THIS FILING IS					
Item 1: ⊠ An Initial (original) Submission	OR	Resubmission No.			

Form 2-A Approved OMB No.1902-0030 (Expires 10/31/2014)

Form 3-Q Approved OMB No.1902-0205 (Expires 05/31/2014)



## FERC FINANCIAL REPORT FERC FORM No. 2-A: Annual Report of Non-Major Natural Gas Companies an Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

**Exact Legal Name of Respondent (Company)** 

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

Year/Period of Report

End of

December 31, 2014

QUARTERL	Y/ANNUAL REPORT OF NO	····	NATURAL	GAS COMPA	NIES
C. C. I I and More of Dogmandont	IDENTIF	FICATION	to lad of Don	4.	
01 Exact Legal Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. (	•	End of	Period of Rep December 3		
03 Previous Name and Date of Change (if name	ne changed during year)				
04 Address of Principle Office at End of Year ( 2751 North High Street, Jackson, MO 63755.	Street, City, State, Zip Code	;)			
05 Name of Contact Person		Inc Title of	f Contact Per	roon	
Tisha Sanderson			anager Finan		
07 Address of Contact Person (Street, City, Sta 2751 North High Street, Jackson, MO 63755.	ate, Zip Code)				
08 Telephone of Contact Person, Including Are	aa Code	09 This re	nort is:		10 Date of Report
(573) 755-0105	u 5545	(1) 🖾 An Orig	iginal		(mo, da, yr)
Comment of the Page	* #A	(2) A Resu			March 31, 2015
11 Name of Officer Having Custody of the Bool Tisha Sanderson 13 Address of Officer Where Books of Account			nager Finan	ce	
13 Address of Officer Where Books of Account 2751 North High Street, Jackson, MO 63755.	S Are Kept (Street, Oity, Sta	ite, Zip Gode	e)		
14 Name of State Where Respondent is Incorporated	15 Date of Incorporation (N	vlo, Da, Yr)		16 If applicab Under	ble Reference Law Incorporate
Missouri 17 Explanation of Manner and Extent of Corpor	May 10, 2011				
The undersigned officer certifies that:  I have examined this report and to the best of restatements of the business affairs of the resport material respects to the Uniform System of Acc	ndent and the financial state	and belief al	II statements	of fact contain	
18 Name		19 Title			
Tisha Sanderson			nager Financ	ce	
20 Signature Suppose Standard		21 Date Si March 30, gly to make	2015	cy or Departm	nent of the United States any false,

Name of Respondent  This repo				Date of Report	Year/Period of Report		
_ibert	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) An Original		(Mo, Da, Yr)	End Of		
		(2) A Resubmission		March 31, 2015	December 31, 2014		
		Schedules (Natural Gas					
Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages							
	e the responses are "none," "not applicable," or "NA."	•		•	. 5		
Line	Title of Schedule		Reference	Date Revised	Remarks		
No.			Page				
			Number				
	(a)		(b)	(c)	(d)		
	(-)		(-)	(-)	(=)		
	GENERAL CORPORATE INFORMATION AND						
	FINANCIAL STATEMENTS						
1	Security Holders and Voting Powers		107				
2	Important Changes During the Year/Period		108				
	Comparative Balance Sheet		110-113				
4	Statement of Income for the Year		114-116				
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	BALANCE SHEET SUPPORTING SCHEDULES (Assets and	Other Debits)					
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11	Gas Property and Capacity Leased From and to Others		212-213				
12	Non-Traditional Rate Treatment Afforded New Projects		217				
	Accumulated Provision for Depreciation of Gas Utility Plant		219				
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	BALANCE SHEET SUPPORTING SCHEDULES (Liabilities ar	nd Other Credits)					
	Accumulated Deferred Income Taxes (Account 190)		234-235				
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	Taxes Accrued, Prepaid, and Charged During the Year, Distribu		262-263				
	Accumulated Deferred Income Taxes - Other Property (Account	t 282)	274-275				
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	INCOME ACCOUNT SUPPORTING SCHEDULES						
21	Gas Operating Revenues		300-301				
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	Gas Operation and Maintenance Expenses		317-325				
	Employee Pensions and Benefits (Account 926)		352				
	Charges for Outside Professional and Other Consultative Service	ces	357				
21	Transactions with Associated (Affiliated) Companies		358				
20	GAS PLANT STATISTICAL DATA Gas Account-Natural Gas		520		+		
	Shipper Supplied		521		+		
29	Shipper Supplied		321		+		
	1		1		Ī		

Libert	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilitie	es	(1) ☑ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Secu	rity Holders and Voti		Walcii 31, 2013	December 31, 2014
stockl cast of durati stockl vester power 2. If a other contin 3. If a any m 4. Fu secur warra entitle	we the names and addresses of the 10 security holders of the holders of the respondent, prior to the end of the year, had on that date if a meeting were held. If any such holder held on of trust, and principal holders of beneficiary interests in the holders within one year prior to the end of the year, or if sind with voting rights, then show such 10 security holders as recommencing with the highest. Show in column (a) the titl any security other than stock carries voting rights, explain in important details concerning the voting rights of such secund prior to the thod, explain briefly in a footnote.  The thod, explain briefly in a footnote.  This instruction is inapplicable to convertible all public where the options, warrants,	the highest voting pow in trust, give in a footn the trust. If the compa ce it compiled the prev of the close of the yea es of officers and direct a a supplemental state rity. State whether vot the election of directors tstanding at the end of ices, expiration dates, ets any officer, directo	rers in the respondent of the known particular of the known particular of the scribus list of stockhold. The constitution of the scribus list of stockhold of the cors included in such ment how such securing rights are actual of the stockhold of the scribus and other material interpretations.	t, and state the nu ulars of the trust (we tock book or did neers, some other class so of the security has a list of 10 security ity became vested or contingent; if cours, or in the determ of purchase security formation relating to the course of the 10 to purchase security or any of the 10	mber of votes that each could whether voting trust, etc.), ot compile a list of ass of security has become olders in the order of voting holders.  I with voting rights and give nitingent, describe the nination of corporate action by its of the respondent or any to exercise of the options, of largest security holders is
book	re date of the latest closing of the stock prior to end of year, and, in a footnote, state urpose of such closing:	State the total numi meeting prior to the el respondent and numb	nd of year for election	of directors of the	Give the date and place of such meeting:
		Total:			
		By Proxy:			
			VOTING SE	CURITIES	
		4. Number of votes a	as of (date):		
Line	Name (title) and Address of		,	Duefermed Oterals	Other
No.	Secuirty Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
2	Liberty Utilities Co.	6,700	6,700		
3					
<u>4</u> 5					
6 7					
8					
9 10					
11					
12 13					
14 15					
16					
17 18					
19 20					
20					

This report is:

Date of Report Year/Period of Report

Name of Respondent

Name of Respondent	This report is:	Date of Report	Year/Period of Report				
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) 🖾 An Original	(Mo, Da, Yr)	End Of				
	(2) A Resubmission	March 31, 2015	December 31, 2014				
Important Changes During the Quarter/Year							

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

- 1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
- 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
- 3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
- 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
- 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

- 6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
- 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
- 8. State the estimated annual effect and nature of any important wage scale changes during the year.
- 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
- 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
- 11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
- 12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
- 13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio

		_					1
	of Respondent	This report is:			of Report		eriod of Report
Liberty	Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) 🖾 An Original		(Mo, D		End O	
		(2) A Resubmission		March 31, 2015		December 31, 2014	
	Comparative Balance	e Sheets (Assets	and Other Debi	ts)			
Line	Title of Account		Reference	Curr	ent Year End of	Prior	Year End Balance
No.			Page Number	Quart	ter/Year Balance		12/31
	(a)		(b)		(c)		(d)
1	UTILITY PLANT		, ,		· ,		,
2	Utility Plant (101-106, 114)		200-201	\$	247,792,089	\$	228,032,867
	Construction Work in Progress (107)		200-201	\$	8,597,554		7,035,865
4	TOTAL Utility Plant (Total of lines 2 and 3)		200-201	\$	256,389,643		235,068,732
	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 11	5)		\$	(62,045,971)	\$	(53,297,425)
	Net Utility Plant (Total of line 4 less 5)	٠,		\$	194,343,673		181,771,307
	Nuclear Fuel (120.1 thru 120.4, and 120.6)			Ψ	10 1,0 10,010	Ψ	101,111,001
	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies	s (120 5)					
	Nuclear Fuel (Total of line 7 less 8)	0 (120.0)					
	Net Utility Plant (Total of lines 6 and 9)			\$	194,343,673	\$	181,771,307
	Utility Plant Adjustments (116)		122	Ψ	194,343,073	Ψ	101,771,307
				r	407.000	r.	407.000
	Gas Stored-Base Gas (117.1)		220	\$	497,802	\$	497,802
	System Balancing Gas (117.2)		220				
	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)		220				
	Gas Owed to System Gas (117.4)		220				
	OTHER PROPERTY AND INVESTMENTS						
17	Nonutility Property (121)						
	(Less) Accum. Provision for Depreciation and Amortization (122	2)					
	Investments in Associated Companies (123)		222-223				
20	Investments in Subsidiary Companies (123.1)		224-225				
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)						
22	Noncurrent Portion of Allowances		222-223				
23	Other Investments (124)						
24	Sinking Funds (125)						
	Depreciation Fund (126)						
	Amortization Fund - Federal (127)						
	Other Special Funds (128)						
	Long-Term Portion of Derivative Assets (175)			\$	_	\$	_
29	Long-Term Portion of Derivative Assets - Hedges (176)			\$	_	\$	20,021
30	TOTAL Other Property and Investments (Total of lines 17-20,	22-20\		\$		\$	20,021
	CURRENT AND ACCRUED ASSETS	22 23)		Ψ		Ψ	20,021
	Cash (131)			φ	(1.042.110)	ф	(742.052)
				\$	(1,843,119)		(743,852)
	Special Deposits (132-134)			\$	-	\$	1,454
	Working Funds (135)		000 000				
	Temporary Cash Investments (136)		222-223				
	Notes Receivable (141)					•	
	Customer Accounts Receivable (142)			\$	9,605,523		8,204,975
	Other Accounts Receivable (143)			\$	95,761		2,562
	(Less) Accum. Provision for Uncollectible Accounts - Credit (14	14)		\$	(872,185)	\$	(943,025)
	Notes Receivable from Associated Companies (145)						
	Accounts Receivable from Associated Companies (146)			\$	10,763	\$	51,101
	Fuel Stock (151)						
43	Fuel Stock Expenses Undistributed (152)						

	of Respondent Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report (1) ⊠ An Origin (2) □ A Resub	mission	(Mo, Da Ma	rch 31, 2015	End Of	eriod of Report ember 31, 2014
	Comparative Balance Sheets	(Assets and				T =	
ine No.	Title of Account		Reference Page Number		nt Year End of er/Year Balance	Prior Y	ear End Balance
4.4	(a)		(b)		(c)		(d)
	Residuals (Elec) and Extracted Products (Gas) (153)			Φ.	7 475		
	Plant Materials and Operating Supplies (154) Merchandise (155)			\$	7,175		
	Other Materials and Supplies (156)						
48	Nuclear Materials Held for Sale (157)						
	Allowances (158.1 and 158.2)			\$	-		
	(Less) Noncurrent Portion of Allowances			T			
	Stores Expense Undistributed (163)					\$	-
	Gas Stored Underground-Current (164.1)		220	\$	9,862,146	\$	8,200,04
	Liquefied Natural Gas Stored and Held for Processing (164.2 thr	u 164.3)	220				
54	Prepayments (165)		230	\$	507,761	\$	606,62
	Advances for Gas (166 thru 167)						
	Interest and Dividends Receivable (171)						
	Rents Receivable (172)			•	C 204 C2C	Φ.	C COO C
	Accrued Utility Revenues (173) Miscellaneous Current and Accrued Assets (174)			\$	6,391,626	\$	6,690,60
	Derivative Instrument Assets (175)			\$		\$	90,54
	(Less) Long-Term Portion of Derivative Instrument Assets (175)			\$	<u>-</u>	\$	90,54
	Derivative Instrument Assets - Hedges (176)			\$		\$	20,02
	(Less) Long-Term Portion of Derivative Instrument Assests - Hed	daes (176)		\$		\$	(20,02
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)	ages (170)		\$	23,765,451	\$	22,161,0
	DEFERRED DEBITS			Ť		Ť	, , , , , ,
	Unamortized Debt Expense (181)						
	Extraordinary Property Losses (182.1)		230				
	Unrecovered Plant and Regulatory Study Costs (182.2)		230				
69	Other Regulatory Assets (182.3)		232	\$	1,428,105	\$	144,95
	Preliminary Survey and Investigation Charges (Electric)(183)						
	Preliminary Survey and Investigation Charges (Gas)(183.1 and 1	183.2)					
	Clearing Accounts (184)			\$	3,490	\$	(28,84
	Temporary Facilities (185)						
	Miscellaneous Deferred Debits (186)		233	\$	313,973	\$	24,43
	Deferred Losses from Disposition of Utility Plant (187)						
	Research, Development, and Demonstration Expend. (188)						
	Unamortized Loss on Reacquired Debt (189) Accumulated Deferred Income Taxes (190)		234-235				
	Unrecovered Purchased Gas Costs (191)		234-233	\$	8,429,197	\$	2,120,83
30	TOTAL Deferred Debits (Total of lines 66 thru 79)			\$	10,174,766		2,261,38
31	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and	d 80)		\$	228,781,691	\$	206,711,5
				\$			

