

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.  
D/B/A LIBERTY UTILITIES  
STATE OF MISSOURI

Comparison of Existing vs Proposed Depreciaton Rates  
Using Average Life Group Depreciation As of December  
31, 2021

Acct	Description	Plant 12/31/2021	Current Rate	Annual Expense	Proposed Rate	Proposed Expense	Expense Change	As a % Depreciable	Remaining Years	Weighted Avg Remaining Plant
3660	T&D-Structures & Improvements	3,379.86	2.10%	70.98	1.19%	40.05	(30.92)	0.00%	84.38	0.00
3661	T&D-Other Structures	61,081.38	2.10%	1,282.71	1.98%	1,208.01	(74.70)	0.03%	50.56	0.02
3670	T&D-Mains-STL-PLST-CI-Mixed	336,085.70	1.57%	5,276.55	1.53%	5,150.14	(126.40)	0.19%	65.26	0.12
3671	T&D-Mains-STL	10,137,844.19	1.57%	159,164.15	1.45%	146,855.50	(12,308.65)	5.65%	69.03	3.90
3690	T&D-M&R Station Equipment	676,820.83	2.04%	13,807.14	1.63%	11,024.45	(2,782.69)	0.38%	61.39	0.23
3700	Communication Equipment	15,676.18	4.35%	681.91	6.20%	971.49	289.57	0.01%	16.14	0.00
3750	Structures and Improvements	217,101.79	2.22%	4,819.66	2.22%	4,812.01	(7.65)	0.12%	45.12	0.05
3760	Mains	2,650,430.09	1.97%	52,213.47	3.69%	97,908.11	45,694.64	1.48%	27.07	0.40
3761	T&D-Mains-STL	20,013,867.59	1.97%	394,273.19	1.96%	393,110.98	(1,162.21)	11.16%	50.91	5.68
3762	T&D-Mains-PLST	44,182,083.00	1.92%	848,295.99	1.92%	847,389.24	(906.76)	24.63%	52.14	12.84
3780	Measuring & regulating stn eqt-General	5,845,033.91	2.66%	155,477.90	3.04%	177,650.22	22,172.32	3.26%	32.90	1.07
3790	Measuring & regulating stn eqt-City gate check stn	2,883,926.44	2.78%	80,173.16	2.77%	79,801.66	(371.50)	1.61%	36.14	0.58
3800	Services	41,254,477.61	4.55%	1,877,078.73	3.88%	1,601,667.94	(275,410.79)	23.00%	25.76	5.92
3810	Meters	19,577,331.54	4.82%	943,627.38	7.65%	1,498,119.80	554,492.42	10.91%	13.07	1.43
3820	Meters Installations	14,160,962.51	5.40%	764,691.98	3.21%	454,414.00	(310,277.98)	7.89%	31.16	2.46
3830	House regulators	2,264,456.48	2.27%	51,403.16	2.19%	49,660.39	(1,742.77)	1.26%	45.60	0.58
3840	House Regulatory installations	731,832.37	2.27%	16,612.59	2.21%	16,156.51	(456.08)	0.41%	45.30	0.18
3850	Industrial measuring & regulating stn eqt	948,020.51	2.27%	21,520.07	2.83%	26,859.84	5,339.77	0.53%	35.30	0.19
3870	Other Equipment	13,631.97	4.55%	620.25	4.53%	617.85	(2.41)	0.01%	22.06	0.00
3900	General Structures & Improvmt	2,055,903.25	2.56%	52,631.12	2.47%	50,765.78	(1,865.34)	1.15%	40.50	0.46
3901	GEN-Structure Frame	528,648.62	2.56%	13,533.40	2.53%	13,397.50	(135.91)	0.29%	39.46	0.12
3902	GEN-Improvements	0.00	2.56%	0.00	0.00%	0.00	0.00	0.00%	0.00	-
3903	GEN-Improvements Leased Premise	439,941.96	2.56%	11,262.51	2.53%	11,123.56	(138.95)	0.25%	39.55	0.10
3920	Transportation Equipment	415,901.20	11.75%	48,868.39	8.31%	34,565.47	(14,302.92)	0.23%	12.03	0.03
3921	Transportation Equip<12,000 LB	4,354,442.09	11.75%	511,646.95	7.73%	336,504.98	(175,141.97)	2.43%	12.94	0.31
3960	Power Operated Equipment	1,356,388.63	6.83%	92,641.34	7.21%	97,797.20	5,155.85	0.76%	13.87	0.10
3961	GEN- Ditchers	0.00	6.83%	0.00	0.00%	0.00	0.00	0.00%	0.00	-
3962	GEN-Backhoes	625,793.45	6.83%	42,741.69	7.13%	44,623.29	1,881.60	0.35%	14.02	0.05
3963	GEN- Welders	0.00	4.00%	0.00	0.00	0.00	0.00	0.00%	0.00	-
retirement of Fully Accrued Assets										
3910	Office Furniture & Improvement	665,461.41	4.55%	30,278.49	5.56%	36,999.65	6,721.16	0.37%	17.99	0.07
3930	Stores Equipment	3,429.39	4.35%	149.18	4.35%	149.18	0.00	0.00%	22.99	0.00
3940	Tools, Shop, and Garage Equipment	1,447,307.49	5.56%	80,470.30	6.25%	90,456.72	9,986.42	0.81%	16.00	0.13
3950	Laboratory Equipment	0.00	3.57%	0.00	3.57%	0.00	0.00	0.00%	28.01	-
3970	Communications Equipment	39,368.87	6.25%	2,460.55	5.88%	2,314.89	(145.66)	0.02%	17.01	0.00
3971	GEN-Comm Eq. Mob Radios	0.00	6.25%	0.00	5.88%	0.00	0.00	0.00%	17.01	-
3972	GEN-Comm Eq. Fixed Radios	13,453.05	6.25%	840.82	5.88%	791.04	(49.78)	0.01%	17.01	0.00
3973	GEN-Comm Eq. Telemetering	0.00	6.25%	0.00	5.88%	0.00	0.00	0.00%	17.01	-
3980	Misc. Equipment	1,286,426.15	5.00%	64,321.31	4.35%	55,959.54	(8,361.77)	0.72%	22.99	0.16
3993	OTH-Oth Tang Prop - Network - H/W	5,844.52	12.50%	730.57	14.29%	835.18	104.62	0.00%	7.00	0.00
3994	OTH-Oth Tang Prop - PC Hardware	168,750.38	14.29%	24,114.43	14.29%					
Total Missouri		179,381,104.41		6,367,782.04		6,189,702.17	(153,985.43)	1.00		37.20