

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 and 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

QUARTERLY/ANNUAL REPORT OF NON-MAJOR NATURAL GAS COMPANIES

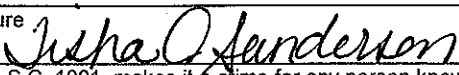
IDENTIFICATION

01 Exact Legal Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		02 Year/Period of Report End of December 31, 2014	
03 Previous Name and Date of Change (if name changed during year)			
04 Address of Principle Office at End of Year (Street, City, State, Zip Code) 2751 North High Street, Jackson, MO 63755.			
05 Name of Contact Person Tisha Sanderson		06 Title of Contact Person Senior Manager Finance	
07 Address of Contact Person (Street, City, State, Zip Code) 2751 North High Street, Jackson, MO 63755.			
08 Telephone of Contact Person, Including Area Code (573) 755-0105		09 This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	
		10 Date of Report (mo, da, yr) March 31, 2015	
11 Name of Officer Having Custody of the Books of Account Tisha Sanderson		12 Title of Officer Senior Manager Finance	
13 Address of Officer Where Books of Accounts Are Kept (Street, City, State, Zip Code) 2751 North High Street, Jackson, MO 63755.			
14 Name of State Where Respondent is Incorporated Missouri		15 Date of Incorporation (Mo, Da, Yr) May 10, 2011	
16 If applicable Reference Law Incorporate Under			
17 Explanation of Manner and Extent of Corporate Control (If the respondent controls or is controlled by any other corporation, business trust, or similar organization)			

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

18 Name Tisha Sanderson		19 Title Senior Manager Finance	
20 Signature 		21 Date Signed March 30, 2015	

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

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

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Comparative Balance Sheets (Assets and Other Debits) (Continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)			
45	Plant Materials and Operating Supplies (154)		\$ 7,175	
46	Merchandise (155)			
47	Other Materials and Supplies (156)			
48	Nuclear Materials Held for Sale (157)			
49	Allowances (158.1 and 158.2)		\$ -	
50	(Less) Noncurrent Portion of Allowances			
51	Stores Expense Undistributed (163)			\$ -
52	Gas Stored Underground-Current (164.1)	220	\$ 9,862,146	\$ 8,200,048
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220		
54	Prepayments (165)	230	\$ 507,761	\$ 606,628
55	Advances for Gas (166 thru 167)			
56	Interest and Dividends Receivable (171)			
57	Rents Receivable (172)			
58	Accrued Utility Revenues (173)		\$ 6,391,626	\$ 6,690,603
59	Miscellaneous Current and Accrued Assets (174)			
60	Derivative Instrument Assets (175)		\$ -	\$ 90,542
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		\$ -	\$ -
62	Derivative Instrument Assets - Hedges (176)		\$ -	\$ 20,021
63	(Less) Long-Term Portion of Derivative Instrument Assests - Hedges (176)		\$ -	\$ (20,021)
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		\$ 23,765,451	\$ 22,161,037
65	DEFERRED DEBITS			
66	Unamortized Debt Expense (181)			
67	Extraordinary Property Losses (182.1)	230		
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
69	Other Regulatory Assets (182.3)	232	\$ 1,428,105	\$ 144,957
70	Preliminary Survey and Investigation Charges (Electric)(183)			
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)			
72	Clearing Accounts (184)		\$ 3,490	\$ (28,846)
73	Temporary Facilities (185)			
74	Miscellaneous Deferred Debits (186)	233	\$ 313,973	\$ 24,435
75	Deferred Losses from Disposition of Utility Plant (187)			
76	Research, Development, and Demonstration Expend. (188)			
77	Unamortized Loss on Reacquired Debt (189)			
78	Accumulated Deferred Income Taxes (190)	234-235		
79	Unrecovered Purchased Gas Costs (191)		\$ 8,429,197	\$ 2,120,837
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		\$ 10,174,766	\$ 2,261,383
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		\$ 228,781,691	\$ 206,711,550
			\$ -	