Comparative Balance Sheets (Liabilities and Other Credits)	d of ance (d)  8,842 \$ 77,385,06
Comparative Balance Sheets (Liabilities and Other Credits)   Interest	d of ance (d)  8,842 \$ 77,385,06
Title of Account   Reference   Page Number   Quarter/Year End   Quarter/Year End   Quarter/Year Ball   (b)   (c)	(d) 3,842 \$ 77,385,00 5,766 \$ 7,744,50
Page Number	(d) 3,842 \$ 77,385,00 5,766 \$ 7,744,50
PROPRIETARY CAPITAL   2   Common Stock Issued (201)   250-251   3   Preferred Stock Issued (204)   250-251   4   Capital Stock Subscribed (202, 205)   252   5   Stock Liability for Conversion (203, 206)   252   5   Stock Liability for Conversion (203, 206)   252   6   Premium on Capital Stock (207)   262   253   \$   106,763   8   Installments Received on Capital Stock (212)   253   \$   106,763   8   Installments Received on Capital Stock (213)   254   (Less) Discount on Capital Stock (213)   254   (Less) Discount on Capital Stock (213)   254   (Less) Capital Stock Expense (214)   254   (Less) Capital Stock Expense (214)   254   (Less) Readquired Capital Stock (217)   218-119   118-119   11,666   118-119   (Less) Readquired Capital Stock (217)   250-251   (Less) Readquired Capital Stock (217)   250-251   (Less) Readquired Capital Stock (217)   250-251   (Less) Readquired Capital (Total of lines 2 thru 14)   \$   117,937   (Less) Readquired Bonds (222)   256-257   (Less) Readquired Discount on Long-Term Debt (225)   258-259   (Less) Unamortized Discount on Long-Term Debt (225)   258-259   (Less) Unamortized Discount on Long-Term Debt (226)   258-259   (Less) Unamortized Discount on Long-Term Debt (227)   (Less) Unamortized Discount on Long-Term Debt (228)   (Less) Un	3,842 \$ 77,385,00 5,766 \$ 7,744,50
2   Common Stock Issued (201)   250-251       250-251	5,766 \$ 7,744,5
3   Preferred Stock Issued (204)   250-251	5,766 \$ 7,744,5
4 Capital Stock Subscribed (202, 205) 252 5 Stock Liability for Conversion (203, 206) 252 6 Premium on Capital Stock (207) 252 7 Other Paid-In Capital (208-211) 253 \$ 106,763 8 Installments Received on Capital Stock (212) 252 9 (Less) Discount on Capital Stock (213) 254 10 (Less) Capital Stock Expense (214) 254 11 Retained Earnings (215, 215, 1, 216) 118-119 \$ 11,666 12 Unappropriated Undistributed Subsidiary Earnings (216.1) 118-119 3 (Less) Reacquired Capital Stock (217) 250-251 4 Accumulated Other Comprehensive Income (219) 117 \$ (492) 15 TOTAL Proprietary Capital (Total of lines 2 thru 14) \$ 117,937 16 LONG TERM DEBT 17 Bonds (221) 256-257 18 (Less) Reacquired Bonds (222) 256-257 19 Advances from Associated Companies (223) 256-257 20 Other Long-Term Debt (224) 256-257 21 Unamortized Premium on Long-Term Debt (225) 258-259 22 (Less) Unamortized Discount on Long-Term Debt (226) 258-259 23 (Less) Current Portion of Long-Term Debt (227) 250-251 24 TOTAL Long-Term Debt (Total of lines 17 thru 23) \$ 100 (100 (100 (100 (100 (100 (100 (10	5,766 \$ 7,744,5
Stock Liability for Conversion (203, 206)   252	5,766 \$ 7,744,5
6 Premium on Capital Stock (207) 7 Other Paid-In Capital (208-211) 8 Installments Received on Capital Stock (212) 9 (Less) Discount on Capital Stock (213) 9 (Less) Discount on Capital Stock (213) 9 (Less) Capital Stock Expense (214) 1 Retained Earnings (215, 215.1, 216) 1 118-119 1 118-119 1 118-119 3 (Less) Reacquired Undistributed Subsidiary Earnings (216.1) 1 118-119 3 (Less) Reacquired Capital Stock (217) 4 Accumulated Other Comprehensive Income (219) 1 17 1 (492 5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 6 LONG TERM DEBT 7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 2 (Less) Reacquired Premium on Long-Term Debt (225) 2 (Less) Unamortized Discount on Long-Term Debt (226) 2 (Less) Unamortized Discount on Long-Term Debt Det (226) 2 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Pensions and Benefits (228.3)	5,766 \$ 7,744,5
Other Paid-In Capital (208-211)   253   \$ 106,763	5,766 \$ 7,744,5
Installments Received on Capital Stock (212)   252	5,766 \$ 7,744,5
(Less) Discount on Capital Stock (213)   254     (Less) Capital Stock Expense (214)   254     Retained Earnings (215, 215.1, 216)   118-119   \$ 11,666     Unappropriated Undistributed Subsidiary Earnings (216.1)   118-119   3 (Less) Reacquired Capital Stock (217)   250-251     Accumulated Other Comprehensive Income (219)   117   \$ (492	
O (Less) Capital Stock Expense (214)   254	
1 Retained Earnings (215, 215.1, 216) 2 Unappropriated Undistributed Subsidiary Earnings (216.1) 3 (Less) Reacquired Capital Stock (217) 4 Accumulated Other Comprehensive Income (219) 5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 6 LONG TERM DEBT 7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 20 Other Long-Term Debt (224) 11 Unamortized Premium on Long-Term Debt (225) 12 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 13 (Less) Current Portion of Long-Term Debt 14 TOTAL Long-Term Debt (Total of lines 17 thru 23) 15 OTHER NONCURRENT LIABILITIES 16 Obligations Under Capital Leases-Noncurrent (227) 17 Accumulated Provision for Property Insurance (228.1) 18 Accumulated Provision for Pensions and Benefits (228.3) 19 Accumulated Miscellaneous Operating Provisions (228.4) 10 Accumulated Miscellaneous Operating Provisions (228.4)	
2 Unappropriated Undistributed Subsidiary Earnings (216.1) 3 (Less) Reacquired Capital Stock (217) 4 Accumulated Other Comprehensive Income (219) 5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 6 LONG TERM DEBT 7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 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 OTHER NONCURRENT LIABILITIES 26 Obligations Under Capital Leases-Noncurrent (227) 27 Accumulated Provision for Property Insurance (228.1) 28 Accumulated Provision for Pensions and Benefits (228.3) 3 (Accumulated Miscellaneous Operating Provisions (228.4)	
(Less) Reacquired Capital Stock (217)  4 Accumulated Other Comprehensive Income (219)  5 TOTAL Proprietary Capital (Total of lines 2 thru 14)  6 LONG TERM DEBT  7 Bonds (221)  8 (Less) Reacquired Bonds (222)  9 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 OTHER NONCURRENT LIABILITIES  26 Obligations Under Capital Leases-Noncurrent (227)  27 Accumulated Provision for Property Insurance (228.1)  28 Accumulated Provision for Pensions and Benefits (228.3)  4 Accumulated Miscellaneous Operating Provisions (228.4)	700) 0 00005
4 Accumulated Other Comprehensive Income (219) 5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 6 LONG TERM DEBT 7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 256-257 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 OTHER NONCURRENT LIABILITIES 26 Obligations Under Capital Leases-Noncurrent (227) 27 Accumulated Provision for Property Insurance (228.1) 28 Accumulated Provision for Pensions and Benefits (228.3) 30 Accumulated Miscellaneous Operating Provisions (228.4)	700\
5 TOTAL Proprietary Capital (Total of lines 2 thru 14) 6 LONG TERM DEBT 7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 0 Other Long-Term Debt (224) 1 Unamortized Premium on Long-Term Debt (225) 2 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 3 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Pensions and Benefits (228.3) 0 Accumulated Miscellaneous Operating Provisions (228.4)	700\  \( \Delta \)
6 LONG TERM DEBT 7 Bonds (221) 256-257 8 (Less) Reacquired Bonds (222) 256-257 9 Advances from Associated Companies (223) 256-257 10 Other Long-Term Debt (224) 256-257 11 Unamortized Premium on Long-Term Debt (225) 258-259 12 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 258-259 13 (Less) Current Portion of Long-Term Debt 7 Total Long-Term Debt (701 of lines 17 thru 23) 50 14 TOTAL Long-Term Debt (Total of lines 17 thru 23) 50 15 OTHER NONCURRENT LIABILITIES 60 16 Obligations Under Capital Leases-Noncurrent (227) 70 17 Accumulated Provision for Property Insurance (228.1) 80 18 Accumulated Provision for Pensions and Benefits (228.3) \$7,906 19 Accumulated Miscellaneous Operating Provisions (228.4)	2,782) \$ 2,099,5
7 Bonds (221) 8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 256-257 0 Other Long-Term Debt (224) 1 Unamortized Premium on Long-Term Debt (225) 2 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 3 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Pensions and Benefits (228.3) 9 Accumulated Miscellaneous Operating Provisions (228.4)	7,826   \$ 87,229,2
8 (Less) Reacquired Bonds (222) 9 Advances from Associated Companies (223) 0 Other Long-Term Debt (224) 1 Unamortized Premium on Long-Term Debt (225) 2 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 3 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Pensions and Benefits (228.3) 9 Accumulated Miscellaneous Operating Provisions (228.4)	<u> </u>
9 Advances from Associated Companies (223) 256-257 0 Other Long-Term Debt (224) 256-257 1 Unamortized Premium on Long-Term Debt (225) 2 (Less) Unamortized Discount on Long-Term Debt-Dr (226) 3 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Injuries and Damages (228.2) 9 Accumulated Provision for Pensions and Benefits (228.3) 0 Accumulated Miscellaneous Operating Provisions (228.4)	
O Other Long-Term Debt (224)  1 Unamortized Premium on Long-Term Debt (225)  2 (Less) Unamortized Discount on Long-Term Debt-Dr (226)  3 (Less) Current Portion of Long-Term Debt  4 TOTAL Long-Term Debt (Total of lines 17 thru 23)  5 OTHER NONCURRENT LIABILITIES  6 Obligations Under Capital Leases-Noncurrent (227)  7 Accumulated Provision for Property Insurance (228.1)  8 Accumulated Provision for Injuries and Damages (228.2)  9 Accumulated Provision for Pensions and Benefits (228.3)  0 Accumulated Miscellaneous Operating Provisions (228.4)	
Unamortized Premium on Long-Term Debt (225)  (Less) Unamortized Discount on Long-Term Debt-Dr (226)  (Less) Current Portion of Long-Term Debt  TOTAL Long-Term Debt (Total of lines 17 thru 23)  OTHER NONCURRENT LIABILITIES  Obligations Under Capital Leases-Noncurrent (227)  Accumulated Provision for Property Insurance (228.1)  Accumulated Provision for Injuries and Damages (228.2)  Accumulated Provision for Pensions and Benefits (228.3)  Accumulated Miscellaneous Operating Provisions (228.4)	
(2 (Less) Unamortized Discount on Long-Term Debt-Dr (226) (3 (Less) Current Portion of Long-Term Debt (4 TOTAL Long-Term Debt (Total of lines 17 thru 23) (5 OTHER NONCURRENT LIABILITIES (6 Obligations Under Capital Leases-Noncurrent (227) (7 Accumulated Provision for Property Insurance (228.1) (8 Accumulated Provision for Injuries and Damages (228.2) (9 Accumulated Provision for Pensions and Benefits (228.3) (10 Accumulated Miscellaneous Operating Provisions (228.4)	
3 (Less) Current Portion of Long-Term Debt 4 TOTAL Long-Term Debt (Total of lines 17 thru 23) 5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Injuries and Damages (228.2) 9 Accumulated Provision for Pensions and Benefits (228.3) 0 Accumulated Miscellaneous Operating Provisions (228.4)	
4 TOTAL Long-Term Debt (Total of lines 17 thru 23) \$  5 OTHER NONCURRENT LIABILITIES  6 Obligations Under Capital Leases-Noncurrent (227)  7 Accumulated Provision for Property Insurance (228.1)  8 Accumulated Provision for Injuries and Damages (228.2)  9 Accumulated Provision for Pensions and Benefits (228.3) \$  7,906  0 Accumulated Miscellaneous Operating Provisions (228.4)	
5 OTHER NONCURRENT LIABILITIES 6 Obligations Under Capital Leases-Noncurrent (227) 7 Accumulated Provision for Property Insurance (228.1) 8 Accumulated Provision for Injuries and Damages (228.2) 9 Accumulated Provision for Pensions and Benefits (228.3) 0 Accumulated Miscellaneous Operating Provisions (228.4)	
6 Obligations Under Capital Leases-Noncurrent (227)  7 Accumulated Provision for Property Insurance (228.1)  8 Accumulated Provision for Injuries and Damages (228.2)  9 Accumulated Provision for Pensions and Benefits (228.3)  0 Accumulated Miscellaneous Operating Provisions (228.4)	-   \$ -
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)	
28 Accumulated Provision for Injuries and Damages (228.2) 29 Accumulated Provision for Pensions and Benefits (228.3) \$ 7,906 30 Accumulated Miscellaneous Operating Provisions (228.4)	
9 Accumulated Provision for Pensions and Benefits (228.3) \$ 7,906 0 Accumulated Miscellaneous Operating Provisions (228.4)	
0 Accumulated Miscellaneous Operating Provisions (228.4)	
	5,547 \$ 4,410,1
Accumulated Provision for Rate Refunds (229)	
	1

	(2) A Resubmission		(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Comparative Balance Sheets (Liabilities an			T
Line No.	Title of Account	Reference Page Number	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31
	(a)	(b)	(c)	(d)
	Long-Term Portion of Derivative Instrument Liabilities			
	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
35	Asset Retirement Obligations (230) TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		\$ 7,906,547	\$ 4,410,133
	CURRENT AND ACCRUED LIABILITIES		φ 7,900,347	φ 4,410,133
	Current Portion of Long-Term Debt			
	Notes Payable (231)			
	Accounts Payable (232)		\$ 1,878,461	\$ 278,043
	Notes Payable to Associated Companies (233)	250	\$ 55,000,000	
41	Accounts Payable to Associated Companies (234)		\$ 674,198	
	Customer Deposits (235)		\$ 2,600,631	\$ 2,100,283
	Taxes Accrued (236)	262-263	\$ 304,595	
	Interest Accrued (237)		\$ (11)	\$ (1)
	Dividends Declared (238)			
	Matured Long-Term Debt (239)			
	Matured Interest (240) Tax Callegians Payable (241)		ф <b>704 404</b>	ф <u>гг</u> 4 035
48	Tax Collections Payable (241) Miscellaneous Current and Accrued Liabilities (242)	268	\$ 784,404 \$ 29,276,594	
	Obligations Under Capital Leases-Current (243)	200	φ 29,270,394	\$ 23,449,940
	Derivative Instrument Liabilities (244)			
	(Less) Long-Term Portion of Derivative Instrument Liabilities			
	Derivative Instrument Liabilities - Hedges (245)		\$ 1,321,860	\$ 80,668
	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7 33,533
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		\$ 91,840,733	\$ 102,437,222
56	DEFERRED CREDITS			
57	Customer Advances for Construction (252)		\$ 334,663	\$ 274,147
	Accumulated Deferred Investment Tax Credits (255)			
	Deferred Gains from Disposition of Utility Plant (256)			
	Other Deferred Credits (253)	269		
	Other Regulatory Liabilities (254)	278	\$ 10,761,921	\$ 12,360,833
	Unamortized Gain on Reacquired Debt (257)	260		
	Accumulated Deferred Income Taxes - Accelerated Amortization (281)			
	Accumulated Deferred Income Taxes - Other Property (282) Accumulated Deferred Income Taxes - Other (283)			
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		\$ 11,096,585	\$ 12,634,981
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		\$ 228,781,691	

Name of Respondent	This report is:	Date of Report	Year/Period of Report				
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) An Original	(Mo, Da, Yr)	End Of				
	(2) A Resubmission	March 31, 2015	December 31, 2014				
Statement of Income							

- 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 (j) 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 columnin 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 purches, and a summary of the adjustments made to balance sheet, income, and expense accounts.
- 12. If any notes appearing in the report to stokholders 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 mehods 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	Title of Account	Reference	Total	Total	Current Three	Prior Three
No.		Page Number	Current Year to	Prior Year to Date	Months Ended	Months Ended
			Date Balance	Balance	Quarterly Only	Quarterly Only
			for Quarter/Year	for Quarter/Year	No Fourth Quarter	No Fourth Quarter
			4.5	4.0		40
	(a)	(b)	(c)	(d)	(e)	(f)
	UTILITY OPERATING INCOME					
	Gas Operating Revenues (400)	300-301	85,389,657	76,556,242		
	Operating Expenses (194)	0.17.005	00 447 455	00.050.540		
	Operation Expenses (401)	317-325	69,417,455	60,058,543		
	Maintenance Expenses (402)	317-325	39,576	126,469		
	Depreciation Expense (403)	336-338	8,714,661	6,485,289		
	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	- 40		
	Amortization and Depletion of Utility Plant (404-405)	336-338	-	10		
	Amortization of Utility Plant Acu. Adjustment (406)	336-338	-	-		
	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		-	-		
	Amortization of Conversion Expenses (407.2)		-	-		
	Regulatory Debits (407.3)		-	-		
13	(Less) Regulatory Credits (407.4)	202 202		- 0.000,100		
	Taxes Other than Income Taxes (408.1)	262-263	2,471,241	2,890,492		
	Income Taxes-Federal (409.1)	262-263	(40,000)	75.000		
	Income Taxes-Other (409.1)	262-263	(46,300)	75,300		
	Provision of Deferred Income Taxes (410.1)	234-235	-	-		
	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	-	-		
	Investment Tax Credit Adjustment-Net (411.4)		-	-		
	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
	Losses from Disposition of Utility Plant (411.7)		-	-		
	(Less) Gains from Disposition of Allowances (411.8)		-	-		
	Losses from Disposition of Allowances (411.9)		-	-		
	Accretion Expense (411.10) TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		- 00 500 000			
25	Net Utility Operating Expenses (Total of lines 4 thru 24)  Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page		80,596,633	69,636,102		
26	116, line 27)		4,793,024	6,920,139		
	110, iiie 21)					
1						
1						
			l .			

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities			This report is: (1) ⊠ An Original	(Mo, Da, Yr)	End Of	
	` `			(2) A Resubmission	March 31, 2015	December 31, 2014
			Statement of	Income		
Line	Elec. Utility	Elec. Utility	Gas Utility	Gas Utility	Other Utility	Other Utility
No.	Current	Previous	Current	Previous	Current	Previous
	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date	Year to Date
	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)
4	(g)	(h)	(i)	(i)	(k)	(I)
2			85,389,657	76,556,242		
3			03,303,037	10,550,242		
4			69,417,455	60,058,543		
5			39,576	126,469		
6			8,714,661	6,485,289		
7			-	-		
8			-	10		
9						
10						
11 12						
13						
14			2,471,241	2,890,492		
15			-,,	-		
16			(46,300)	75,300		
17						
18						
19						
20 21						
22						
23						
23 24						
25	-	-	80,596,633	69,636,102	-	-
26	-	-	4,793,024	6,920,139	-	-
- 1						

