer Service and Information			-
8	Sales			-
9	Administrative and General			-
10	TOTAL Operation (Total of lines 3 thru 9)	-	-	-
11	<b>Maintenance</b>			
12	Production			-
13	Transmission			-
14	Distribution			-
15	Administrative and General			-
16	TOTAL Operation and Maintenance	-	-	-
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)	-	-	-
19	Transmission (Total of lines 4 and 13)	-	-	-
20	Distribution (Total of lines 5 and 14)	-	-	-
21	Customer Accounts (Line 6)	-	-	-
22	Customer Service and Information (Line 7)	-	-	-
23	Sales (Line 8)	-	-	-
24	Administrative and General (Total of lines 9 and 15)	-	-	-
25	TOTAL Oper. And Maint. (Total of lines 18 thru 24)	-	-	-
26	<b>Gas</b>			
27	<b>Operation</b>			
28	Production - Manufactured Gas			-
29	Production - Natural Gas (Including Expl. And Dev.)			-
30	Other Gas Supply			-
31	Storage, LNG Terminalling and Processing			-
32	Transmission			-
33	Distribution	1,643,158	1,516,761	3,159,919
34	Customer Accounts	1,158,220	128,691	1,286,911
35	Customer Service and Information			-
36	Sales			-
37	Administrative and General	577,608	435,739	1,013,347
38	TOTAL Operation (Total of lines 28 thru 37)	3,378,986	2,081,192	5,460,178
39	<b>Maintenance</b>			
40	Production - Manufactured Gas			-
41	Production - Natural Gas			-
42	Other Gas Supply			-
43	Storage, LNG Terminalling and Processing			-
44	Transmission			-
45	Distribution	17,595	16,242	33,837
46	Administrative and General			-
47	TOTAL Maint. (Total of lines 40 thru 46)	17,595	16,242	33,837

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo./Da./Yr.) July 6, 2015	Year of Report December 31, 2014
DISTRIBUTION OF SALARIES AND WAGES (continued)				
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Lines 28 and 40)	-		-
50	Production - Natural Gas (Including Expl & Dev.)(Lines 29 and 41)	-		-
51	Other Gas Supply (Lines 30 and 42)	-		-
52	Storage, LNG Terminalling and Processing (Lines 31 and 43)	-		-
53	Transmission (Lines 32 and 44)	-		-
54	Distribution (Lines 33 and 45)	1,660,753	1,533,003	3,193,756
55	Customer Accounts (Line 34)	1,158,220	128,691	1,286,911
56	Customer Service and Information (Line 35)	-		-
57	Sales (Line 36)	-		-
58	Administrative and General (Lines 37 and 46)	577,608	435,739	1,013,347
59	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	3,396,581	2,097,434	5,494,015
60	Other Utility Department			
61	Operation and Maintenance			-
62	TOTAL All Utility Dept. (Total of lines 25, 59 and 61)	3,396,581	2,097,434	5,494,015
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			-
66	Gas Plant			-
67	Other			-
68	TOTAL Construction (Total of lines 65 thru 67)	-	-	-
69	Plant Removal (By Utility Departments)			
70	Electric Plant			-
71	Gas Plant			-
72	Other			-
73	TOTAL Plant Removal (Total of lines 70 thru 72)	-	-	-
74	Other Accounts (Specify)			
75				-
76				-
77				-
78				-
79				-
80				-
81				-
82				-
83				-
84				-
85				-
86				-
87				-
88				-
89				-
90				-
91				-
92				-
93				-
94				-
95				-
96				-
97				-
98				-
99	TOTAL Other Accounts	-	-	-
100	TOTAL SALARIES AND WAGES	3,396,581	2,097,434	5,494,015