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Ut		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Comparative Balance Sheets (Liabilities and Other Credits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance (d)
1	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		
6	Premium on Capital Stock (207)	252		
7	Other Paid-In Capital (208-211)	253	\$ 106,763,842	\$ 77,385,088
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	\$ 11,666,766	\$ 7,744,558
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)	117	\$ (492,782)	\$ 2,099,568
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		\$ 117,937,826	\$ 87,229,214
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-Dr (226)	258-259		
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 Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)		\$ 7,906,547	\$ 4,410,133
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)			

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Statement of Income (continued)

Line No.	Title of Account	Reference Page Number	Total Current Year to Date Balance for Quarter/Year	Total Prior Year to Date Balance for Quarter/Year	Current Three Months Ended Quarterly Only No Fourth Quarter	Prior Three Months Ended Quarterly Only No Fourth Quarter
(a)	(b)	(c)	(d)	(e)	(f)	
27	Net Utility Operating Income (Carried forward from page 114)		4,793,024	6,920,139		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues from Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)					
33	Revenues from Nonutility Operations (417)			-		
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)					
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)					
38	Allowance for Other Funds Used During Construction (419.1)		105,402	296,166		
39	Miscellaneous Nonoperating Income (421)		550	100		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Total of lines 31 thru 40)		105,952	296,266		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		(1,630,000)	(1,630,000)		
45	Donations (426.1)	340	40,573	57,236		
46	Life Insurance (426.2)					
47	Penalties (426.3)		4,550	28		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)					
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 Applicable 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)					
63	Amortization of Debt Disc. and Expense (428)	258-259				
64	Amortization of Loss on Recquired Debt (428.1)					
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259				
66	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)					
67	Interest on Debt to Associated Companies (430)	340	2,433,920	2,433,920		
68	Other Interest Expense (431)	340	71,482	46,040		
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(75,572)	(193,806)		
70	Net Interest Charges (Total of lines 62 thru 69)		2,429,831	2,286,154		
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		3,922,208	6,491,316		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)		-	-		
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		-	-		
78	Net Income (Total of lines 71 and 77)		3,922,208	6,491,316		

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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 account affected 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.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance
	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)			
10				
11	Dividends Declared-Common Stock (Account 438)			
12				
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		-	-
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1			
21	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)		7,744,558	1,253,124
23	Equity in Earnings for Year (Credit) (Account 418.1)		3,922,208	6,491,434
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year		11,666,766	7,744,558

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Statement of Cash Flows

1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
(3) Operating Activities - Other: Include gUns and losses pertUning to operating activities only. GUns and losses pertUning to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest pUd (net of amount capitalized) and income taxes pUd.
(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanations of codes)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
	(a)		
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	\$ 3,922,208	\$ 6,491,434
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	\$ 9,060,219	\$ 2,312,901
5	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			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	\$ (21,632,584)	\$ (18,938,641)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	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)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)		
39	Proceeds from Sales of Investment Securities (a)		

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Statement of Cash Flows (continued)

Line No.	Description (See Instructions for explanations of codes (a) This report is:	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables	\$ (6,588,439)	\$ 1,987,228
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			
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			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	\$ (1,100,721)	\$ (2,939,579)
75			
76	Cash and Cash Equivalents at Beginning of Period	\$ (742,398)	\$ 2,197,182
77			
78	Cash and Cash Equivalents at End of Period	\$ (1,843,119)	\$ (742,398)

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Notes to Financial Statements			

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.