	Respondent ttilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original	Date of Report (Mo, Da, Yr)		Year/Period of Report	i
berty U	tillies (Midstates Natural Gas) Corp. d/b/a Liberty Offittes	(1) An Original (2) A Resubmission	March 31, 2015		December 31, 2014	
	Statemer	nt of Income (conf			December 51, 2014	
Line	Title of Account	Reference	Total	Total	Current Three	Prior Three
No.		Page Number	Current Year to	Prior Year to Date	Months Ended	Months Ended
		, and the second	Date Balance	Balance	Quarterly Only	Quarterly Only
			for Quarter/Year	for Quarter/Year	No Fourth Quarter	No Fourth Quarte
	(a)	(b)	(c)	(d)	(e)	(f)
27	Net Utility Operating Income (Carried forward from page 114)		4,793,024	6,920,139		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form 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)	110			<del> </del>	<del>                                     </del>
36	Equity in Earnings of Subsidiary Companies (418.1)	119				ļ
37 38	Interest and Dividend Income (419) Allowance for Other Funds Used During Construction (419.1)	1	105,402	296.166		<del> </del>
38	Miscellaneous Nonoperating Income (421)	+	105,402	296,166	-	<del>                                     </del>
40	Gain on Disposition of Property (421.1)		330	100		<del>                                     </del>
41	TOTAL Other Income (Total of lines 31 thru 40)	1	105,952	296,266		<del></del>
42	Other Income Deductions	1	103,932	290,200		
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		(1,630,000)	(1,630,000)		
45	Donations (426.1)	340	40,573	57,236		<u> </u>
46	Life Insurance (426.2)	040	40,010	07,200		
47	Penalties (426.3)		4,550	28		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		1,000			
49	Other Deductions (426.5)		114,035	8,592		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	(1,470,843)	(1,564,144)		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	17,781	3,079		
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)		17,781	3,079		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(1,559,014)	(1,857,331)		
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)	050.050				
63	Amortization of Debt Disc. and Expense (428)	258-259	1		1	<del>                                     </del>
64 65	Amortization of Loss on Reacquired Debt (428.1) (Less) Amortization of Premium on Debt-Credit (429)	258-259				<del> </del>
66	(Less) Amortization of Premium on Debt-Credit (429) (Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	200-209	1			<del>                                     </del>
67	Interest on Debt to Associated Companies (430)	340	2,433,920	2,433,920	1	<del>                                     </del>
68	Other Interest Expense (431)	340	71,482	2,433,920 46,040		<del>                                     </del>
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)	340	(75,572)	(193,806)		<del>                                     </del>
70	Net Interest Charges (Total of lines 62 thru 69)	1	2,429,831	2,286,154		<b>†</b>
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)	1	3,922,208	6,491,316		<del>                                     </del>
72	EXTRAORDINARY ITEMS	1	5,522,200	0, 10 1,010		
73	Extraordinary Income (434)	1				
74	(Less) Extraordinary Deductions (435)	1	1			†
75	Net Extraordinary Items (Total of line 73 less line 74)	1	-	-	1	
	Income Taxes-Federal and Other (409.3)	262-263			1	
76			-		1	
76 77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		

	e of Respondent		This report is:	Date of Report	Year/Period of Report
₋iber	ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Statement of Accumula	ated Comprehensive In	come and Hedging Act	tivities	
1. Re	port in columns (b) (c) and (e) the amounts of accumulated o	ther comprehensive inco	ome items, on a net-of-ta	x basis, where appropr	iate.
2. Re	port in columns (f) and (g) the amounts of other categories of	other cash flow hedges.			
3. Fo	r each category of hedges that have been accounted for as "f	air value hedges", report	the accounts affected a	nd the related amounts	in a footnote
Line No.		Unrealized Gains and Losses on	Minimum Pension liabililty Adjustment	Foreign Currency Hedges	Other Adjustments
	Item	available-for-sale	(net amount)	rioagoo	rajuotinonto
	(a)	securities (b)	(c)	(d)	(e)
1	Balance of Account 219 at Beginning of Preceding Year	(5)		(u)	(0)
	Preceding Quarter/Year to Date Reclassifications from		2,099,568		
2	Account 219 to Net Income		(2,592,350)		
	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3) Balance of Account 219 at End of Preceding	-	(2,592,350)		-
Э	Quarter/Year	_	(492,782)		_
6	Balance of Account 219 at Beginning of Current Year Current Quarter/Year to Date Reclassifications from	-	(492,782)		
	Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
	Total (lines 7 and 8)	-	-		-
10	Balance of Account 219 at End of Current Quarter/Year	-	(492,782)		
					1

	Respondent tilities (Midstates Natural Ga	s) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Statement of A	Accumulated Comprehensi		ng Activities (continue	d)
Line	Other Cash Flow Hedges	Other Cash Flow Hedges	Totals for each	Net Income	Total
No.	Interest Rate Swaps	Commodity (Gas)	category of	(Carried Forward	Comprehensive
110.	miorosi riais Siraps	Commounty (Cas)	items recorded in	from Page 116,	Income
	(f)	(g)	Account 219	Line 78)	
	( )	(5)	(h)	(i) '	(j)
1			2,099,568		
2			(2,592,350)		
3			-		
4			(2,592,350)	3,922,208	1,329,858
5			(492,782)		
6			(492,782)		
7			-		
<u>8</u> 9			-		
10			(492,782)		
			(102,102)		

Statement of Retained Earnings Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.  Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary receted in column (b).  State the purpose and amount for each reservation or appropriation of retained earnings.  List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.  Show dividends for each class and series of capital stock.  The left of the purpose and amount for each reservation or appropriation of retained earnings.  List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.  Contra Primary Account 436 Balance-Beginning of Period  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period  Changes (Indentity by prescribed retained earnings accounts)  Adjustments to Retained Earnings (Account 439)  Dividends Declared-Perferred Stock (Account 436)  Dividends Declared-Common Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Appropriated Retained Earnings (Account 215) (Tothotote details)  Appropriated Retained Earnings (Account 215) (Tothotote details)  TOTAL Appropriated Retained Earnings (Account 215) (Tothotote details)  TOTAL Appropriated Retained Earnings (Account 215) (Tothotote details)  TOTAL Appropriated Retained Earnings (Account 215) (Tothotote dians)  TOTAL Appropriated Retained Earnings (Account 215) (		e of Respondent ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 438-439 inclusive). Show the contra primary receted in column (b).  State the purpose and amount for each reservation or appropriation of retained earnings.  List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.  Show dividends for each class and series of capital stock.  The contra Primary account Affected (b) (c) (c) (c) (c) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d			nings	•	
State the purpose and amount for each reservation or appropriation of retained earnings.  List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.  Show dividends for each class and series of capital stock.  Item Contra Primary Account Affected Pear to Date Balance (a) (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  I Balance-Beginning of Period Contra Primary Account Affected (definity by prescribed retained earnings accounts)  Adjustments to Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Appropriations of Retained Earnings (Account 436)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215) (Ioolnote details)  TOTAL Appropriated Retained Earnings (Account 215) (Ioolnote details)  TOTAL Appropriated Retained Earnings (Account 215, 215.1, 1716) (Total of lines 14 and 11 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.1)  Report only on an Annual Basis no Quarter (Predit) (Account 216.	. Re	port all changes in appropriated retained earnings, unappropriated retained earnings, and unap	propriated undistributed sub	sidiary earnings for the y	ear.
List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. Show dividends for each class and series of capital stock.    Contra Primary   Current Quarter   Year to Date Balance   Y			hich recorded (Accounts 433	3, 436-439 inclusive). Sh	ow the contra primary a
Show dividends for each class and series of capital stock.  Item Contra Primary Account Affected (a) (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period (b) (c)  Unappropriations of Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Appropriations of Retained Earnings (Account 437)  Dividends Declared-Preferred Stock (Account 437)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Appropriation Period (Total of lines 1. 4. 5. 6, 8, 10, 12, and 13)  Appropriated Retained Earnings (Account 215)  Total Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 14 and 1)  UNAPPROPRIATED DETAINED EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Divince Manual Part (Debit or Credit)  Total Appropriated Re	. Sta	ate the purpose and amount for each reservation or appropriation of retained earnings.			
Show dividends for each class and series of capital stock.  Item Contra Primary Account Affected (a) (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period (b) (c)  Unappropriations of Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Appropriations of Retained Earnings (Account 437)  Dividends Declared-Preferred Stock (Account 437)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Appropriation Period (Total of lines 1. 4. 5. 6, 8, 10, 12, and 13)  Appropriated Retained Earnings (Account 215)  Total Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 14 and 1)  UNAPPROPRIATED DETAINED EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Total Appropriated Retained Earnings (Account 216.1)  Report only on an Annual Basis no Quarterly  Divince Manual Part (Debit or Credit)  Total Appropriated Re	. Lis	t first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening ba	llance of retained earnings.	Follow by credit, then deb	it items, in that order.
o. Item Account Affected (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period  Changes (Identify by prescribed retained earnings accounts)  Adjustments to Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215, (Total of lines 1, 4, 5, 6, 8, 10, 17)  TOTAL Appropriated Retained Earnings (Account 215, 10 (Total of lines 1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	. Sh	ow dividends for each class and series of capital stock.	, and the second	,	
o. Item Account Affected (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period  Changes (Identify by prescribed retained earnings accounts)  Adjustments to Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215, (Total of lines 1, 4, 5, 6, 8, 10, 17)  TOTAL Appropriated Retained Earnings (Account 215, 10 (Total of lines 1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	ine		Contra Primary	Current Quarter	Previous Quarter
(a) (b) (c)  UNAPPROPRIATED RETAINED EARNINGS  Balance-Beginning of Period  Changes (Identify by prescribed retained earnings accounts)  Adjustments to Retained Earnings (Account 439)  Adjustments to Retained Earnings (Account 439)  Appropriations of Retained Earnings (Account 436)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Tansfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  APPROPRIATED RETAINED EARNINGS (Account 215)  APPROPRIATED RETAINED EARNINGS (Account 215) (footnote details)  TOTAL Appropriated Retained Earnings (Account 215) (footnote details)  TOTAL Appropriated Retained Earnings Amortization Reserve, Federal (Account Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10	No.	ltem			Year to Date
UNAPPROPRIATED RETAINED EARNINGS 1 Balance-Beginning of Period 2 Changes (Identify by prescribed retained earnings accounts) 3 Adjustments to Retained Earnings (Account 439) 4  5  6  7 Appropriations of Retained Earnings (Account 436) 8  9 Dividends Declared-Preferred Stock (Account 437) 9 Dividends Declared-Common Stock (Account 438) 2  1 Dividends Declared-Common Stock (Account 438) 2  2  3 Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings 4  8 Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13) 5 APPROPRIATED RETAINED EARNINGS (Account 215) 6 TOTAL Appropriated Retained Earnings (Account 215) (Identified Earlings) 7 APPROPRIATED RETAINED EARNINGS AMORTIZATION RESERVE, FEDERAL (Account 8) 8 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1) 1 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) 1 Report only on an Annual Basis no Quarterly 2 Balance-Beginning of Year (Debit or Credit) 3 Equity in Earnings for Year (Credit) (Account 418.1) 4 (Less) Dividends Received (Debit) 5 Other Changes (Explain)		(a)	(b)	(c)	Balance
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4 Appropriations of Retained Earnings (Account 436)  5 Appropriations of Retained Earnings (Account 437)  6 Dividends Declared-Preferred Stock (Account 437)  7 Dividends Declared-Common Stock (Account 438)  8 Dividends Declared-Common Stock (Account 438)  9 Dividends Declared-Common Stock (Account 438)  1 Dividends Declared-Common Stock (Account 438)  2 3 Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  4 Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  5 APPROPRIATED RETAINED EARNINGS (Account 215)  6 TOTAL Appropriated Retained Earnings (Account 215) (footnote details)  7 APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 8)  8 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 14 and 1)  9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 14 and 1)  1 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  2 Balance-Beginning of Year (Debit or Credit)  3 Equity in Earnings for Year (Credit) (Account 418.1)  4 (Less) Dividends Received (Debit)  5 Other Changes (Explain)					
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Appropriations of Retained Earnings (Account 436)  Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Individends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Individends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Individends Declared-Common Stock (Account 248)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Individends Declared-Common Stock (Account 215)  Appropriated Retained Earnings (Account 215)  Total Appropriated Retained Earnings (Account 215) (footnote details)  Total Appropriated Retained Earnings-Amortization Reserve, Federal (Account 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (Account 215, 215.1) (Total of lines 100 Appropriated Retained Earnings (A	5				
B Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215) (footnote details)  APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account TOTAL Appropriated Retained Earnings (Account 215) (Total of lines 1 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 0 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 1 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  (Less) Dividends Received (Debit)  Other Changes (Explain)	6				
Dividends Declared-Preferred Stock (Account 437)  Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215)  APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 10)  TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10)  TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10)  TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 10)  TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 10)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  (Less) Dividends Received (Debit)  Other Changes (Explain)	7	Appropriations of Retained Earnings (Account 436)			
Dividends Declared-Common Stock (Account 438)  Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215) (footnote details)  APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account  TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account  TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines  TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1)  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Credit)  (Less) Dividends Received (Debit)  Other Changes (Explain)	8	Divides de Desleyed Performed Obert (A. 1977)			
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Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings  Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)  APPROPRIATED RETAINED EARNINGS (Account 215)  TOTAL Appropriated Retained Earnings (Account 215) (footnote details)  APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account  TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account  TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines  TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines  TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Guity in Earnings for Year (Credit) (Account 418.1)  (Less) Dividends Received (Debit)  Other Changes (Explain)	12	Dividends Decialed-Common Stock (Account 450)			
5 APPROPRIATED RETAINED EARNINGS (Account 215) 6 TOTAL Appropriated Retained Earnings (Account 215) (footnote details) 7 APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 8 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1) (Total of lines 14 and 1 11 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) Report only on an Annual Basis no Quarterly 12 Balance-Beginning of Year (Debit or Credit) 7,744,558 1,253,124 13 Equity in Earnings for Year (Credit) (Account 418.1) 3,922,208 6,491,434 14 (Less) Dividends Received (Debit)	13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
6 TOTAL Appropriated Retained Earnings (Account 215) (footnote details) 7 APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 8 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1 11 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) 12 Report only on an Annual Basis no Quarterly 13 Equity in Earnings for Year (Credit) (Account 418.1) 14 (Less) Dividends Received (Debit) 15 Other Changes (Explain)	14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		-	-
7 APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 8 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1 11 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) 12 Report only on an Annual Basis no Quarterly 13 Equity in Earnings for Year (Credit) (Account 418.1) 14 (Less) Dividends Received (Debit) 15 Other Changes (Explain)	5	APPROPRIATED RETAINED EARNINGS (Account 215)			
8 TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 10 TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1 11 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) Report only on an Annual Basis no Quarterly 12 Balance-Beginning of Year (Debit or Credit) 13 Equity in Earnings for Year (Credit) (Account 418.1) 14 (Less) Dividends Received (Debit) 15 Other Changes (Explain)	16				
9 TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines 0 TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1 1 UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) Report only on an Annual Basis no Quarterly 2 Balance-Beginning of Year (Debit or Credit) 3 Equity in Earnings for Year (Credit) (Account 418.1) 4 (Less) Dividends Received (Debit) 5 Other Changes (Explain)					
TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1  UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)  Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Guity in Earnings for Year (Credit) (Account 418.1)  (Less) Dividends Received (Debit)  Other Changes (Explain)					
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1) Report only on an Annual Basis no Quarterly Balance-Beginning of Year (Debit or Credit) Legitly in Earnings for Year (Credit) (Account 418.1) Less) Dividends Received (Debit) Less) Dividends Received (Debit) Less) Other Changes (Explain)	20				
Report only on an Annual Basis no Quarterly  Balance-Beginning of Year (Debit or Credit)  Cyan Equity in Earnings for Year (Credit) (Account 418.1)  (Less) Dividends Received (Debit)  Other Changes (Explain)	21				
3 Equity in Earnings for Year (Credit) (Account 418.1) 3,922,208 6,491,434 (Less) Dividends Received (Debit) 5 Other Changes (Explain)		Report only on an Annual Basis no Quarterly			
4 (Less) Dividends Received (Debit) 5 Other Changes (Explain)	22				1,253,124
5 Other Changes (Explain)				3,922,208	6,491,434
	26			11 666 766	7 744 558
				, , , , , , ,	, , , = =

	Respondent tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original	Date of		Year/ End (	Period of Report
		(2) A Resubmission		ch 31, 2015	Dec	ember 31, 2014
1) Cada-	Statement of Ca s to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and ot		dudo oc	nmoroial nana	and (	d) Idontify
separate (2) Inforn between	ly such items as investments, fixed assets, intangibles, etc. nation about noncash investing and financing activities must be provided "Cash and Cash Equivalents at End of Period" with related amounts on	d in the Notes to the Finan the Balance Sheet.	cial state	ements. Also pro	ovide	a reconciliation
activities	ating Activities - Other: Include gUns and losses pertUning to operating a should be reported in those activities. Show in the Notes to the Financia					
axes pU (4) Inves	a. ting Activities: Include at Other (line 25) net cash outflow to acquire othe	r companies. Provide a re	conciliat	ion of assets ac	auirea	I with liabilities
assumed	I in the Notes to the Financial Statements. Do not include on this statements	ent the dollar amount of le	ases cap			
nstructio Line	on 20; instead provide a reconciliation of the dollar amount of leases cap Description (See Instructions for explanations of c			ırrent Year		revious Year
No.	Description (See Instructions for explanations of C	oues		to Date		to Date
			Qı	uarter/Year	(	Quarter/Year
1	(a) Net Cash Flow from Operating Activities					
			œ.	2 022 200	ф.	C 404 424
2	Net Income (Line 78(c) on page 116)		\$	3,922,208	\$	6,491,434
	Noncash Charges (Credits) to Income:		Φ.	0.000.040	Φ.	0.040.004
4	Depreciation and Depletion		\$	9,060,219	\$	2,312,901
	Pension and OPEB		\$	(2,592,350)	\$	2,592,172
6	Deferred Income Taxes (Net)					
7	Investment Tax Credit Adjustments (Net)					
8	Net (Increase) Decrease in Receivables		\$	(1,102,137)	\$	(6,719,179)
9	Net (Increase) Decrease in Inventory		\$	(1,662,099)	\$	505,707
10	Net (Increase) Decrease in Allowances Inventory					
11	Net Increase (Decrease) in Payables and Accrued Expenses		\$	7,826,831	\$	(2,845,266)
12	Net (Increase) Decrease in Other Regulatory Assets		\$	(1,283,148)	\$	(144,957)
13	Net Increase (Decrease) in Other Regulatory Liabilities		\$	(1,598,912)	\$	(1,630,000)
14	(Less) Allowance for Other Funds Used During Construction					
15	(Less) Undistributed Earnings from Subsidiary Companies					
16						
17	Net Cash Provided by (Used in) Operating Activities					
18	(Total of Lines 2 thru 16)		\$	12,570,612	\$	562,814
19						
20	Cash Flows from Investment Activities:					
21	Construction and Acquisition of Plant (including land):					
22	Gross Additions to Utility Plant (less nuclear fuel)		\$	(21,346,017)	\$	(2,884,274)
23	Gross Additions to Nuclear Fuel					
24	Gross Additions to Common Utility Plant		\$	(286,567)	\$	(16,054,367)
25	Gross Additions to Nonutility Plant					
26	(Less) Allowance for Other Funds Used During Construction					
27				(0.4.000.00.00.00.00.00.00.00.00.00.00.00		(10.000.011)
28	Cash Outflows for Plant (Total of lines 22 thru 27)		\$	(21,632,584)	\$	(18,938,641)
29	4					
30	Acquisition of Other Noncurrent Assets (d)					
31	Proceeds from Disposal of Noncurrent Assets (d)					
32	Investments in and Advances to Assoc. and Subsidiary Companies		\$	40,339	\$	1,948,999
34	Contributions and Advances from Assoc. and Subsidiary Companies		\$	9,321,124	\$	11,470,536
35	Disposition of Investments in (and Advances to)		Ψ	3,321,124	Ψ	11,470,550
36	Associated and Subsidiary Companies					
37	7 toologica and Cabolalary Companies		1			
38	Purchase of Investment Securities (a)					
	Proceeds from Sales of Investment Securities (a)					
			1			

