

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
 Test Year Ending December 31, 2022
 GR-2024-0106
 WP 6.4 - Amortization Expense

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Allocation Factor (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 2 Property Tax Tracker (h)	EXP ADJ 4 Regulatory Amortization (i)	EXP ADJ 5 Rate Case Expense (j)	Total Missouri Pro Forma Adjustments (l) = (h) thru (k)	Total Missouri Pro Forma Balance (m) = (g) + (l)
AMORTIZATION EXPENSE												
1	407	8852-2-0400-80-8640-4073	Regulatory - debits	TB	3,766	100.00%	\$ 3,766	\$ 163,246	\$ 14,311	\$ 20,169	\$ 197,726	201,492
2	405	8853-2-0400-80-8640-4051	Amort of Other Plant		-	100.00%	\$ -		\$ -	\$ -	\$ -	-
3	407	8853-2-0400-80-8640-4073	Regulatory - debits		24,264	100.00%	\$ 24,264	\$ 181,227	\$ 33,555	\$ 121,675	\$ 336,457	360,721
4	405	8854-2-0400-80-8640-4051	Amort of Other Plant		-	100.00%	\$ -		\$ -	\$ -	\$ -	-
5	407	8854-2-0400-80-8640-4073	Regulatory - debits		17,622	100.00%	\$ 17,622		\$ 17,974	\$ 87,664	\$ 105,638	123,260
6			Total Amortization Expense:	Schedule 6	\$ 45,652		\$ 45,652	\$ 344,473	\$ 65,841	\$ 229,508	\$ 639,821	\$ 685,473

Source: See reference column (d).

Purpose: To present the amortization expense for the test year and the pro forma balance which is included in the operating income statement.