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	\$ 34,680		
3	302 Franchises and Consents	\$ 196,299		
4	303 Miscellaneous Intangible Plant	\$ 75,287		
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	\$ 306,266	\$ -	
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325.1 Producing Lands			
9	325.2 Producing Leaseholds			
10	325.3 Gas Rights			
11	325.4 Rights-of-Way			
12	325.5 Other Land and Land Rights			
13	326 Gas Well Structures			
14	327 Field Compressor Station Structures			
15	328 Field Measuring and Regulating Station Equipment			
16	329 Other Structures			
17	330 Producing Gas Wells-Well Construction			
18	331 Producing Gas Wells-Well Equipment			
19	332 Field Lines			
20	333 Field Compressor Station Equipment			
21	334 Field Measuring and Regulating Station Equipment			
22	335 Drilling and Cleaning Equipment			
23	336 Purification Equipment			
24	337 Other Equipment			
25	338 Unsuccessful Exploration and Development Costs			
26	339 Asset Retirement Costs for Natural Gas Production and			
27	TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26)	\$ -	\$ -	
28	PRODUCTS EXTRACTION PLANT			
29	340 Land and Land Rights			
30	341 Structures and Improvements			
31	342 Extraction and Refining Equipment			
32	343 Pipe Lines			
33	344 Extracted Products Storage Equipment			

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)					
including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.					
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.					
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.					
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.					
Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	
1					
2				\$	34,680
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	\$ -	\$ -	\$ -	\$	-
28					
29				\$	-
30				\$	-
31				\$	-
32				\$	-
33				\$	-

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

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

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)					
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)		
81	TOTAL Nat'l Gas Storage and Processing Plant (Total of lines 57,	\$ -	\$ -		
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				
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				
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	\$ -	\$ -		
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		
101	381 Meters	\$ 9,122,972	\$ 3,640,990		
102	382 Meter Installations	\$ 20,477,810	\$ -		
103	383 House Regulators	\$ 3,281,406	\$ -		
104	384 House Regulator Installations	\$ 731,833	\$ -		
105	385 Industrial Measuring and Regulating Station Equipment	\$ 700,440	\$ 7,684		
106	386 Other Property on Customers' Premises				
107	387 Other Equipment	\$ 91,713	\$ 5,817		
108	388 Asset Retirement Costs for Distribution Plant				
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	\$ 150,338,961	\$ 10,537,967		
110	GENERAL PLANT				
111	389 Land and Land Rights	\$ 103,377	\$ -		
112	390 Structures and Improvements	\$ 2,805,741	\$ 7,057,656		
113	391 Office Furniture and Equipment	\$ 687,324	\$ 1,326,079		
114	392 Transportation Equipment	\$ 513,666	\$ 2,138,521		
115	393 Stores Equipment	\$ 24,891	\$ -		
116	394 Tools, Shop, and Garage Equipment	\$ 1,163,339	\$ 616,500		
117	395 Laboratory Equipment	\$ 1,631	\$ -		
118	396 Power Operated Equipment	\$ 599,394	\$ 866,443		
119	397 Communication Equipment	\$ 85,231	\$ 27,371		
120	398 Miscellaneous Equipment	\$ 1,786,546	\$ 156,194		
121	Subtotal (Enter Total of lines 111 thru 120)	\$ 7,771,140	\$ 12,188,765		
122	399 Other Tangible Property	\$ 16,959,990	\$ 1,107,915		
123	399.1 Asset Retirement Costs for General Plant				
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	\$ 24,731,131	\$ 13,296,680		
125	TOTAL (Accounts 101 and 106)	\$ 228,032,867	\$ 23,661,674		
126	Gas Plant Purchased (See Instruction 8)				
127	(Less) Gas Plant Sold (See Instruction 8)				
128	Experimental Gas Plant Unclassified				
129	TOTAL Gas Plant In Service (Enter Total of lines 125 thru 128)	\$ 228,032,867	\$ 23,661,674		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Gas Plant in Service (Accounts 101, 102, 103, and 106)(continued)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
81	\$ -	\$ -	\$ -	\$ -
82				
83				\$ 358,817
84				\$ -
85				\$ 144,025
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
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
112	\$ (3,236)	\$ (22,208)		\$ 9,837,952
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)		\$ (845)	\$ 1,892,836
121	\$ (52,819)	\$ (22,208)	\$ -	\$ 19,884,878
122	\$ (905,624)	\$ 84,275		\$ 17,246,557
123				\$ -
124	\$ (958,443)	\$ 62,067	\$ -	\$ 37,131,435
125	\$ (5,917,123)	\$ 2,014,671	\$ -	\$ 247,792,089
126				\$ -
127				\$ -
128				\$ -
129	\$ (5,917,123)	\$ 2,014,671	\$ -	\$ 247,792,089