	Respondent Itilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠An Original (2) ☐ A Resubmission	(Mo,	of Report Da, Yr) larch 31, 2015	End (	Period of Report Of cember 31, 2014
	Statement of Cash					
Line	Description (See Instructions for explanations	of codes		Current Year	F	Previous Year
No.				to Date		to Date
		This report is:		Quarter/Year		Quarter/Year
	(a)	·				
40	Loans Made or Purchased					
41	Collections on Loans					
42	Concount on Esans					
43	Net (Increase) Decrease in Receivables		\$	(6,588,439)	\$	1,987,228
	` '		φ	(0,300,439)	Ψ	1,907,220
44	Net (Increase) Decrease in Inventory					
45	Net (Increase) Decrease in Allowances Held for Speculation					
46	Net Increase (Decrease) in Payables and Accrued Expenses		\$	5,188,228	\$	29,484
47						
48	Net Cash Provided by (Used in) Investing Activities					
49	(Total of lines 28 thru 47)		\$	(13,671,333)	\$	(3,502,393
50	, ,					, , ,
51	Cash Flows from Financing Activities:					
52	Proceeds from Issuance of:					
53	Long-Term Debt (b)					
			-		-	
54	Preferred Stock					
55	Common Stock					
56						
57	Net Increase in Short-term Debt (c)					
58						
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		\$	-	\$	-
60			Ť		Ť	
61	Payments for Retirement of:					
62	Long-Term Debt (b)					
63	Preferred Stock					
64	Common Stock					
65						
66	Net Decrease in Short-Term Debt (c)					
67						
68	Dividends on Preferred Stock					
69	Dividends on Common Stock					
70	Net Cash Provided by (Used in) Financing Activities					
71	(Total of lines 59 thru 69)		\$	-	\$	-
72			Ť		Ť	
73	Net Increase (Decrease) in Cash and Cash Equivalents					
			Ф	(4.100.721)	ф	(2.020.570
74	(Total of line 18, 49 and 71)		\$	(1,100,721)	φ	(2,939,579
75			•	(= 10.000)	<b></b>	0.40=.400
76	Cash and Cash Equivalents at Beginning of Period		\$	(742,398)	\$	2,197,182
77				(1,843,119)		(742,398
78	Cash and Cash Equivalents at End of Period		\$			

Name of Respondent	This report is:	Date of Report	Year/Period of Report
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) 🖾 An Original	(Mo, Da, Yr)	End Of
	(2) A Resubmission	March 31, 2015	December 31, 2014
	Notes to Financial Statements	3	

- 1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
- 2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
- 3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total

plan costs.

- 4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
- 5. Provide a list of all environmental credits received during the reporting period.
- 6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
- 7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
- 8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- 9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
- 10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
- 11. Explain concisely 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 summarize the adjustments made to balance sheet, income, and expense accounts.
- 12. Explain concisely only those significant 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 approximate dollar effect of such changes.
- 13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
- 14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
- 15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

bei	e of Respondent ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠An Original	(	Date of Report Mo, Da, Yr)	Year/Period of Report End Of
	A. Blatta	(2) A Resubmission	_	March 31, 2015	December 31, 2014
R	Gas Plant in Service eport below the original cost of gas plant in service according to the prescribed	e (Accounts 101, 102, recounts	103, and 106)		
In 3, In C stin kev	addition to Account 101, Gas Plant in Service (Classified), this page and the ne Experimental Gas Plant Unclassified, and Account 106, Completed Constructio clude in column (c) and (d), as appropriate corrections of additions and retiremenclose in parenthesis credit adjustments of plant accounts to indicate the negati lassify Account 106 according to prescribed accounts, on an lasted basis if necessary, and include the entries in column (c). Also to be include wise, if the respondent has a significant amount of plant retirements which have bution of such retirements, on an estimated basis, with appropriate contra entry tive distributions of prior year's unclassified retirements. Attach supplemental sta	ext include Account 102 in Not Classified-Gas. ents for the current or prove effect of such accound in column (c) are entropy to the enclassified to protect to the account for accumum to the account for accumum to the enclassified to protect the account for accumum to the enclassified to protect the account for accumum to the enclassified to protect the account for accumum to the enclassified to protect the enclassified to protect the enclassified to protect the enclassified to the	receding year. nts. ries for reversals of tenta rimary accounts at the er mulated depreciation pro	tive distributions of p nd of the year, includ ovision. Include also	e in column (d) a tentative in column (d) reversals of
ne	Account	Balar	nce at		Additions
0.	(a)		g of Year b)		(c)
	INTANGIBLE PLANT				
2	301 Organization	\$	34,680		
3	302 Franchises and Consents	\$	196,299		
1	303 Miscellaneous Intangible Plant	\$	75,287		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	\$	306,266		\$ -
ĉ	PRODUCTION PLANT				
7	Natural Gas Production and Gathering Plant				
3	325.1 Producing Lands				
9	325.2 Producing Leaseholds				
0	325.3 Gas Rights				
1	325.4 Rights-of-Way				
2	325.5 Other Land and Land Rights				
3	326 Gas Well Structures				
4	327 Field Compressor Station Structures				
5	328 Field Measuring and Regulating Station Equipment				
6	329 Other Structures				
7	330 Producing Gas Wells-Well Construction				
8	331 Producing Gas Wells-Well Equipment				
9	332 Field Lines				
0	333 Field Compressor Station Equipment				
1	334 Field Measuring and Regulating Station Equipment				
2	335 Drilling and Cleaning Equipment				
3	336 Purification Equipment				
4	337 Other Equipment				
5	338 Unsuccessful Exploration and Development Costs				
6	339 Asset Retirement Costs for Natural Gas Production and				
7	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	\$	-		\$ -
8	PRODUCTS EXTRACTION PLANT				
9	340 Land and Land Rights				
)	341 Structures and Improvements				
1	342 Extraction and Refining Equipment				
	343 Pipe Lines				
2	344 Extracted Products Storage Equipment			<del></del>	

	of Respondent	This report is:	Date of Report	Year/Period of Report
bert	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) ⊠An Original (2) ☐ A Resubmission	(Mo, Da, Yr)	End Of
	Gas Plant	in Service (Accounts 101, 102, 103, a	March 31, 2015	December 31, 2014
clud	ing the reversals of the prior years tentative account distributi			e texts of
	int 101 and 106 will avoid serious omissions of respondent's			, toxic ci
	ow in column (f) reclassifications or transfers within utility plan			account
	fications arising from distribution of amounts initially recorded			
	nts with respect to accumulated provision for depreciation, ac	quisition adjustments, etc., and show in	n column (f) only the offset to the deb	oits or
	s to primary account classifications.			, .
. FOR	Account 399, state the nature and use of plant included in th count classification of such plant conforming to the requirement	is account and it substantial in amount	submit a supplementary statement s	nowing
	each amount comprising the reported balance and changes		hased or sold, name of vendor or pu	rchaser.
	ate of transaction. If proposed journal entries have been filed			
	iling.			
ine	Retirements	Adjustments	Transfers	Balance at
No.	(d)	(e)	(f)	End of Year
				(g)
1				
				\$ 34,680
2				<u> </u>
3				\$ 196,299
4				\$ 75,287
5	\$ -	\$ -	-	\$ 306,266
6				
7				
8				\$ -
9				-
10				-
11				\$ -
12				\$ -
				\$ -
13				· ·
14				-
15				-
16				\$ -
17				\$ -
18				\$ -
19				\$ -
20				\$ -
21				-
22				\$ -
23				\$ -
24				\$ -
				\$ -
25				
26	\$ -	_	\$ -	\$ - \$ -
27	\$ -	\$ -	-	<del>-</del>
28				
29				\$ -
30				\$ -
31				\$ -
32				\$ -
33				-
				, <del>,</del>

Liberty U	Respondent	This report is:		Date of Report	Year/Period of Report
	tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) ⊠An Original (2) ☐ A Resubmi	ssion	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Gas Plant in Service (Account				
Line	Account		lance at	Ac	dditions
No.	(a)	Begin	ning of Year (b)	(c	)
			(5)	(0	,
34	345 Compressor Equipment				
35	346 Gas Measuring and Regulating Equipment				
	347 Other Equipment				
36 37	348 Asset Retirement Costs for Products Extraction Plant				
	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	•			•
38		\$	-		\$ -
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				
	352.3 Non-recoverable Natural Gas				
50					
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				
	363 Purification Equipment				
62	363.1 Liquefaction Equipment				
63					
64	363.2 Vaporizing Equipment				
65	363.3 Compressor Equipment				
66	363.4 Measuring and Regulating Equipment				
67	363.5 Other Equipment				
	363.6 Asset Retirement Costs for Other Storage Plant				
68	-				
68 69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	\$			\$ -
	-	\$	-		\$ -
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	\$	-		\$ -
69 70	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant	\$	-		\$ -
69 70 71	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights	\$	•		\$ -
69 70 71 72	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements	\$			\$ -
69 70 71 72 73	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements  364.3 LNG Processing Terminal Equipment	\$	-		\$ -
69 70 71 72 73 74 75	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements  364.3 LNG Processing Terminal Equipment  364.4 LNG Transportation Equipment	\$	-		\$ -
69 70 71 72 73 74 75 76	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements  364.3 LNG Processing Terminal Equipment  364.4 LNG Transportation Equipment  364.5 Measuring and Regulating Equipment  364.6 Compressor Station Equipment	\$	-		\$ -
69 70 71 72 73 74 75 76 77	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements  364.3 LNG Processing Terminal Equipment  364.4 LNG Transportation Equipment  364.5 Measuring and Regulating Equipment  364.6 Compressor Station Equipment  364.7 Communications Equipment	\$			\$ -
69 70 71 72 73 74 75 76 77	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant 364.1 Land and Land Rights 364.2 Structures and Improvements 364.3 LNG Processing Terminal Equipment 364.4 LNG Transportation Equipment 364.5 Measuring and Regulating Equipment 364.6 Compressor Station Equipment 364.7 Communications Equipment 364.8 Other Equipment	\$	-		\$ -
69 70 71 72 73 74 75 76 77	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)  Base Load Liquefied Natural Gas Terminaling and Processing Plant  364.1 Land and Land Rights  364.2 Structures and Improvements  364.3 LNG Processing Terminal Equipment  364.4 LNG Transportation Equipment  364.5 Measuring and Regulating Equipment  364.6 Compressor Station Equipment  364.7 Communications Equipment	\$			\$ - \$

Respondent illities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  Gas Plar	(2) A Posubmission		
Gas Plan	(Z) A Resubilission	Date of Report (Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	nt in Service (Accounts 101	, 102, 103, and 106)(continued)	
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
			\$
			\$
			\$ \$
\$ -	\$ -	\$ -	\$
			\$
-			\$
\$ -	\$ -	\$ -	\$
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	e of Respondent	This report is:		Date of Report		eriod of Report
_iber	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) ⊠ An Original (2) ☐ A Resubmission		(Mo, Da, Yr) March 31, 2015	End Of	t ember 31, 2014
	Gas Plant in Service (Accour		d 106)(continued		Dece	311Del 31, 2014
Line	Account	Ba	alance at	<i>'</i>	dditions	
No.	(a)	Begin	ning of Year		. \	
			(b)	(0	.)	
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	\$	-		\$	-
82	TRANSMISSION PLAN					
83	365.1 Land and Land Rights	\$	358,817		\$	-
84	365.2 Rights-of-Way		,			
85	366 Structures and Improvements	\$	34,244		\$	109,780
86	367 Mains	\$	12,414,302		\$	28,919
87	368 Compressor Station Equipment		, ,			,
88	369 Measuring and Regulating Station Equipment	\$	878,749		\$	
89	370 Communication Equipment	\$	5,038		\$	-
90	371 Other Equipment	<b>,</b>	-,			-
91	372 Asset Retirement Costs for Transmission Plant					
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	\$	13,691,151		\$	138,700
93	DISTRIBUTION PLANT	<b>.</b>	10,001,101		Ť	100,100
94	374 Land and Land Rights	\$	721,543		\$	472,751
95	375 Structures and Improvements	\$	87,411		\$	,
96	376 Mains	\$	66,216,702		\$	3,723,782
97	377 Compressor Station Equipment	\$	-		\$	- 0,720,702
98	378 Measuring and Regulating Station Equipment-General	\$	2,662,866		\$	266,369
99	379 Measuring and Regulating Station Equipment-City Gate	\$	2,339,320		\$	164,072
100	380 Services	\$	43,904,945		\$	2,256,502
100	381 Meters	\$	9,122,972		\$ \$	3,640,990
102	382 Meter Installations	\$	20,477,810		<u>Ψ</u> \$	3,040,990
102	383 House Regulators	\$			<del>-</del>	
103	384 House Regulator Installations	\$	3,281,406		 \$	<u>-</u>
104	385 Industrial Measuring and Regulating Station Equipment	\$	731,833 700,440		 \$	7 69/
106	386 Other Property on Customers' Premises	Φ	700,440		Φ	7,684
107	387 Other Equipment	\$	01.712		\$	
107	388 Asset Retirement Costs for Distribution Plant	Φ	91,713		Φ	5,817
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	\$	150,338,961		\$	10,537,967
	GENERAL PLANT	φ	130,336,961		Ψ	10,557,967
	389 Land and Land Rights	¢	102 277		¢	
<u>111</u> 112	390 Structures and Improvements	\$ \$	103,377 2,805,741		<u>    \$                                </u>	7 057 656
	391 Office Furniture and Equipment				\$ \$	7,057,656
113 114	392 Transportation Equipment	\$	687,324			1,326,079
	393 Stores Equipment	\$ \$	513,666		<u>\$</u> \$	2,138,521
115	394 Tools, Shop, and Garage Equipment		24,891			
116 117	395 Laboratory Equipment	\$ \$	1,163,339		<u>\$</u> \$	616,500
	396 Power Operated Equipment		1,631			- 000 440
118	397 Communication Equipment	\$	599,394		\$	866,443
119	398 Miscellaneous Equipment	\$	85,231		\$	27,371
120	Subtotal (Enter Total of lines 111 thru 120)	\$	1,786,546		\$	156,194
121	399 Other Tangible Property	\$	7,771,140		\$	12,188,765
122	399.1 Asset Retirement Costs for General Plant	\$	16,959,990		\$	1,107,915
123		_	0470440			40.000.000
124	TOTAL (Accounts 101 and 106)	\$	24,731,131		\$	13,296,680
40-	TOTAL (Accounts 101 and 106)	\$	228,032,867		\$	23,661,674
	Cas Plant Purchased (See Instruction 9)			1		
126	Gas Plant Purchased (See Instruction 8)					
126 127	(Less) Gas Plant Sold (See Instruction 8)					
125 126 127 128 129	` '	\$	228,032,867		\$	23,661,674

	Respondent tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is:  (1) ⊠An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
Jerty U	unities (Midstates Natural Gas) Corp. d/b/a Liberty Offices	(1) 🖾 An Original (2) 🔲 A Resubmission	March 31, 2015	December 31, 2014
	Gas	Plant in Service (Accounts 101, 102, 103		2000111301 01, 2011
luding	the reversals of the prior years tentative account distributions			
	101 and 106 will avoid serious omissions of respondent's repo			
	n column (f) reclassifications or transfers within utility plant ac			
	tions arising from distribution of amounts initially recorded in A			
	with respect to accumulated provision for depreciation, acquis primary account classifications.	sition adjustments, etc., and snow in column	i (i) only the offset to the debits or	
	count 399, state the nature and use of plant included in this a	ecount and if substantial in amount submit a	supplementary statement showing	
	int classification of such plant conforming to the requirements			
	ch amount comprising the reported balance and changes in A		r sold, name of vendor or purchaser,	
	of transaction. If proposed journal entries have been filed with	the Commission as required by the Uniform	m System of Accounts, give date of	
ch filing Line	g. Retirements	Adjustments	Transfers	Balance at
No.	(d)	(e)	(f)	End of Year
	(4)	(6)	(1)	(g)
				(6)
81	\$	\$ -	\$ -	\$ -
82				
83				\$ 358,817
84				\$ -
				•
85				
86				\$ 12,443,221
87				\$ -
88				\$ 878,749
89				\$ 5,038
90				\$ -
91				\$ -
	\$ -	¢	¢	
92	\$ -	\$ -	\$ -	\$ 13,829,850
93				
94				\$ 1,194,293
95				\$ 87,411
96	\$ (71,068)	\$ 1,630,887	\$ 1,043,088	\$ 72,543,391
97				\$ -
98	\$ (3,814)	\$ -		\$ 2,925,422
		<b>Ф</b> -		
99	\$ -			\$ 2,503,392
100	\$ (126,521)	\$ 378,096	\$ (1,043,088)	\$ 45,369,935
101	\$	\$ (14,267)		\$ 12,749,695
102	\$	\$ (42,113)		\$ 20,435,698
103	\$ -			\$ 3,281,406
104	\$ -			\$ 731,833
105	\$ -			\$ 708,124
	-			
106				\$ -
107	\$ -			\$ 97,530
108				\$ -
109	\$ (201,403)	\$ 1,952,603	\$ -	\$ 162,628,129
110				
111	\$			\$ 103,377
	\$ (3,236)	¢ (22.208)		
112		\$ (22,208)		
113	\$ -			\$ 2,013,403
114	\$ -			\$ 2,652,188
115	\$ -			\$ 24,891
116	\$ (430)			\$ 1,779,410
117	\$ -			\$ 1,631
118				\$ 1,465,837
119	\$ (93)		\$ 845	\$ 113,354
120	\$ (49,059)	ф /m	` ,	\$ 1,892,836
121	\$ (52,819)		-	\$ 19,884,878
122	\$ (905,624)	\$ 84,275		\$ 17,246,557
123				\$ -
124	\$ (958,443)	\$ 62,067	\$ -	\$ 37,131,435
125	\$ (5,917,123)		\$ -	\$ 247,792,089
126	(3,611,120)		<u> </u>	\$ -
				\$ -
127				•
128				-
129	\$ (5,917,123)	\$ 2,014,671	\$ -	\$ 247,792,089

Name of Respondent	This report is:	Date of Report	Year/Period of Report					
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Uti	(1) 🛛 An Original	(Mo, Da, Yr)	End Of					
	(2) A Resubmission	March 31, 2015	December 31, 2014					
General Information on Plant and Operations								

- 1. In the space below provide a brief description of the plant and operations of the respondent.
- 2. State the name and location of the fields in which the respondent operates, the number of acres of operated gas lands, number of gas wells, miles of gathering lines, miles of transmission lines, number and capacity of compressor stations, and other information which will give a general idea of the size and nature of the facilities operated by the respondent in the production, gathering, transmission and storage of natural gas.

