

Liberty Utilities (Midstates Natural Gas): MO COSS Summary						
	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV
Current Delivery Service Rates						
Rate base	167,110,965	114,408,857	21,555,520	17,786,403	12,627,470	732,714
Net operating income	3,937,951	(135,697)	(156,661)	1,453,328	2,560,823	216,157
Rate of return	2.36%	-0.12%	-0.73%	8.17%	20.28%	29.50%
Relative rate of return	100%	-5%	-31%	347%	861%	1252%
Revenues	\$ 34,398,121	\$ 20,922,500	\$ 3,513,472	\$ 4,554,013	\$ 5,048,964	\$ 359,172
Test Period Usage (CCF)	73,858,038	29,824,225	9,082,268	10,506,555	22,752,220	1,692,770
Revenue per CCF	\$ 0.4657	\$ 0.7015	\$ 0.3868	\$ 0.4334	\$ 0.2219	\$ 0.2122
Revenues at Equalized Rates of Return						
Rate of return	8.349%	8.349%	8.349%	8.349%	8.349%	8.349%
Return requirement	13,951,793	9,551,789	1,799,631	1,484,955	1,054,245	61,173
Revenue required	47,546,566	33,642,430	6,082,137	4,595,539	3,070,786	155,674
Revenue deficiency	13,148,445	12,719,930	2,568,665	41,526	(1,978,179)	(203,498)
Percent increase required	38.2%	60.8%	73.1%	0.9%	-39.2%	-56.7%
Test Period Usage (CCF)	73,858,038	29,824,225	9,082,268	10,506,555	22,752,220	1,692,770
Revenue Required per CCF	\$ 0.6438	\$ 1.1280	\$ 0.6697	\$ 0.4374	\$ 0.1350	\$ 0.0920
Revenue Deficiency per CCF	\$ 0.1780	\$ 0.4265	\$ 0.2828	\$ 0.0040	\$ (0.0869)	\$ (0.1202)