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

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Property and Capacity Leased from Others					
1. Report below the information called for concerning gas property and capacity leased from others for gas operations. 2. For all leases in which the average annual lease payment over the initial term of the lease exceeds \$500,000, describe in column (c), if applicable: the property or capacity leased. Designate associated companies with an asterisk in column (b).					
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)	
1	N/A				
2					
3					
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42					
43					
44					
45	Total				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty U		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Property and Capacity Leased to Others					
<p>1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations.</p> <p>2. In column (d) provide the lease payments received from others.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>					
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)	
1	N/A				
2					
3					
4					
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43					
44					
45	Total				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Non-Traditional Rate Treatment Afforded New Projects				
<p>1. 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 support 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 clarifying 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 treatment.</p> <p>2. In column b, list the CP Docket Number where the Commission authorized the facility.</p> <p>3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)</p> <p>4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.</p> <p>5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.</p>				
Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	N/A			
2				
3				
4				
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34				
35				
36				
	Total			

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014		
Non-Traditional Rate Treatment Afforded New Projects (continued)							
6. In 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 Property; Account 283, Accumulated Deferred Income Taxes – Other, associated with the facility. 7. In column g, report the total amount included in the gas operations expense accounts during the year related to the facility (Account 401, Operation Expense). 8. In column h, report the total amount included in the gas maintenance expense accounts during the year related to the facility. 9. In column i, report the amount of depreciation expense accrued on the facility during the year. 10. In column j, list any other expenses(including taxes) allocated to the facility. 11. In column k, report the incremental revenues associated with the facility. 12. Identify the volumes received and used for any incremental project that has a separate fuel rate for that project. 13. Provide the total amounts for each column.							
Line No.	Accumulated Depreciation (e)	Accumulated Deferred Income Taxes (f)	Operating Expense (g)	Maintenance Expense (h)	Depreciation Expense (i)	Other Expenses (including taxes) (j)	Incremental Revenues (k)
1	N/A						
2							
3							
4							
5							
6							
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Other Regulatory Assets (Account 182.3)

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in 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 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)
1	182.3 Other Regulatory Asset - Deferred Rate Case	144,957	1,283,148				1,428,105
2							
3							
4							
5							
6							
7							
8							
9							
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11							
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36							
37							
38							
39							
40	Total						1,428,105

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Accumulated Deferred Income Taxes (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.
3. 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 respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Changes During Year Amounts Debited to Account 410.1 (c)	Changes During Year Amounts Credited 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			
9	Federal Income Tax			
10	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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Accumulated Deferred Income Taxes (Account 190) (continued)

Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2	N/A						
3							
4							
5							
6							
7							
8							
9							
10							
11							

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

1. Report below the details called for concerning common stock and long-term debt.
2. The total amount outstanding reflected in column (f) for Capital Stock Data refers to total amount outstanding without reduction for amounts held by respondent.

Line No	Class and Series of Stock and (Add lines as necessary to report all data) (a)	Number of Shares Authorized (b)	Par Value Per Share of Par Value Stock (c)	Stated Value Per Share of Nonpar Stock (d)	Outstanding Per Balance Sheet Shares (e)	Outstanding Per Balance Sheet Amount (f)
1						
2						
3						
4						
5						
6						
7						
8						
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10						
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12						
13						
14						
15						

