

**Liberty Utilities (Midstates Natural Gas) Corp. - Missouri**  
Test Year Ending December 31, 2022  
GR-2024-0106  
WP 3.9 - Regulatory Liabilities

| Line No.                      | FERC (a) | Account (b)              | Description (c)                        | Reference (d) | Total Company                | Reclass (f) | Total Company                               | Missouri Allocation Factor (h) | Total Missouri                           | RB ADJ 10                   | Total Missouri                    |
|-------------------------------|----------|--------------------------|--|---------------|------------------------------|-------------|---|--------------------------------|--|-----------------------------|-----------------------------------|
|                               |          |                          |  |               | Test Year Ending Balance (e) |             | Reclassified Ending Balance (g) = (e) + (f) |                                | Test Year Ending Balance (i) = (g) x (h) | Reg. Liabilities Update (j) | Pro Forma Balance (k) = (i) + (j) |
| <b>REGULATORY LIABILITIES</b> |          |                          |  |               |                              |             |   |                                |  |                             |                                   |
| 1                             | 254      | 8852-2-0400-20-2910-2540 | Other Regulatory Liabilities           | TB            | \$ -                         | -           | \$ -  | 100.00%                        | \$ -                                     | \$ -                        | \$ -                              |
| 2                             | 254      | 8852-2-0400-20-2142-2543 | excess earnings-current                |               | 0.37                         | -           | 0   | 100.00%                        | 0  | (0)                         | -                                 |
| 3                             | 254      | 8852-2-0400-20-2910-2543 | Excess Earnings                        |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 4                             | 254      | 8852-2-0400-20-2142-2544 | Current Reg. Liab - Deferred Gas Cost  |               | (63,290)                     | -           | (63,290)                                    | 100.00%                        | (63,290)                                 | 63,290                      | -                                 |
| 5                             | 254      | 8852-2-0400-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act         |               | (10,446,807)                 | -           | (10,446,807)                                | 100.00%                        | (10,446,807)                             | 9,600,016                   | (846,791)                         |
| 6                             | 242.6    | 8852-2-0400-20-2142-2426 | Current Regulatory Liabilities         |               | -                            | -           | -   | 100.00%                        | -  | 0                           | -                                 |
| 7                             | 254      | 8853-2-0400-20-2142-2543 | excess earnings-current                |               | (1)                          | -           | (1)   | 100.00%                        | (1)                                      | 1                           | -                                 |
| 8                             | 254      | 8853-2-0400-20-2142-2544 | Current Reg. Liab - Deferred Gas Costs |               | (527,214)                    | -           | (527,214)                                   | 100.00%                        | (527,214)                                | 527,214                     | -                                 |
| 9                             | 254      | 8853-2-0400-20-2910-2540 | Other Regulatory Liabilities           |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 10                            | 254      | 8853-2-0400-20-2910-2543 | Excess Earnings                        |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 11                            | 254      | 8853-2-0400-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act         |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 12                            | 242.6    | 8853-2-0400-20-2142-2426 | Current Regulatory Liabilities         |               | -                            | -           | -   | 100.00%                        | -  | 0                           | -                                 |
| 13                            | 254      | 8854-2-0400-20-2910-2540 | Other Regulatory Liabilities           |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 14                            | 254      | 8854-2-0400-20-2142-2543 | excess earnings-current                |               | 0.36                         | -           | 0   | 100.00%                        | 0  | (0)                         | -                                 |
| 15                            | 254      | 8854-2-0400-20-2910-2543 | Excess Earnings                        |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 16                            | 254      | 8854-2-0400-20-2142-2544 | Current Reg. Liab - Deferred Gas Costs |               | (570,477)                    | -           | (570,477)                                   | 100.00%                        | (570,477)                                | 570,477                     | -                                 |
| 17                            | 254      | 8854-2-0400-20-2910-2549 | Def. Reg. Liab. - 2017 Tax Act         |               | -                            | -           | -   | 100.00%                        | -  | -                           | -                                 |
| 18                            | 242.6    | 8854-2-0400-20-2142-2426 | Current Regulatory Liabilities         |               | -                            | -           | -   | 100.00%                        | -  | 0                           | -                                 |
| 19                            |          |                          | <b>Total Regulatory Liabilities:</b>   | Schedule 3    | <b>\$ (11,607,787)</b>       | <b>\$ -</b> | <b>\$ (11,607,787)</b>                      |                                | <b>\$ (11,607,787)</b>                   | <b>\$ 10,760,996</b>        | <b>\$ (846,791)</b>               |

**Source:** See reference column (d).

**Purpose:** To present the regulatory liability accounts and amounts for the test year and the pro forma balance which are included in the rate base schedule.