  3. Provide details covering any important changes in the scope of respondent's operations during the report year.

ame of Respondent  This report is:  (1) ☑ An Original (2) ☐ A Resubmission  Date of Report (Mo, Da, Yr)  (Mo, Da, Yr)  March 31, 2015  Year/Period of Report (Mo, Da, Yr)  End Of  December 31, 2014									
	Gas Property and Capacity Leased from Others								
Rei	Report below the information called for concerning gas property and capacity leased from others for gas operations.								
. For	For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column, if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).								
ine No.	Name of Lessor (a)	* (b)	Description of Lease (c)	)	Lease Payments for Current Year (d)				
1	N/A								
2									
3									
4									
5 6									
7									
8									
9									
10 11									
12									
13									
14									
15 16									
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24 25									
25 26									
27 28 29									
29 30									
31									
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33									
34 35									
36									
37									
38									
39 40									
41									
42									
43									
44 45	Total								

e of Respondent	iborty I It	This report is:	Date of Report	Year/Period of Report End Of					
ty Offilities (Midstates Natural Gas) Corp. d/b/a L	iberty Of	(1) 🖾 An Original (2) 🔲 A Resubmission		December 31, 2014					
		Gas Property and Capacity Leased t		December 31, 2014					
. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a escription of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.  In column (d) provide the lease payments received from others.									
. Designate associated companies with an asterisk in column (b).									
Name of Lessor	*			Lease Payments for					
(a)	(b)	(c)		Current Year (d)					
N/A									
Total									
	ty Utilities (Midstates Natural Gas) Corp. d/b/a L or all leases in which the average lease income of ription of each facility or leased capacity that is of column (d) provide the lease payments received esignate associated companies with an asterisk in	try Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities (Passer Injection of each facility or leased capacity that is classified column (d) provide the lease payments received from othersignate associated companies with an asterisk in column (a)  Name of Lessor (a)  N/A  N/A  N/A  N/A  N/A  N/A  N/A  N/	ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty U(1) \( \times \) An original \( \times \) An original \( \times \) As the extension \( \times \) As the extension \( \times \) As the extension of each facility or leased capacity that is classified as gas plant in service, and is leased to other column (d) provide the lease payments received from others. signate associated companies with an asterisk in column (b).  Name of Lessor (a)  N/A	ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty U(1) E2 An Original (Mo, Da, Yr)  Gas Property and Capacity Leased to Others  rapidous of each facility or lease gase income over the intitial term of the lease exceeds \$500,000 provide in column (c), a ripidion of each facility or lease payments received from others. selignate associated companies with an asterisk in column (b).  Name of Lessor (b)  Name of Lessor (c)  N/A  Description of Lease  (c)  N/A  Description of Lease  (d)  Description of Lease  (e)					

Name Libert	e of Respondent ry Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of					
	(2) ☐ A Resubmission March 31, 2015 December 31, 2014  Non-Traditional Rate Treatment Afforded New Projects								
supportants clarify reatr 2. In 6 3. In 6 4. In 6	The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially inport the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order carifying policy, 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate catment.  In column b, list the CP Docket Number where the Commission authorized the facility.  In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)  In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.								
Line	column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, assoc Name of Facility	CP	Type of	Gas Plant					
No.	Name of Facility	Docket No.	Rate Treatment	in Service					
	(a)	(b)	(c)	(d)					
	N/A								
2									
3									
4									
5									
6 7									
8									
9									
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30									
31 32									
33									
34									
35									
36									
	Total								

lame o	ame of Respondent This report is: Date of Report Year/Period of Report										
iberty	Utilities (Midstates Natura	I Gas) Corp. d/b/a Liberty l		otmont Afforded New Dr	(1) An Original (2) A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014				
ccumi . In co . In co . In co 0. In c 1. In c 2. Idei	Non-Traditional Rate Treatment Afforded New Projects (continued)  n column f, list the amount in Account 190, Accumulated Deferred Income Tax; Account 281, Accumulated Deferred Income Taxes – Accelerated Amortization Property; Account 282, accumulated Deferred Income Taxes – Other, associated with the facility.  n column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense).  n column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility.  n column i, report the amount of depreciation expense accrued on the facility during the year.  In column j, list any other expenses(including taxes) allocated to the facility.  In column k, report the incremental revenues associated with the facility.  Identify the volumes received and used for any incremental project that has a separate fuel rate for that project.  Provide the total amounts for each column.										
3. Pro Line No.	vide the total amounts for Accumulated Depreciation (e)	each column.  Accumulated  Deferred  Income  Taxes  (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)				
1 2	N/A										
3											
5 6											
7 8 9											
10 11											
12 13 14											
15											
17											
19 20 21											
22 23											
24 25 26											
27 28											
29 30											
31 32 33											
34 35											
36											

	ne of Respondent		•	Date of Report	Year/Period of Report
.ibe	rty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Accumulated Provision for				2000201.
l. Ex lant luch eco ne b unct	explain in a footnote any important adjustments during year. Explain in a footnote any difference between the amount for book cost to in service, page 204-209, column (d), excluding retirements of nond the provisions of Account 108 in the Uniform System of Accounts requisional in plant is removed from service. If the respondent has a significant arraced and/or classified to the various reserve functional classifications book cost of the plant retired. In addition, include all costs included in tional classifications.  The parameter of the plant retired is under a sinking fund or similar method to the plant of	depreciable property.  uire that retirements of depreciation of plant retired at the second of the s	epreciable plant be rec year end which has not ng entries to tentatively ress at year end in the ting.	orded when : been / functionalize appropriate	
ine		Total	Gas Plant in	Gas Plant Held	Gas Plant Leased
No.		(c+d+e)	Service	for Future Use	to Others
	(a)	(b)	(c)	(d)	(e)
	Section A. BALANCES AND CHANGES DURING YEAR	(0)	(0)	(4)	(0)
1	Beginning of Year	53,297,425	53,297,425		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	8,714,661	8,714,661		
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 Clearing (Specify) (footnote details):	-			
9	3 ( 1 ) / ( )				
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	8,714,661	8,714,661	-	-
11	Net Charges for Plant Retired:	, ,	, ,		
12	Book Cost of Plant Retired	(1,094,517)	(1,094,517)		
13	Cost of Removal	(1,269,950)	(1,269,950)		
14	Salvage (Credit)	-	, , , ,		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(2,364,467)	(2,364,467)	-	-
16	Other Debit or Credit Items (Describe) (footnote details):	2,398,353	2,398,353		
17			· · ·		
	Book Cost of Asset Retirement Costs	-			
	Balance End of Year (Total of lines 1,10,15,16 and 18)	62,045,971	62,045,971	-	-
20	Section B: BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS	-			
21	Productions-Manufactured Gas	-			
	Production and Gathering-Natural Gas	-			
	Products Extraction-Natural Gas	-			
24	Underground Gas Storage	-			
	Other Storage Plant	-			
26	Base Load LNG Terminaling and Processing Plant	-			
	Transmission	-			
	Distribution	-			
	General	-			
30	TOTAL (Total of lines 21 thru 29)	-	-	-	-

	Name of Respondent  This report is:  (1)  An Original  (Mo, Da, Yr)  End Of  Paragraph and 4 2045									
	(2) A Resubmission March 31, 2015 December 31, 2014  Other Regulatory Assets (Account 182.3)									
in ot 2. F 3. M 4. R 5. P	1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable n other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state									
com	commission order, court decision).									
Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning Current Quarter/Year	Debits	Written off During Quarter/Year Account Charged	Written off During Period Amount Recovered	Written off During Period Amount Deemed Unrecoverable	Balance at End of Current Quarter/Year			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			
	182.3 Other Regulatory Asset -			( )	(0)	(-)	ισ,			
1	Deferred Rate Case	144,957	1,283,148				1,428,105			
3										
4										
5										
6										
7										
8										
9										
10										
11 12										
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20 21										
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23										
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25										
26										
27										
28										
29 30							+			
31										
32										
33										
34										
35										
36										
37							+			
38										
	Total						1,428,105			

Name Libert	of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Repor End Of December 31, 2014
	Accumulated Deferred Incom	ne Taxes (Account 190)	, , , , , , , , , , , , , , , , , , , ,	
2. At 0 3. Pro	poort the information called for below concerning the respondent's accounting for content (Specify), include deferrals relating to other income and deductions. Wide in a footnote a summary of the type and amount of deferred income taxes rethat the respondent estimates could be included in the development of jurisdiction.	eported in the beginning-of-year	and end-of-year balance	s for deferred income
Line No.	Account Subdivisions	Balance at Beginning of Year	Changes During Year Amounts Debited	Changes During Year Amounts Credited
	(a)	(b)	to Account 410.1 (c)	to Account 411.1 (d)
1	Account 190			
2	Electric	N/A		
3	Gas			
4				
5	Total (Total of lines 2 thru 4)			
6				
7	TOTAL Account 190 (Total of lines 5 thru 6)			
8	Classification of TOTAL			
	Federal Income Tax			
	State Income Tax		_	
11	Local Income Tax			

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is:  (1)  An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of			
		Accı	ımulated Deferred	(2) A Resubmission	March 31, 2015	December 31, 2014				
	Accumulated Deferred Income Taxes (Account 190) (continued)									
Line	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year			
No.	Amounts Debited	Amounts Credited	Debits	Debits	Credits	Credits				
	to Account 410.2	to Account 411.2	Account No.	Amount	Account No.	Amount				
4	(e)	(f)	(g)	(h)	(i)	(j)	(k)			
1 2 I	N/A									
3	N/A									
4										
5										
6										
7										
9										
10										
11										

	Respondent tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utili	íties		(1) An Original	(Mo, Da, Yr)	Year/Period of Report End Of
		Cap	ital Stock	(2) A Resubmission	March 31, 2015	December 31, 2014
. Repor	t below the details called for concerning common stootal amount outstanding reflected in column (f) for Cap	ck and long-term debt.		without reduction for an	nounts held by respond	ent.
Line No	Class and Series of Stock and  (Add lines as necessary to report all data)	Number of Shares Authorized	Par Value Per Share of Par Value Stock	Stated Value Per Share of Nonpar Stock	Outstanding Per Balance Sheet	Outstanding Per Balance Sheet
110	(a)	(b)	(c)	(d)	Shares (e)	Amount (f)
1						
2			+			
3 4			+			
5						
6						
7						
8						
9 10						
11						
12						
13						
14 15			+			
15		LONG-	TERM DEBT			
Line	Class and Series of Obligation (Add lines as necessary to	Nominal Date of Issue	Date of Maturity	Outstanding Per Balance Sheet	Interest for Year	Interest for Year
No	report all data)				% Rate	Amount
10	(a)	(b)	(c)	(d) \$ 11,100,000	(e) 3.51%	(f)
	Note Payable  Note Payable	31-Jul-2012 31-Jul-2012	31-Jul-2017 01-Aug-2022	\$ 11,100,000 \$ 25,600,000	4.49%	
	Note Payable	31-Jul-2012	30-Jul-2027	\$ 13,300,000	4.89%	
19	Note Payable	31-Jul-2012	30-Jul-2027	\$ 5,000,000	4.89%	\$ 244,500
20			<del> </del>			
21 22			+			
23						
24						
25			+			
26			+			
27 28			+			
29						
30						\$ 2,433,920
	Total			\$ 55,000,000		

	Respondent This report is:		te of Report	Year/Period of Report			
оепу О	tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  (1)   An Original  (2)   A Resubmission	n .	March 31, 2015	End Of December 31, 2014			
her sale otnote a Include alancing Include ortion of	Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)  Sive details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and er sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a note and designate whether estimated or actual amounts.  Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the ion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.  In the accounts of the accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the ion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.						
Line No.	Kind of Tax (See Instruction 5)  (a)		Balance at Beg. of Year Taxes Accrued (b)	Balance at Beg. of Year Prepaid Taxes (c)			
1	Municipal Property	\$	241,334	(0)			
2	Miscellaneous	\$	(182)				
3	Property Tax			\$ -			
4	Taxes Other Income Tax						
5							
6							
7							
8							
9 10							
10 11							
12							
13							
14							
15							
16							
17							
18							
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24							
25 26							
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31							
32							
33							
34							
35							
36							
37							
38 39							
00	TOTAL	\$	241,152	\$ -			

orty U	tilities (Midstates Natural Gas) Corp. d/b/a Lit	Charged During Year, Distribution of	(1) ⊠ An Original (2) ☐ A Resubmission  of Taxes Charged (Show utility	(Mo, Da, Yr)  March 31, 2015	End Of  December 31, 2014  ct charged)
	Taxes Accrued, Prepaid and	charged buring fear, distribution (continu		y dept where applicable and ac	ct charged)
Enter a Do not thority. Show i mber o For an	ax (exclude Federal and State income taxes) all adjustments of the accrued and prepaid tax include on this page entries with respect to con columns (i) thru (p) how the taxes accounts of the appropriate balance sheet plant accounty tax apportioned to more than one utility deput under \$250,000 may be grouped.  The property of the applicable effective state of the account of the applicable effective state.	x accounts in column (f) and explain endeferred income taxes or taxes collected were distributed. Show both the utility to r subaccount, sartment or account, state in a footnoted.	ach adjustment in a footnote. Ded through payroll deductions or y department and number of acc	esignate debit adjustments by pa r otherwise pending transmittal of count charged. For taxes charged	rentheses. such taxes to the taxing
ine No.	Taxes Charged During Year	Taxes Paid During Year	Adjustments	Balance at End of Year Taxes Accrued (Account 236)	Balance at End of Year Prepaid Taxes (Included in Acct 165)
	(d)	(e)	(f)	(g)	(h)
1	\$ 1,667,637			\$ 299,434	
2	\$ 21,341	i · · · · · · · · · · · · · · · · · · ·		\$ 5,161	\$ 290,60
3 4		\$ 290,607			ψ 290,60
5					
6					
7					
8					
9 10					
11					
12					
13					
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16					
<u>17</u> 18					
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23 24					
24 25					
26					
27					
28					
29					
30					
31 32					
33					
34					
35					
36					
37					
38 39				i .	<u> </u>