LONG-TERM DEBT

Line No	Class and Series of Obligation (Add lines as necessary to report all data) (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year % Rate (e)	Interest for Year Amount (f)
16	Note Payable	31-Jul-2012	31-Jul-2017	\$ 11,100,000	3.51%	\$ 389,610
17	Note Payable	31-Jul-2012	01-Aug-2022	\$ 25,600,000	4.49%	\$ 1,149,440
18	Note Payable	31-Jul-2012	30-Jul-2027	\$ 13,300,000	4.89%	\$ 650,370
19	Note Payable	31-Jul-2012	30-Jul-2027	\$ 5,000,000	4.89%	\$ 244,500
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
Total				\$ 55,000,000		\$ 2,433,920

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)			

1. 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 gasoline and other 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 footnote and designate whether estimated or actual amounts.

2. 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 balancing of this page is not affected by the inclusion of these taxes.

3. 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 portion 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.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained

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	
2	Miscellaneous	\$ (182)	
3	Property Tax		\$ -
4	Taxes Other Income Tax		
5			
6			
7			
8			
9			
10			
11			
12			
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39			
TOTAL		\$ 241,152	\$ -

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)					
(continued)					
<p>5. If 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).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do 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 authority.</p> <p>8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p> <p>11. Report in column (q) the applicable effective state income tax rate.</p>					
Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Year Prepaid Taxes (Included in Acct 165) (h)
1	\$ 1,667,637	\$ (1,609,537)		\$ 299,434	
2	\$ 21,341	\$ (15,998)		\$ 5,161	
3		\$ 290,607			\$ 290,607
4					
5					
6					
7					
8					
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39					
TOTAL				\$ 304,595	\$ 290,607

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)					
<p>1. 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 gasoline and other 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 footnote and designate whether estimated or actual amounts.</p> <p>2. 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 balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. 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 portion 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.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p>					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	
1					
2					
3					
4		\$ 456,912			
5					
6					
7					
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39					
TOTAL		\$ 456,912	\$ -	\$ -	

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged) (continued)					
<p>5. If 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).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do 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 authority.</p> <p>8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> <p>10. Items under \$250,000 may be grouped.</p> <p>11. Report in column (q) the applicable effective state income tax rate.</p>					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
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32					
33					
34					
35					
36					
37					
38					
39					
TOTAL					

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Accumulated Deferred Income Taxes-Other Property (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	N/A		
3	Gas			
4				
5	Total (Enter Total of lines 2 thru 4)			
6				
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			

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

Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. 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 respondent estimates could be included in the development of jurisdictional recourse rates.

Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2	N/A						
3							
4							
5							
6							
7							
8							
9							
10							
11							

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Accumulated Deferred Income Taxes-Other (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. At Other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account Subdivisions	Balance at Beginning of Year	Changes During Year Amounts Debited to Account 410.1	Changes During Year Amounts Credited to Account 411.1	
	(a)	(b)	(c)	(d)	
1	Account 283				
2	Electric	N/A			
3	Gas				
4					
5	Total (Total of lines 2 thru 4)				
6					
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				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Accumulated Deferred Income Taxes-Other (Account 283) (continued)								
3. 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 respondent estimates could be included in the development of jurisdictional recourse rates.								
Line No.	Changes during Year Amounts Debited to Account 410.2 (e)	Changes during Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Acct. No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)	
1								
2	N/A							
3								
4								
5								
6								
7								
8								
9								
10								
11								

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year/Period of Report End Of December 31, 2014	
Other Regulatory Liabilities (Account 254)										
<p>1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.</p> <p>4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).</p>										
Line No.	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)			
1	254.0 Other Regulatory Liabilities	-					-			
2										
3	254.3 Excess Earnings	12,360,833				(1,630,000)	10,730,833			
4	254.4 Current Reg. Liab - Deferred Gas Costs					31,088	31,088			
5										
6										
7										
8										
9										
10										
11										
12										
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34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45	Total						10,761,921			