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)  Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include ther sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, shootnote and designate whether estimated or actual amounts.  Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns alancing of this age is not affected by the inclusion of these taxes.  Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts contion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.  List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.  DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)  Electric  Gas  Other Utility Dept.  (Account 408.1,  (Account 408.1,  (Account 408.1,  A09.1)  Other Inc.  (Account 408.1,  (Account 409.1)  A09.1)  Other Inc.  (Account 408.1,  (Account 409.1)  A09.1)  Other Inc.  (Account 408.1,  (Account 409.1)  A09.1)			Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include ther sales taxes which have been charged to the accounts to which the taxed material was charged. If the archard or estimated manuscript of such taxes are known, shi, include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both column alancing of this agree, is not effected by the inclusion of these taxes.  Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both column alancing of this expert in the page of the page is not affected by the inclusion of these taxes.  Includes in column (cl) baxes charged during the year, taxes charged to operations and other accounts through (s) accounts or column for the page of the		(2) A Resubmission		December 31, 2014 and acct charged)
Electric   Gas   Cher Utility Dept.   Dept.	ve details of the combined prepaid and accrued tax accounts and a sales taxes which have been charged to the accounts to which toote and designate whether estimated or actual amounts. clude on this page, taxes paid during the year and charged direct noting of this is not affected by the inclusion of these taxes. Clude in column (d) taxes charged during the year, taxes charged on of prepaid taxes charged to current year, and (c) taxes paid an	d show the total taxes charged to oper the taxed material was charged. If the t to final accounts, (not charged to pre	rations and other accounts during the yeactual or estimated amounts of such the paid or accrued taxes). Enter the amounts of such that accounts (a) accruals credited to taxes accounts other than accrued and prepaid to	vear. Do not include gasoline and axes are known, show the amounts in a unts in both columns (d) and (e). The crued, (b) amounts credited to the
Account 408.1,	RIBUTION OF TAXES CHARGED (Show utility department when	re applicable and account charged.)		
2	(Account 408.1, 409.1)	(Account 408.1, 409.1)	(Account 408.1, 409.1)	Other Income and Deductions (Account 408.2, 409.2) (I)
3				
5         6				
6		\$ 456,912		
7				
9				
10				
11				
13				
14				
15				
16				
18				
19				
20				
22				
23				
25          26          27          28          29          30          31          32          33          34          35          36          37          38          39	-			
26				
27        28        29        30        31        32        33        34        35        36        37        38        39				
31        32        33        34        35        36        37        38        39				
31        32        33        34        35        36        37        38        39				
31        32        33        34        35        36        37        38        39				
32				
33				
36				
36				
37				
39				
	TOTAL	\$ 456,912	\$ -	\$ -
	TOTAL	\$ 456,912	\$ -	\$ -

ame of Respondent    This report is:   Date of Report   Year/Period of Report									
	(2) A Resubmission March 31, 2015 December 31, 2014  Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)								
Enter a Do not uthority. Show i umber of For any of Items	any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). Inter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. To not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing								
ISTRIBL	UTION OF TAXES CHARGE	D (Show utility department where							
	Extraordinary Items	Other Utility Opn.	Adjustment to Ret.	Other	State/Local				
Line	(Account 409.3)	Income	Earnings		Income Tax				
No.		(Account 408.1, 409.1)	(Account 439)		Rate				
	(m)	(n)	(o)	(p)	(q)				
1									
2									
3									
4									
5									
6									
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35									
36 37									
38									
39									
•	TOTAL								
	IVIAL		<u> </u>	I	1				

Name Liberty	of Respondent Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) 🖾 An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Accumulated Deferred Income T	(2) A Resubmission	March 31, 2015	December 31, 2014
1. Rep 2. At O	ort the information called for below concerning the respondent's accounting for defether (Specify), include deferrals relating to other income and deductions.			accelerated amortization.
Line No.	Account Subdivisions	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 282			
2	Electric	N/A		
3	Gas			
<u>4</u> 5	Total (Enter Total of lines 2 thru 4)			
6	Total (Little Total of lifes 2 tillu 4)			
7	TOTAL Account 282 (Enter Total of lines 5 thr			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax		<u> </u>	

Name Liberty	of Respondent y Utilities (Midstates Na	tural Gas) Corp. d/b/a Libe		This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014			
3 Pro	Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)  Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the								
respor	spondent estimates could be included in the development of jurisdictional recourse rates.								
	Changes during	Changes during	Adjustments	Adjustments	Adjustments	Adjustments	5.1		
Line No.	Year Amounts Debited to Account 410.2	Year Amounts Credited to Account 411.2	Debits Acct. No.	Debits Amount	Credits Account No.	Credits Amount	Balance at End of Year		
	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	(0)	(1)	(9)	(11)	(1)	U)	(11)		
2	N/A								
3									
5									
6									
7									
8									
9 10									
11									

Name of Liberty L	Respondent Itilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Accumulated Defe	(2) ☐ A Resubmission  erred Income Taxes-Other (Accou	March 31, 2015	December 31, 2014
1. Repor	t the information called for below concerning the respondent's account	ing for deferred income taxes relatir	ng to amounts recorded in Account	283.
2. At Oth	ner (Specify), include deferrals relating to other income and deductions.			
Charles	Account Subdivisions	Balance at	Changes During Year	Changes During Year
Line No.		Beginning of Year	Amounts Debited to	Amounts Credited to
		5. Foa.	Account 410.1	Account 411.1
	(-)	4.5	(-)	4.0
4	(a)	(b)	(c)	(d)
1	Account 283	N/A		
3	Electric Gas	N/A		
4	loas			
5	Total (Total of lines 2 thru 4)			
6	Total (Total of lines 2 tind 4)			
7	TOTAL Account 283 (Total of lines 5 thru			
8	Classification of TOTAL			
9	Federal Income Tax			
10	State Income Tax			
11	Local Income Tax			
	jessa, moonio Tax	1	<u> </u>	

Name o	of Respondent Utilities (Midstates Natural Ga	s) Corp. d/b/a Liberty Utilities			This report is: (1)  An Original (2)  A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of		
Liborty						March 31, 2015	December 31, 2014		
3. Prov	Accumulated Deferred Income Taxes-Other (Account 283) (continued)  Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the								
respon	spondent estimates could be included in the development of jurisdictional recourse rates.								
	Changes during	Changes during	Adjustments	Adjustments	Adjustments	Adjustments	5.1		
Line No.	Year Amounts Debited	Year Amounts Credited	Debits	Debits	Credits	Credits	Balance at End of Year		
	to Account 410.2	to Account 411.2	Acct. No.	Amount	Account No.	Amount	2.10 0. 100.		
	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1			(9)			W/			
2	N/A								
3									
4									
5									
6 7									
8									
9									
10									
11									

er	ty Utilities (Midstates Natural Gas) Con	rp. d/b/a Liberty Utiliti	es		(1) An Original (2) A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
			Other Regulatory Lia	abilities (Account 2		Maron 61, 2016	
lu Fo Mi Pr	port below the details called for concedable in other amounts).  r regulatory liabilities being amortized, nor items (5% of the Balance at End opvide in a footnote, for each line item, nission order, court decision).	show period of amor f Year for Account 25	tization in column (a). 4 or amounts less than	n \$250,000, whichev	er is less) may be gro	ouped by classes.	
e	Description and Purpose of Other Regulatory Liabilities	Balance at Beginning of Current Quarter/Year	Written off during Quarter/Period Account Credited	Written off During Period Amount Refunded	Written off During Period Amount Deemed Non-Refundable	Credits	Balance at End of Current Quarter/Year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	254.0 Other Regulatory Liabilities	-					-
<u>-</u>	254.3 Excess Earnings	12,360,833				(1,630,000)	10,730,833
ļ	254.4 Current Reg. Liab - Deferred Gas Costs	, ,				31,088	31,088
;	Cus Costs						
) 7							
<u>/</u> 3		-					
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1 2 3 4 5 6 7 8 9 0 1 2 3 4							
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	Total						10,761,921

Name	e of Respondent		This report is:	Date of Report	Year/Period of Report				
Liber	ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilitie	es	(1) An Original	(Mo, Da, Yr)	End Of				
			(2) A Resubmission	March 31, 2015	December 31, 2014				
1 Re	Gas Operating Revenues  Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.								
2. Re	evenues in columns (b) and (c) include transition costs from	upstream pipelines.							
3. Otl	her Revenues in columns (f) and (g) include reservation cha	arges received by the pipelin	ne plus usage charges, less i	revenues reflected in colum	ns (b) through (e). Include in				
colun	nns (f) and (g) revenues for Accounts 480-495.	Revenues for	Revenues for	Revenues for	Revenues for				
Line	Title of Account	Transition	Transition	GRI and ACA	GRI and ACA				
No.		Costs and	Costs and						
		Take-or-Pay	Take-or-Pay						
		Amount for	Amount for	Amount for	Amount for				
		Current Year	Previous Year	Current Year	Previous Year				
	(a)	(b)	(c)	(d)	(e)				
1	480 Residential Sales	51,897,189	47,375,071						
2	481 Commercial and Industrial Sales	29,117,458	25,414,960						
3	482 Other Sales to Public Authorities		51,076						
4	483 Sales for Resale								
5	484 Interdepartmental Sales								
6	485 Intracompany Transfers								
7	487 Forfeited Discounts	-	33,279						
8	488 Miscellaneous Service Revenues	745,706	299,816						
	489.1 Revenues from Transportation of Gas of Others	740,700	233,010						
9	Through Gathering Facilities								
10	489.2 Revenues from Transportation of Gas of Others								
10	Through Gathering Facilities								
11	489.3 Revenues from Transportation of Gas of Others	3,582,849	3,334,488						
	Through Gathering Facilities	0,002,010	0,001,100						
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	46,455	47,550						
19	Subtotal:	85,389,657	76,556,242						
20	496 (Less) Provision for Rate Refunds								
21	TOTAL:	85,389,657	76,556,242						
		30,000,001	. 0,000,2 .2						

	of Respondent	ural Caa) Cara d/b/a Lib	orty I Itilition	I his report is:	Date of Report	Year/Period of Report		
Liberty	Utilities (Midstates Nat	ural Gas) Corp. d/b/a Lib	erty Utilities	(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	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 l	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.							
o. Rep	on the revenue nom ha	ansportation services tha	t are buildled with storag	e services as transporta	dion service revenue.			
	Other	Other	Total	Total	Dekatherm of	Dekatherm of		
Lina	Revenues	Revenues	Operating Revenues	Operating Revenues	Natural Gas	Natural Gas		
Line No.			Revenues	Revenues				
	Amount for	Amount for	Amount for	Amount for	Amount for	Amount for		
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year		
	(f)	(g)	(h)	(i)	(j)	(k)		
1					5,760,977	5,152,787		
3					3,900,868	3,402,106		
4								
5								
6								
7								
8								
9								
10					6,370,680	6,409,811		
12					0,570,000	0,400,011		
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						Period of Report		
Liberty	Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	End C	ember 31, 2014		
	Other Gas Revenues (Account 495)							
	below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Groups and applied the purple of transactions	up all tra	ansactions below \$250,	000				
in one a	amount and provide the number of items.							
	Description of Transaction				_	Amount		
Line	Description of Transaction					(in dollars)		
No.						,		
	(a)					(b)		
1	Commissions on Sale or Distribution of Gas of Others					(b)		
	Compensation for Minor or Incidental Services Provided for Others				\$	13,456		
	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale				Ψ	13,430		
	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments							
	Miscellaneous Royalties							
	Revenues from Dehydration and Other Processing of Gas of Others except as provided for	in the In	structions to Account 4	95				
	Revenues for Right and/or Benefits Received from Others which are Realized Through Res							
	Gains on Settlements of Imbalance Receivables and Payables	ou. o.,, 2	orolopinom, and bonn	monation voltares				
	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associate	ed with	Cash-out Settlements		\$	32,999		
	Revenues from Shipper Supplied Gas					,		
	Other revenues (Specify):							
12								
13								
14								
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16								
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18								
19					<u> </u>			
20								
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22					<u> </u>			
23					-			
24 25								
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35					<u> </u>			
36								
37					<u> </u>			
38								
39					<u> </u>			
	Total				\$	46,455		

Nam Liber	e of Respondent ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Discounted Rate	Services and Negoti	ated Rate Services	Water 51, 2015	December 31, 2014
2. In 3. In	column b, report the revenues from discounted rate services. column c, report the volumes of discounted rate services. column d, report the revenues from negotiated rate services. column e, report the volumes of negotiated rate services.	, <u></u>	<u> </u>		
Line	Account	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
No.	(6)	Revenue (b)	Volumes	Revenue	Volumes
	(a)	(Δ)	(c)	(d)	(e)
1					
2					
3					
<u>4</u> 5					
6 7					
8					
9					
10					
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35 36					
37					
38					1
39					
55	Total				

me of Respondent erty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) An Original (2) A Result A R	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of December 31, 2014
Gas Operation and Mai		Water 51, 2015	December 51, 2014
n column b, report the revenues from discounted rate services. n column c, report the volumes of discounted rate services. n column d, report the revenues from negotiated rate services. n column e, report the volumes of negotiated rate services.	•		
Account		Amount for	Amount for
e		Current Year	Previous Year
		(b)	(0)
` '		(b)	(c)
•			
·			
·			
·			
•			
			_
-			
·			
TOTAL Maintenance (Total of lines 20 thru 28)			
·			<u>-</u>
	Column b, report the revenues from discounted rate services. In column b, report the revenues from discounted rate services. In column c, report the volumes of discounted rate services. In column d, report the revenues from negotiated rate services. In column d, report the revenues from negotiated rate services. In column e, report the volumes of negotiated rate services. In column e, report the volumes of negotiated rate services.  Account  Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production  B1. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  754 Field Compressor Station Expenses  755 Field Compressor Station Expenses  756 Field Measuring and Regulating Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance Supervision and Engineering  762 Maintenance of Structures and Improvements  763 Maintenance of Field Lines  764 Maintenance of Field Lines  765 Maintenance of Field Measuring and Regulating Station Equipment  766 Maintenance of Field Measuring and Regulating Station Equipment  767 Maintenance of Purification Equipment  768 Maintenance of Other Equipment  769 Maintenance of Other Equipment  769 Maintenance of Other Equipment	ary Utilities (Midstates Natural Gas) Corp. drb/a Liberty Utilities  Gas Operation and Maintenance Expenses  n column b, report the revenues from discounted rate services. n column c, report the volumes of discounted rate services. n column d, report the revenues from negotiated rate services. n column d, report the volumes of negotiated rate services.  Account  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering  751 Production Maps and Records  752 Gas Well Expenses  753 Field Lines Expenses  755 Field Compressor Station Expenses  756 Field Measuring and Regulating Station Expenses  757 Purification Expenses  758 Gas Well Royalties  759 Other Expenses  760 Rents  TOTAL Operation (Total of lines 7 thru 17)  Maintenance  761 Maintenance of Producing Gas Wells  765 Maintenance of Field Lines  766 Maintenance of Field Compressor Station Equipment  768 Maintenance of Field Compressor Station Equipment  768 Maintenance of Other Equipment  768 Maintenance of Other Equipment  768 Maintenance of Other Equipment  769 Maintenance of Other Equipment  760 TOTAL Maintenance of Other Equipment  768 Maintenance of Other Equipment  769 Maintenance of Other Equipment  769 Maintenance of Other Equipment	erty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities  Gas Operation and Maintenance Expenses  n column b, report the revenues from discounted rate services. n column c, report the volumes of discounted rate services. n column d, report the revenues from discounted rate services. n column d, report the revenues from discounted rate services. n column d, report the revenues from discounted rate services. n column e, report the revenues from discounted rate services. n column e, report the revenues from discounted rate services.  Account  Account  Account  Account  Account  Amount for Current Year  (a)  1. PRODUCTION EXPENSES  A. Manufactured Gas Production  Manufactured Gas Production (Submit Supplemental Statement)  B. Natural Gas Production and Gathering  Operation  750 Operation Supervision and Engineering 751 Production Maps and Records 752 Gas Well Expenses 753 Field Lines Expenses 753 Field Compressor Station Expenses 755 Field Compressor Station Expenses 756 Field Measuring and Regulating Station Expenses 758 Gas Well Royalties 759 Other Expenses 750 Other Expenses 750 Other Expenses 750 Other Expenses 750 Other Expenses 751 Production Maps and Regulating Station Expenses 752 Other Expenses 753 Field Lines Expenses 754 Field Compressor Station Fuel and Power 755 Field Measuring and Regulating Station Expenses 756 Rents TOTAL Operation (Total of lines 7 thru 17) Maintenance 751 Maintenance of Dried Compressor Station Equipment 752 Maintenance of Preducing Gas Wells 753 Maintenance of Preducing Gas Wells 754 Maintenance of Preducing Gas Wells 755 Maintenance of Preducing Gas Wells 756 Maintenance of Preducing Gas Megliating Station Equipment 758 Maintenance of Drield Compressor Station Equipment 758 Maintenance of Other Expenses 758 Maintenance of Other Equipment

Name	lame of Respondent This report is: iberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities (1) ⊠ An Original		Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
LIDEI	ty Othities (Midstates Natural Gas) Corp. 0/b/a Liberty Othities	(2) A Resubmission	March 31, 2015	December 31, 2014
	Gas Operation and Maintena	ince Expenses(continued)	1	
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
31	B2. Products Extraction		(~)	(0)
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 50	784 Maintenance Supervision and Engineering			
51	785 Maintenance of Structures and Improvements  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 Libert	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) 🖾 An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Gas Operation and Maintena	(2) A Resubmission	March 31, 2015	December 31, 2014
	Account	nee Expenses (continu	Amount for	Amount for
Line			Current Year	Previous Year
No.				
	(a)		(b)	(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		499,107	(49,193)
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		56,219,638	42,939,044
74	804.1 Liquefied Natural Gas Purchases			<u> </u>
75	805 Other Gas Purchases		1,470	(387)
76	(Less) 805.1 Purchases Gas Cost Adjustments		(3,574,638)	102,766
77	TOTAL Purchased Gas (Total of lines 68 thru 76)		53,145,577	42,992,230
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)		-	-

	e of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Gas Operation and Maintenan			December 61, 2014
Line No.	Account		Amount for	Amount for Previous Year
	(a)		(b)	(c)
86	808.1 Gas Withdrawn from Storage-Debit		12,507,985	15,187,710
87	(Less) 808.2 Gas Delivered to Storage-Credit		(14,170,083)	(13,374,606)
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		-	(57,248)
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)		-	(57,248)
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95	)	51,483,478	44,748,086
97	TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96)		51,483,478	44,748,086
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EX	PENSES		
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)		-	-

	of Respondent	This report is:	Date of Report	Year/Period of Report
Libert	y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) ⊠ An Original (2) ☐ A Resubmission	(Mo, Da, Yr) March 31, 2015	End Of December 31, 2014
	Gas Operation and Maint			2000111201 01, 2011
	Account		Amount for	Amount for
Line No.			Current Year	Previous Year
140.				
	(a)		(b)	(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 Equipm	nent		
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	d 124)	-	-
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses		-	118
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)		-	118
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)		-	118

	of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Gas Operation and Mainte	enance Expenses (co	ontinued)	
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
147	C. Liquefied Natural Gas Terminaling and Processing Expens	es		
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			
169 170	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment	•		
172	847.5 Maintenance of Measuring and Regulating Equipmen 847.6 Maintenance of Compressor Station Equipment	L		
173	847.7 Maintenance of Compressor Station Equipment			
174	847.8 Maintenance of Other Equipment			
_	TOTAL Maintenance (Total of lines 167 thru 174)		_	_
	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of	lines 165 and 175)	-	_
	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176		_	118
177	TOTAL Natural Gas Storage (Total of lifles 123, 140, and 170	)	-	110

	of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Gas Operation and Mainten			December 31, 2014
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
178	3. TRANSMISSION EXPENSES		(5)	(0)
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	112,968
196	864 Maintenance of Compressor Station Equipment		7	,
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	112,968
201	TOTAL Transmission Expenses (Total of lines 191 and 200)		2,000	112,968
202	4. DISTRIBUTION EXPENSES		,	,
203	Operation			
204	870 Operation Supervision and Engineering		107,466	-
205	871 Distribution Load Dispatching		66,905	40,183
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
Ь			L	1

Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Gas Operation and Maintena	nce Expenses(contir	nued)	
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
208	874 Mains and Services Expenses		3,063,924	3,205,574
209	875 Measuring and Regulating Station Expenses-General		45,500	22,138
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		540,469	521,218
213	879 Customer Installations Expenses			
214	880 Other Expenses		-	57,248
215	881 Rents		575	774
216	TOTAL Operation (Total of lines 204 thru 215)		3,824,839	3,847,135
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements			
220	887 Maintenance of Mains		12,047	3,900
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 Chec	k Station		
225	892 Maintenance of Services		13,098	2,726
226	893 Maintenance of Meters and House Regulators		5,037	3,246
227	894 Maintenance of Other Equipment		2,020	3,629
228	TOTAL Maintenance (Total of lines 218 thru 227)		34,090	13,501
229	TOTAL Distribution Expenses (Total of lines 216 and 228)		3,858,929	3,860,635
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision		-	-
233	902 Meter Reading Expenses		467,553	503,611
234	903 Customer Records and Collection Expenses		1,716,854	51,781

	of Respondent / Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
	Gas Operation and Maintenar		I March 31, 2013	December 31, 2014
Line No.	Account		Amount for Current Year	Amount for Previous Year
	(a)		(b)	(c)
235	904 Uncollectible Accounts		971,727	768,619
236	905 Miscellaneous Customer Accounts Expenses			
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)		3,156,134	1,324,011
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision		-	(10,200)
241	908 Customer Assistance Expenses		1,036,325	763,987
242	909 Informational and Instructional Expenses		76,253	66,049
243	910 Miscellaneous Customer Service and Informational Expenses		-	334
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 2	243)	1,112,578	820,169
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision		-	-
248	912 Demonstrating and Selling Expenses		658	608
249	913 Advertising Expenses		15,154	25,869
250	916 Miscellaneous Sales Expenses		-	2,137
251	TOTAL Sales Expenses (Total of lines 247 thru 250)		15,812	28,614
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries		1,607,131	966,982
255	921 Office Supplies and Expenses		1,279,610	1,787,653
256	(Less) 922 Administrative Expenses Transferred-Credit		(473,603)	(402,003)
257	923 Outside Services Employed		4,185,693	3,724,202
258	924 Property Insurance		352,740	491,285
259	925 Injuries and Damages		3,178	130
260	926 Employee Pensions and Benefits		2,354,719	2,392,618
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses		171,528	
263	(Less) 929 Duplicate Charges-Credit		-	-
264	930.1General Advertising Expenses		844	2,701
265	930.2Miscellaneous General Expenses		101,289	71,434
266	931 Rents		241,485	255,409
267	TOTAL Operation (Total of lines 254 thru 266)		9,824,614	9,290,410
268	Maintenance			
269	932 Maintenance of General Plant		3,486	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)		9,828,100	9,290,410
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and	270)	69,457,031	60,185,011
271	1017L 0d3 0divi Expenses (10tal 01 lines 31,111,201,223,231,244,201, and	210)	03,407,001	00,100,011

	Respondent tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) ⊠ An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Employee Pensions and B	(2) A Resubmission	March 31, 2015	December 31, 2014
	Employee Pensions and B	enerits (Account 926)		
1. Repor	t below the items contained in Account 926, Employee Pensions and	d Benefits.		
	Expense			Amount
Line	·			
No.	(a)			(b)
1	Pensions – defined benefit plans			(b) \$ 380,937
2	Pensions – other			\$ -
3	Post-retirement benefits other than pensions (PBOP)			\$ 155,151
4	Post- employment benefit plans			\$ -
5 6	Other (Specify) Medical			\$ 773,634 \$ 1,043,969
7	Group Life Insurance			\$ 1,043,969
8				1,020
9				
10				
11 12				
13				
14				
15				
16 17				
18				
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21 22				
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26 27				
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30				
31				
32 33				
34				
35				
36				
37 38				
39				_
	Total			\$ 2,354,719
1				1

	of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is:	Date of Report (Mo, Da, Yr)	End Of	eriod of Report
	Charges for Outside Professional and Othe	(2) A Resubmission	March 31, 2015	Dec	ember 31, 2014
rende individ excep (a) N (b) T 2. Sur 3. Tot 4. Cha	port the information specified below for all charges made during the year included in any account (in services include rate, management, construction, engineering, research, financial, valuation, legal, tred for the respondent under written or oral arrangement, for which aggregate payments were made dual (other than for services as an employee or for payments made for medical and related services to those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Relatame of person or organization rendering services. To cotal charges for the year.  In under a description "Other", all of the aforementioned services amounting to \$250,000 or less. all under a description "Total", the total of all of the aforementioned services.  arges for outside professional and other consultative services provided by associated (affiliated) cording to the instructions for that schedule.	accounting plant accounts) for accounting, purchasing, are during the year to any cor ) amounting to more than \$ sted Activities.	dvertising,labor relations, ar poration partnership, organi :250,000, including payment	nd public re zation of and ts for legisla	elations, ny kind, or ative services,
	Item				Amount
Line					
No.	(a)				(b)
1	ACTUARIAL CONSULTING SERVICES			\$	2,590
2	ASPHALT MAINTENANCE LLC			\$	1,754
3	BAER & EDINGTON LLC			\$	12,500
4	BROWN WINICK ATTORNEYS AT LAW			\$	46,492
5	CERIDIAN			\$	14,576
6	DAN'S OVERHEAD DOORS AND MORE, INC			\$	616
7	DUFF & PHELPS LLC			\$	44,950
8	EMPLOYMENT SCREENING SERVICES, INC.			\$	2,417
9	EQUIFAX INFORMATION SVCS LLC			\$	3,634
10	ERNST & YOUNG LLP			\$	29,945
11	FISCHER & DORITY, P.C.			\$	104,641
12	GELBER & ASSOCIATES CORPORATION			\$	76,497
13	HARRISBURG DAILY REGISTER			\$	160
14	HENRY, JOYETTE			\$	2,252
15	HIRERIGHT			\$	5,359
16	HUSCH BLACKWELL LLP			\$	16,327
17	J J KELLER & ASSOCIATES INC			\$	3,919
18	JON S PETERS DBA X-GROUP			\$	80
19	JONES SERVICE			\$	52
20	KOR TERRA, INC.			\$	12,817
21	LIBERTY UTILITIES CANADA CORP			\$	1,256,427
22	LOOP, DONNA			\$	195
23	MANPOWER INC			\$	213,943
24	MCGRAW HILL COMPANIES			\$	3,000
25	MCR PERFORMANCE SOLUTIONS LLC			\$	12,968
26	MISSOURI ENERGY DEVELOPMENT ASSOCIATION			\$	1,500
27	OGENOS, INC			\$	-
28	PARADIGM LIAISON SERVICES LLC			\$	50,257
29	PICKETT, CHANEY & MCMULLEN LLP			\$	10,075
30	SERVICEMASTER COMMERCIAL SOLUTIONS			\$	6,760
31	SOUTHERN ILLINOISIAN			\$	376
32	SUSSEX ECONOMIC ADVISORS, LLC			\$	8,675
33	SYSTRENDS USA			\$	705
34	UTILITY SAFETY AND DESIGN INC			\$	3,270
35	ZUMPANO PATRICIOS WINKER AND BRESNAHAN LLC			\$	158,086
36	OTHERS			\$	114,909
37					
38					
39					
40	TOTAL			\$	2,222,724
l					

ibe	e of Respondent ty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) An Original	Date of Report (Mo, Da, Yr)	End Of	
	Transaction	(2) A Resubmission ons with Associated (Affiliated) Companies	March 31, 2015	Dece	mber 31, 2014
2. St 3. To	eport below the information called for concerning all goods or ser im under a description "Other", all of the aforementioned goods a stal under a description "Total", the total of all of the aforemention there amounts billed to or received from the associated (affiliated	vices received from or provided to associated (affiliated and services amounting to \$250,000 or less. led goods and services.	-		
Line	Description of the Good or Service	Name of Associated/Affiliated Company	Account(s) Charged or Credited	C	Amount Charged or Credited
No.	(a)	(b)	(c)		(d)
	Goods or Services Provided by Affiliated Company				
2					
	Liberty Utilities - Labor	Liberty Utilities Canada Corp.	9201, 9204	\$	602,581
	Liberty Utilities - Non-Labor	Liberty Utilities Canada Corp.	9231, 9234	\$	1,541,210
	APUC - Labor	Algonquin Power & Utilities Corp.	9202	\$	137,721
	APUC - Non Labor	Algonquin Power & Utilities Corp.	9232	\$	425,043
7	Energy Procurement	Liberty Utilities (EnergyNorth Natural Gas) Corp.	9230	\$	1,205,421
9					
10				+	
11					
12					
13					
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16					
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18					
19					
20	Goods or Services Provided for Affiliated Company				
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38 39	I				

Name of Respondent		This report is:	Date of Report	Year/Period of Report
Liberty U	ilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) An Original (1) A Resubmission	(Mo, Da, Yr) 42,094	End Of December 31, 2014
	Gas Account - Natural Gas	ربه ۱۱	12,001	D00011101 01, 2014
2. Natura 3. Enter ii 4. Enter ii 5. Indicat 6. If the rr 7. Indicat jurisdictic distributic the repor 8. Indicat compress year whic 10. Also i	rpose of this schedule is to account for the quantity of natural gas received and delivered by the respoi gas means either natural gas unmixed or any mixture of natural and manufactured gas. In column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and do no column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipt ein a footnote the quantities of bundled sales and transportation gas and specify the line on which suc espondent operates two or more systems which are not interconnected, submit separate pages for this e by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regular pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantition facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or ing pipeline, and (3) the gathering line quantities that were not destined for interstate market or that we ein a footnote the specific gas purchase expense account(s) and related to which the aggregate volume ein a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the same reporting year, (2) the system supply quantities in the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities the volumes of pipeline production field sales that are included in both the company's total sales and as necessary to the footnotes.	eliveries. Its and deliveries. In quantities are listed. In purpose. Ilatory costs by showing (1) es that the reporting pipellin or intrastate facilities, but not are not transported through nes reported on line No. 3 riche reporting year and also of gas that are stored by the quantities.	e transported or sold through of through any of the inters any interstate portion of the elate. reported as sales, transpor- te reporting pipeline during	igh its local tate portion of e reporting pipeline. tation and the reporting
				_
Line	ltem	Ref. Page No. of (FERC Form Nos. 2/2-A)	Total Amount of Dth Year to Date	Current Three Months Ended Amount of Dth
No.	(a)	(b)	(0)	Quarterly Only
01 Name	(a) of System:	(D)	(c)	
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		16,027,394	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305		
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328		
10	Gas Received as Imbalances (Account 806)	328		
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for			
15 16	Total Receipts (Total of lines 3 thru 15)		16,027,394	
17	GAS DELIVERED		10,021,394	
18	Gas Sales (Accounts 480-484)		15,923,313	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303	10,020,010	
20	Deliveries of Gas Transported for Others (Account 489.2)	305		
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328		
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509		
29				
30	Total Deliveries (Total of lines 18 thru 29)		15,923,313	
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		104,081	
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		16,027,394	

	of Respondent / Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is:  (1) ☑ An Original  (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Shipper Supplied Gas for			March 31, 2015	December 31, 2014
couriectific on I ad the de de On I rvice I-29. Indicate On I On I On I On I On I	contributed in columns (i), (k) and (i) the amount of fuel waived, discounted or redicted as part of a negotiated ricelumns (ii), (k) and (ii) the dekatherms, the dollar amount and the account(s) charged or credited.	2) the disposition of any exce- ition given to the gas used to nditions for gathering, product skatherms must be broken ou the should be reported in colur conditions for gathering, proc . The dollar amounts must be rates which should be reporte  ate agreement.  broken out by functional categ for the dispositions of gas lis for the sources of gas reporte	meet the deficiency, includation/ extraction/processing to by functional categories on (b) and (c). Unction/ extraction/process broken out by functional or din columns (f) and (g). To ory and whether recourse ted in column (a).	ding the accounting basis g, transmission, distribution Lines 2-6, 9-13, 16-21 ing, transmission, distribution at the accounting should discounting should discounting should discounting should discounting the accounting should discounting should be should discounting should discounting should be should discounting should be should be should be should discounting should be shoul	of the gas and the n and storage service and 24-29. ion and storage 13, 16-21 and close the account(s)
ne	Item	Month 1 Discounted rate Dth	Month 1 Negotiated Rate Dth	Month 1 Recourse Rate Dth	Month 1 Total Dth
).					
s	(a) SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)	(b)	(c)	(d)	(e)
_	Cathering				
_	Production/Extraction/Processing				
_	ransmission				
D	Distribution				
_	Storage				
_	otal Shipper Supplied Gas				
	ESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 20)				
-	Sathering				
) P	Production/Extraction/Processing				
Т	ransmission				
-	Distribution				·
-	Storage				
+	otal gas used in compressors				
	ESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER				
C	PERATIONS (LINE 29, PAGE 520) (Footnote)				
-	Cathering  Production/Extraction/Processing				
-	Production/Extraction/Processing Fransmission				
-	istribution				
+	Storage				
_	Other Deliveries (specify) (footnote details)				
_	otal Gas Used For Other Deliveries And Gas Used For Other Operations				
	.ESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
	Sathering				
Р	Production/Extraction/Processing				·
	ransmission				
D	Distribution				
	Ctorage				
_					
11	otal Gas Lost Aliu Oliaccouliteu Foi		<u> </u>		
9 C	otorage Other Losses (specify) (footnote details) Otal Gas Lost And Unaccounted For				

Name of Liberty Ut	Respondent ilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is:  (1) ⊠ An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Shipper Supplied Gas for	or the Current Quarter	(2) A Resubmission	March 31, 2015	December 31, 2014
	Item	Month 1	Month 1	Month 1	Month 1
Line	i.c.i.	Discounted rate  Dth	Negotiated Rate Dth	Recourse Rate Dth	Total Dth
No.	(a)	(b)	(0)	(d)	(e)
31	(a) NET EXCESS OR (DEFICIENCY)	(b)	(c)	(u)	(e)
	Gathering				
	Production/Extraction				
	Transmission				
	Distribution				
	Storage				
	Total Net Excess Or (Deficiency)				
	DISPOSITION OF EXCESS GAS:				
	Gas sold to others				
	Gas used to meet imbalances				
	Gas added to system gas				
	Gas added to system gas  Gas returned to shippers				
	Other (list)				
44	Other (list)				
45					
46					
47					
48					
49					
50					
	Total Disposition Of Excess Gas				
	GAS ACQUIRED TO MEET DEFICIENCY:				
	System gas				
	Purchased gas				
	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				
			<b>.</b>		
66					
67					
68					

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(s)
13/

Name of Liberty U	Respondent tilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) ⊠ An Original (2) □ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report End Of
	Shipper Supplied Gas fo	or the Current Quarter	(2) A Resubmission (continued)	March 31, 2015	December 31, 2014
Line No.	ltem	Month 2 Discounted rate Dth	Month 2 Negotiated Rate Dth	Month 2 Recourse Rate Dth	Month 2 Total Dth
	(a)	(p)	(q)	(r)	(s)
	NET EXCESS OR (DEFICIENCY)				
	Gathering Control of the control of				
	Production/Extraction				
	Transmission				
	Distribution Storage				
	Total Net Excess Or (Deficiency)				
	DISPOSITION OF EXCESS GAS:				
	Gas sold to others				
	Gas used to meet imbalances				
	Gas added to system gas				
	Gas returned to shippers				
	Other (list)				
44					
45					
46					
47					
48					
49					
50					
	Total Disposition Of Excess Gas				
	GAS ACQUIRED TO MEET DEFICIENCY:				
	System gas				
	Purchased gas Other (list)				
56	Other (list)				
57					
58					
59					
60					
61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