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

1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.
3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	480 Residential Sales	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		
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Gathering Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Gathering Facilities	3,582,849	3,334,488		
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		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Gas Operating Revenues						
4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.						
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.						
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.						
Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1					5,760,977	5,152,787
2					3,900,868	3,402,106
3						
4						
5						
6						
7						
8						
9						
10						
11					6,370,680	6,409,811
12						
13						
14						
15						
16						
17						
18						
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20						
21						

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Other Gas Revenues (Account 495)				
Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.				
Line No.	Description of Transaction (a)	Amount (in dollars) (b)		
1	Commissions on Sale or Distribution of Gas of Others			
2	Compensation for Minor or Incidental Services Provided for Others	\$ 13,456		
3	Profit or Loss on Sale of Material and Supplies not Ordinarily Purchased for Resale			
4	Sales of Stream, Water, or Electricity, including Sales or Transfers to Other Departments			
5	Miscellaneous Royalties			
6	Revenues from Dehydration and Other Processing of Gas of Others except as provided for in the Instructions to Account 495			
7	Revenues for Right and/or Benefits Received from Others which are Realized Through Research, Development, and Demonstration Ventures			
8	Gains on Settlements of Imbalance Receivables and Payables			
9	Revenues from Penalties earned Pursuant to Tariff Provisions, including Penalties Associated with Cash-out Settlements	\$ 32,999		
10	Revenues from Shipper Supplied Gas			
11	Other revenues (Specify):			
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
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37				
38				
39				
	Total	\$ 46,455		

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

1. In column b, report the revenues from discounted rate services.
2. In column c, report the volumes of discounted rate services.
3. In column d, report the revenues from negotiated rate services.
4. In column e, report the volumes of negotiated rate services.

Line No.	Account (a)	Discounted Rate Services	Discounted Rate Services	Negotiated Rate Services	Negotiated Rate Services
		Revenue (b)	Volumes (c)	Revenue (d)	Volumes (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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32					
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34					
35					
36					
37					
38					
39					
	Total				

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

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

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for (b)	Amount for Previous Year (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 EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines of 101 thru 113)	-	-	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	-	-	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	-	-	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering			
129	841 Operation Labor and Expenses	-	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	

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Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)	-	-	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Total of lines 167 thru 174)	-	-	
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	-	-	
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	-	118	

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	-	-	
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	2,000	112,968	
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Regulating Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Total of lines 193 thru 199)	2,000	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			

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Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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 Check 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	

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Gas Operation and Maintenance Expenses (continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (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 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	930.1 General Advertising Expenses	844	2,701	
265	930.2 Miscellaneous 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	

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Employee Pensions and Benefits (Account 926)				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (b)		
1	Pensions – defined benefit plans	\$ 380,937		
2	Pensions – other	\$ -		
3	Post-retirement benefits other than pensions (PBOP)	\$ 155,151		
4	Post- employment benefit plans	\$ -		
5	Other (Specify)	\$ 773,634		
6	Medical	\$ 1,043,969		
7	Group Life Insurance	\$ 1,029		
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39				
	Total	\$ 2,354,719		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Charges for Outside Professional and Other Consultative Services				
<p>1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.</p> <p>(a) Name of person or organization rendering services. (b) Total charges for the year.</p> <p>2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.</p> <p>3. Total under a description "Total", the total of all of the aforementioned services.</p> <p>4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.</p>				
Line No.	Item (a)	Amount (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	ZUMPARO PATRICIOS WINKER AND BRESNAHAN LLC	\$ 158,086		
36	OTHERS	\$ 114,909		
37				
38				
39				
40	TOTAL	\$ 2,222,724		