Shipper Supplied Ga: plied gas for the current quarter and gas consumed in pipeline operations, and (3) the source of gas used to meet any deficiency, the accounting reconsidited.  It only the dekatherms of gas provided by shippers under tariff terms and cleasor fuel, other operational purposes and lost and unaccounted for. The dincolor of the dollar amounts of gas provided by shippers under tariff terms and concentration of the dollar amounts of gas provided by shippers under tariff terms are or compressor fuel, other operational purposes and lost and unaccounted for the properties of the column (h) unless the company has discounted or negotiate my) and (n).  If the amount of fuel waived, discounted or reduced as part of a negotiated therms and dollar value of the excess or deficiency in shipper supplied gate dekatherms, the dollar amount and the account(s) credited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (network the dollar amount and the account(s) debited in Column (net	(2) the disposition of any expendition given to the gas use conditions for gathering, prose dekatherms must be broth should be reported in cold conditions for gathering, por. The dollar amounts must drates which should be reported in the dispositions of gas broken out by functional cold for the sources of gas reported in the grant gra	d to meet the deficiency, inc duction/ extraction/processi ken out by functional cate lumns (b) and (c). production/ extraction/proce ist be broken out by funct orted in columns (f) and (g) attegory and whether recou- listed in column (a).	cluding the accounting basis ng, transmission, distributior gories on Lines 2-6, 9-13, ssing, transmission, distribu- ional categories on Lines 2 . The accounting should dis	of the gas and the n and storage service 16-21 and 24-29. Ition and storage 2-6, 9-13, 16-21 and sclose the account(s)
plied gas for the current quarter and gas consumed in pipeline operations, and (3) the source of gas used to meet any deficiency, the accounting reco- edited. to not to not to not to not to not to not yet to not yet to expect to the consumer of the consu	(2) the disposition of any exgnition given to the gas use conditions for gathering , prose dekatherms must be broad conditions for gathering, por. The dollar amounts must drates which should be reported in conditions for gathering, por. The dollar amounts must drates which should be reported in the dispositions of gas robotones.  Month 3  Discounted rate  Dth	d to meet the deficiency, inc duction/ extraction/processi ken out by functional cate dumns (b) and (c). production/ extraction/proce sist be broken out by funct orted in columns (f) and (g) attegory and whether recou- listed in column (a). pried in column (a).  Month 3  Negotiated Rate Dth	Month 3 Recourse Rate Dth	n and storage service 16-21 and 24-29.  Ition and storage 2-6, 9-13, 16-21 and sclose the account(s)  Month 3 Total Dth
ressor fuel, other operational purposes and lost and unaccounted for. The in column (d) unless the company has discounted or negotiated rates what only the dollar amounts of gas provided by shippers under tariff terms are recompanied in column (h) unless the company has discounted or negotiated per reported in column (h) unless the company has discounted or negotiated m) and (n). For valuing the gas reported in Columns (f), (g) and (h). In the amount of fuel waived, discounted or reduced as part of a negotiated therms and dollar value of the excess or deficiency in shipper supplied gate dekatherms, the dollar amount and the account(s) credited in Column (near dekatherms, the dollar amount and the account(s) debited in Column (near dhaul and backhaul volume in Dths of throughput. It full explanation of the allocation process used in reported numbers in a formal latem.  [Item]  [a]  ED GAS (LINES 13 AND 14, PAGE 520)  FOR COMPRESSOR STATION FUEL (LINE 28, PAGE)	e dekatherms must be bro ch should be reported in co d conditions for gathering, or. The dollar amounts mu d rates which should be rep rate agreement. s broken out by functional co of for the dispositions of gas of or the sources of gas rep bettoote.  Month 3 Discounted rate Dth	ken out by functional cate lumns (b) and (c). rorduction/ extraction/proce list be broken out by funct orted in columns (f) and (g) ategory and whether recou- listed in column (a). orted in column (a).  Month 3  Negotiated Rate Dth	gories on Lines 2-6, 9-13, ssing, transmission, distribu ional categories on Lines 2 . The accounting should dis rrse rate, discounted or neg  Month 3 Recourse Rate Dth	16-21 and 24-29.  Ition and storage 2-6, 9-13, 16-21 and sclose the account(s)  gotiated rate.  Month 3 Total Dth
the reported in column (h) unless the company has discounted or negotiate m) and (n).  for valuing the gas reported in Columns (f), (g) and (h).  the amount of fuel waived, discounted or reduced as part of a negotiated therms and dollar value of the excess or deficiency in shipper supplied gable dekatherms, the dollar amount and the account(s) credited in Column (ne dekatherms, the dollar amount and the account(s) debited in Column (ne dekatherms, the dollar amount and the account(s) debited in Column (ne dekatherms, the dollar amount and the account(s) debited in Column (ne department of the allocation process used in reported numbers in a form of the allocation process used in reported numbers	d rates which should be reprate agreement. s broken out by functional cop for the dispositions of gas of the sources of gas reportnote.  Month 3 Discounted rate Dth	ategory and whether recoulisted in column (a).  orted in column (a).  orted in column (a).  Month 3  Negotiated Rate  Dth	. The accounting should discrete rate, discounted or neg  Month 3  Recourse Rate  Dth	gotiated rate.  Month 3 Total Dth
for valuing the gas reported in Columns (f), (g) and (h). ) the amount of fuel waived, discounted or reduced as part of a negotiated therms and dollar value of the excess or deficiency in shipper supplied gate dekatherms, the dollar amount and the account(s) debited in Column (near dekatherms, the dollar amount and the account(s) debited in Column (near dhaul and backhaul volume in Dths of throughput.  full explanation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a formulation of the allocation process used in reported numbers in a for	s broken out by functional coop for the dispositions of gas of the sources of gas reportnote.  Month 3 Discounted rate Dth	Month 3 Negotiated Rate Dth	Month 3 Recourse Rate Dth	Month 3 Total Dth
(a) ED GAS (LINES 13 AND 14 , PAGE 520) ion/Processing  oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE	Discounted rate Dth	Negotiated Rate Dth	Recourse Rate Dth	Total Dth
(a) ED GAS (LINES 13 AND 14 , PAGE 520) ion/Processing  oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE	Discounted rate Dth	Negotiated Rate Dth	Recourse Rate Dth	Total Dth
ED GAS (LINES 13 AND 14 , PAGE 520)  ion/Processing  oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE	(dd)	(ee)	(ff)	(99)
ED GAS (LINES 13 AND 14 , PAGE 520)  ion/Processing  oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE	(uu)	(66)	(1)	1 (99)
oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
oplied Gas FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
FOR COMPRESSOR STATION FUEL (LINE 28, PAGE				
ion/Processing				
ion/Processing				
compressors				
FOR OTHER DELIVERIES AND GAS USED FOR OTHER NE 29, PAGE 520) (Footnote)				
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ion/Processing				
cify) (footnote details)				
pecitive of the pecific of the pecif	fy) (footnote details) ther Deliveries And Gas Used For Other Operations UNACCOUNTED FOR (LINE 32, PAGE 520) Processing	fy) (footnote details) ther Deliveries And Gas Used For Other Operations UNACCOUNTED FOR (LINE 32, PAGE 520)  Processing  (footnote details)	fy) (footnote details) ther Deliveries And Gas Used For Other Operations UNACCOUNTED FOR (LINE 32, PAGE 520)  Processing  (footnote details)	fy) (footnote details)  ther Deliveries And Gas Used For Other Operations  UNACCOUNTED FOR (LINE 32, PAGE 520)  Processing  (footnote details)

Name Libert	of Respondent y Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014	
	Shipper Supplied Gas for t Item	Month 3 Discounted rate	Month 3 Negotiated Rate	Month 3 Recourse Rate	Month 3 Total	
Line No.		Dth	Dth	Dth	Dth	
	(a)	(dd)	(ee)	(ff)	(gg)	
31 32	NET EXCESS OR (DEFICIENCY) Gathering					
33	Production/Extraction					
34	Transmission					
35	Distribution					
36	Storage					
37 38	Total Net Excess Or (Deficiency) DISPOSITION OF EXCESS GAS:					
39	Gas sold to others					
40	Gas used to meet imbalances					
41	Gas added to system gas					
42	Gas returned to shippers					
43	Other (list)					
44						
45 46						
47						
48						
49						
50						
51	Total Disposition Of Excess Gas					
52	GAS ACQUIRED TO MEET DEFICIENCY:					
53 54	System gas Purchased gas					
55	Other (list)					
56						
57						
58						
59						
60						
61 62						
63						
64						
65	Total Gas Acquired To Meet Deficiency					

Name	e of Respondent	s Natural Gas) Corp	o d/b/a Liberty Utilit	ies		This report is: (1) ⊠ An Original (2) □ A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year/Period of Report End Of
Libort	y Clintico (Midolato)	o Hatarar Gao, Gorp	o. arb/a Elborty Guill		pplied Gas for the	(2) A Resubmission	a antinua d\	March 31, 2015		December 31, 2014
				Snipper Su	pplied Gas for the	Current Quarter (	continuea)			
			cted (Dollars)			Volume (in Dth		1 .		
l	Month 1	Month 1	Month 1	Month 1	Month 1	Month 1	Month 1	Month 1	Month 1	Month 1
Line	Discounted Rate	Negotiated Rate	Recourse rate	Total	Waived	Discounted	Negotiated	Total	Account(s)	Account(s)
No.	Amount (f)	Amount (g)	Amount (h)	Amount (i)	Dth (j)	Dth (k)	Dth (I)	Dth (m)	Debited (n)	Credited (o)
1										
2										
3										
4										
5 6										
7										
8										
9										
10										
11										
12										
14										
15										
16										
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19										
20										
22										
23										
24										
25										
26 27										
28										
29										
30										

Shipper Supplied Gas for the Current Quarter (continued)  Amount Collected (Dollars)  Month 1  Month 1	of Report er 31, 2014	Year/Period of End Of December 31	Date of Report (Mo, Da, Yr) March 31, 2015		This report is:  (1) ⊠ An Original  (2) □ A Resubmission  pplied Gas for the Current Quarter (continued)			Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities							
Month   Mont					(continued)	Current Quarter	pplied Gas for the	Shipper Sur			<del>-</del>				
32	ount(s)	Month Account Credited	Account(s)	Total	Month 1	Month 1 Discounted	Month 1 Waived	Month 1 Total	Month 1 Recourse rate	Month 1 Negotiated Rate	Discounted Rate				
33															
34															
36															
36         6				+											
37         38           39         8         9         1			<u> </u>	+											
39				1											
40         41         42         43         44<												38			
41         42         3         43         44 </th <th></th>															
42															
43         ————————————————————————————————————				+											
44         ————————————————————————————————————															
46         6															
47															
48       8       9        9       9       9       9       9       9       9       9       9       9       9       9       9       9       9        9												_			
49  <		<del>                                     </del>													
50         60<												_			
52           53         64         65 </th <th></th>															
53         64         65         66         67         68         68         68         68         68         68         68         69<												51			
54         65         60         60         60         61         61         62         63         64         64         60<					Ī		ı								
55		<del>                                     </del>													
56         6				-											
57															
59															
60     61       62     62       63     64															
61															
62       63       64				<del> </del>											
63       64	-														
65															
												65			

Name	e of Respondent	N		lette		This report is:		Date of Report		Year/Period of Report
Liber	ty Utilities (Midsta	tes Natural Gas) C	orp. d/b/a Liberty U	itilities		This report is: (1) ⊠ An Original (2) □ A Resubmission		(Mo, Da, Yr) March 31, 2015		End Of December 31, 2014
				Shipper Su	pplied Gas for the	e Current Quarter	(continued)	Maion 01, 2010		1 2000
				оприста	<u> </u>		(community)			
Line No.	Month 1 Discounted Rate Amount (t)	Amount Colle Month 1 Negotiated Rate Amount (u)	Month 1 Recourse rate Amount (v)	Month 1 Total Amount (w)	Month 1 Waived Dth (x)	Volume (in Dth Month 1 Discounted Dth (y)	Month 1 Negotiated Dth (z)	Month 1 Total Dth (aa)	Month 1 Account(s) Debited (bb)	Month 1 Account(s) Credited (cc)
1										
2										
3										
4										
5 6										
7										
8										
9										
10										
11										
12 13										
14										
15					ı	ı	ı	ı		
16										
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25 26										
27										
28										
29 30										
31										
32										
33										
34 35										
35					l .	l .	I	l .		l

Name	e of Respondent	s Natural Gas) Cor	n d/b/a Liborty Litil	tios		This report is: (1) ⊠ An Original (2) □ A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year/Period of Report End Of
Liber	y Otilities (Midstate	s Natural Gas) Cor	p. d/b/a Liberty Otti			(2) A Resubmission		March 31, 2015		December 31, 2014
		Amount Colle	octod (Dollars)	Shipper Su	pplied Gas for the	Volume (in Dth	(continued)		Month 2	Month 2
	Month 2	Month 2	Month 2	Month 2	Month 2	Month 2	Month 2	Month 2	Account(s)	Account(s)
Line	Discounted Rate	Negotiated Rate Amount (u)	Recourse rate	Total	Waived	Discounted	Negotiated	Total	Debited (bb)	Credited (cc)
No.	Amount (t)	Amount (u)	Amount (v)	Amount (w)	Dth (x)	Dth (y)	Dth (z)	Dth (aa)		
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										+
42										+
43										+
44										+
45										+
46										
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48										
49										_
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51										
52									1	
53										
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Name	e of Respondent tv Utilities (Midstate	s Natural Gas) Cor	p. d/b/a Liberty Utili	ties		This report is:		Date of Report		Year/Period of Report End Of
	,		,		pplied Gas for the	(1) An Original (2) A Resubmission	(continued)	(Mo, Da, Yr) March 31, 2015		December 31, 2014
							. ,			
	Month 3	Month 3	ected (Dollars) Month 3	Month 3	Month 3	Month 3	n) Not Collected Month 3	Month 3	Month 3 Account(s)	Month 3 Account(s) Credited (qq)
Line No.	Discounted Rate Amount (hh)	Negotiated Rate Amount (ii)	Recourse rate Amount (jj)	Total Amount (kk)	Waived Dth (II)	Discounted Dth (mm)	Negotiated Dth (nn)	Total Dth (oo)	Debited (pp)	Credited (qq)
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Name of Respondent	This report is:	Date of Report	Year/Period of Report
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) ⊠ An Original	(Mo, Da, Yr)	End Of
	(2) A Resubmission	March 31, 2015	December 31, 2014

Month   Mont	Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is: (1) (2)		March 31, 2015		Year/Period of Report End Of December 31, 2014	
Month 3   Month 3   Account(s)   Month 3   Account(s)   Month 3   Account(s)   Month 3   Amount (f)   Month 3   Amount (g)   Month 3   Month 3   Month 3   Total and the first of the f					Shipper Su	pplied Gas for the	Current Quarter (	continued)			
No. Amount (f) Amount (g) Amount (h) Amount (i) Dth (i) Dth (k) Dth (ii) Dth (m)		Month 3	Amount Colle	ected (Dollars)	Month 3	Month 3	Volume (in Dth	) Not Collected	Month 3	Month 3	Month 3
No. Amount (f) Amount (g) Amount (h) Amount (i) Dth (i) Dth (k) Dth (ii) Dth (m)	Line	Discounted Rate	Negotiated Rate	Recourse rate	Total	Waived	Discounted	Negotiated	Total	Debited (n)	Credited (o)
32         33           34         35           36         37           38         39           40         31           41         32           42         43           43         44           44         44           46         49           50         50           51         52           53         54           54         48           55         56           56         57           58         59           60         60           61         61           62         63           63         64	No.	Amount (f)	Amount (g)	Amount (h)	Amount (i)	Dth (j)	Dth (k)	Dth (I)	Dth (m)		
32         33           34         35           36         37           38         39           40         31           41         32           42         43           43         44           44         44           46         49           50         50           51         52           53         54           54         48           55         56           56         57           58         59           60         60           61         61           62         63           63         64	- 04										
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38         37           38         38           39         40           40         41           41         42           43         44           44         44           45         46           47         48           49         49           50         50           51         51           52         53           53         54           55         56           56         57           58         59           59         59           60         60           61         64           64         64											
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40       41       41       42       43       44       44       44       45       44       45       46       47       48       49       49       49       49       49       49       49       49       49       49       49       49       49       49       49       49       49       49       40 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
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46       47         47       48         49       49         50       51         52       53         53       54         55       55         56       57         58       59         60       60         61       62         63       64											
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Name of Respondent	This report is:	Date of Report	Year/Period of Report				
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	(1) 🖾 An Original	(Mo, Da, Yr)	End Of				
	(2) A Resubmission	March 31, 2015	December 31, 2014				
System Mans							

- 1. Furnish five copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.
- 2. Indicate the following information on the maps: (a) Transmission lines.
- (b) Incremental facilities.
- (c) Location of gathering areas.
- (d) Location of zones and rate areas. (e) Location of storage fields.
- (f) Location of natural gas fields.
- (g) Location of compressor stations.
- (h) Normal direction of gas flow (indicated by arrows). (i) Size of pipe.
- (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc. (k) Principal communities receiving service through the respondent's pipeline.
- 3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.
- 4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the