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Transactions with Associated (Affiliated) Companies					
<p>1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000.</p> <p>2. Sum under a description "Other", all of the aforementioned goods and services amounting to \$250,000 or less.</p> <p>3. Total under a description "Total", the total of all of the aforementioned goods and services.</p> <p>4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.</p>					
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)	
1	Goods or Services Provided by Affiliated Company				
2					
3	Liberty Utilities - Labor	Liberty Utilities Canada Corp.	9201, 9204	\$	602,581
4	Liberty Utilities - Non-Labor	Liberty Utilities Canada Corp.	9231, 9234	\$	1,541,210
5	APUC - Labor	Algonquin Power & Utilities Corp.	9202	\$	137,721
6	APUC - Non Labor	Algonquin Power & Utilities Corp.	9232	\$	425,043
7	Energy Procurement	Liberty Utilities (EnergyNorth Natural Gas) Corp.	9230	\$	1,205,421
8					
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20	Goods or Services Provided for Affiliated Company				
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 42,094	Year/Period of Report End Of December 31, 2014
Gas Account - Natural Gas				
<p>1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.</p> <p>2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.</p> <p>3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.</p> <p>5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.</p> <p>6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.</p> <p>7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.</p> <p>8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.</p> <p>9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.</p> <p>10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.</p>				
Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
01 Name of System:				
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			
18	Gas Sales (Accounts 480-484)		15,923,313	
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
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	

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Shipper Supplied Gas for the Current Quarter					
<p>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</p> <p>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</p> <p>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).</p> <p>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</p> <p>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</p> <p>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</p> <p>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</p> <p>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</p> <p>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</p> <p>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</p>					
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations				
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
38	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	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
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61					
62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				
66					
67					
68					

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Shipper Supplied Gas for the Current Quarter					
<p>1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.</p> <p>2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).</p> <p>3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).</p> <p>4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).</p> <p>5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.</p> <p>6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.</p> <p>7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).</p> <p>8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).</p> <p>9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.</p> <p>10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.</p>					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations				
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
38	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	System gas				
54	Purchased gas				
55	Other (list)				
56					
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62					
63					
64					
65	Total Gas Acquired To Meet Deficiency				

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

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering , production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission				
5	Distribution				
6	Storage				
7	Total Shipper Supplied Gas				
8	LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission				
12	Distribution				
13	Storage				
14	Total gas used in compressors				
15	LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	Total Gas Used For Other Deliveries And Gas Used For Other Operations				
23	LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission				
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	Total Gas Lost And Unaccounted For				

Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Shipper Supplied Gas for the Current Quarter (continued)					
Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
31	NET EXCESS OR (DEFICIENCY)				
32	Gathering				
33	Production/Extraction				
34	Transmission				
35	Distribution				
36	Storage				
37	Total Net Excess Or (Deficiency)				
38	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)				
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45					
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50					
51	Total Disposition Of Excess Gas				
52	GAS ACQUIRED TO MEET DEFICIENCY:				
53	System gas				
54	Purchased gas				
55	Other (list)				
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65	Total Gas Acquired To Meet Deficiency				

Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year/Period of Report End Of December 31, 2014	
Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (bb)	Month 1 Account(s) Credited (cc)
	Month 1 Discounted Rate Amount (t)	Month 1 Negotiated Rate Amount (u)	Month 1 Recourse rate Amount (v)	Month 1 Total Amount (w)	Month 1 Waived Dth (x)	Month 1 Discounted Dth (y)	Month 1 Negotiated Dth (z)	Month 1 Total Dth (aa)		
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities					This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) March 31, 2015		Year/Period of Report End Of December 31, 2014	
Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
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Shipper Supplied Gas for the Current Quarter (continued)

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Name of Respondent Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	This report is: (1) (2)	Date of Report (Mo, Da, Yr) March 31, 2015	Year/Period of Report End Of December 31, 2014
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Shipper Supplied Gas for the Current Quarter (continued)										
Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (n)	Month 3 Account(s) Credited (o)
	Month 3 Discounted Rate Amount (f)	Month 3 Negotiated Rate Amount (g)	Month 3 Recourse rate Amount (h)	Month 3 Total Amount (i)	Month 3 Waived Dth (j)	Month 3 Discounted Dth (k)	Month 3 Negotiated Dth (l)	Month 3 Total Dth (m)		
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System Maps			

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

