

Liberty Utilities (Midstates Natural Gas): MO Allocation of Income Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV
<b>Income Tax Calculation</b>							
Operating Revenues		34,398,121	20,922,500	3,513,472	4,554,013	5,048,964	359,172
<b>Operating Expenses</b>							
O&M Expenses		14,737,234	11,051,403	1,829,685	1,121,784	700,111	34,251
Depreciation		9,621,819	6,691,558	1,236,333	1,041,250	624,316	28,362
Amortization		685,473	472,610	88,184	69,421	53,031	2,226
Taxes Other than Income		5,428,898	3,782,425	695,605	534,487	399,697	16,684
Interest on Customer Deposits		161,613	66,328	50,925	28,624	15,737	-
Total Expenses excl. Income Taxes		<u>30,635,038</u>	<u>22,064,324</u>	<u>3,900,732</u>	<u>2,795,566</u>	<u>1,792,892</u>	<u>81,524</u>
Net Income before Taxes & Interest		3,763,084	(1,141,824)	(387,260)	1,758,447	3,256,072	277,648
Income Taxes		(174,867)	(1,006,127)	(230,599)	305,119	695,248	61,491
Net Operating Income		<u>3,937,951</u>	<u>(135,697)</u>	<u>(156,661)</u>	<u>1,453,328</u>	<u>2,560,823</u>	<u>216,157</u>
Rate Base		167,110,965	114,408,857	21,555,520	17,786,403	12,627,470	732,714
Rate of Return		8.35%	8.35%	8.35%	8.35%	8.35%	8.35%
Return on Rate Base		13,951,793	9,551,789	1,799,631	1,484,955	1,054,245	61,173
Income Deficiency / (Surplus)		10,013,842	9,687,486	1,956,293	31,626	(1,506,579)	(154,984)
Gross Revenue Conversion factor		1.31303	1.31303	1.31303	1.31303	1.31303	1.31303
Revenue Deficiency / (Surplus)		13,148,445	12,719,930	2,568,665	41,526	(1,978,179)	(203,498)
Revenue Requirements		<u>47,546,566</u>	<u>33,642,430</u>	<u>6,082,137</u>	<u>4,595,539</u>	<u>3,070,786</u>	<u>155,674</u>

Liberty Utilities (Midstates Natural Gas): MO		Allocation of Income Taxes		Small	Medium	Large	
	Allocation Factor	Total Company	Residential RS	General Srv SGS	General Srv MGS	General Srv LGS	Large Volume LV
<b>Income Tax Calculation</b>							
Net Income before Taxes & Interest		\$ 3,763,084	\$ (1,141,824)	\$ (387,260)	\$ 1,758,447	\$ 3,256,072	\$ 277,648
Less: Interest Expense		4,401,102	3,013,118	567,695	468,430	332,562	19,297
Net Income Before Taxes		(638,019)	(4,154,942)	(954,955)	1,290,017	2,923,510	258,351
Effective State Income Tax	3.60%	(22,937)	(149,374)	(34,332)	46,377	105,103	9,288
Effective Federal Income Tax	20.25%	(129,167)	(841,169)	(193,331)	261,164	591,865	52,303
Total Income Tax (Calculated)		(152,104)	(990,544)	(227,662)	307,542	696,968	61,591
Deferred FIT Credit		(22,763)	(15,584)	(2,936)	(2,423)	(1,720)	(100)
Total Income Taxes		(174,867)	(1,006,127)	(230,599)	305,119	695,248	61,491

Liberty Utilities (Midstates Natural Gas): MO Allocation of O&M Expenses and Other Taxes		Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Distribution Expenses</b>									
<b>Operations Expenses</b>									
(870) Supervision & Engineering			908,664						EXP_871-879
- Demand	EXP_871-879_D		225,059	110,617	33,498	34,969	44,599	1,376	25%
- Customer	EXP_871-879_C		672,843	546,509	79,825	41,702	4,398	408	74%
- Commodity	EXP_871-879_E		10,763	4,346	1,323	1,531	3,315	247	1%
Total			908,664	661,472	114,647	78,203	52,313	2,031	
(871) Distribution Load Dispatching			43,854						COM
- Demand			-	-	-	-	-	-	0%
- Customer			-	-	-	-	-	-	0%
- Commodity	D1_Usage		43,854	17,708	5,393	6,238	13,509	1,005	100%
Total			43,854	17,708	5,393	6,238	13,509	1,005	
(874) Mains & Service Expenses			3,023,833						MAINSVC
- Demand	MAINSVC_D		915,774	450,104	136,306	142,291	181,474	5,599	30%
- Customer	MAINSVC_C		2,108,059	1,825,319	237,244	41,356	3,786	354	70%
- Commodity	MAINSVC_E		-	-	-	-	-	-	0%
Total			3,023,833	2,275,422	373,550	183,648	185,261	5,953	
(875) Meas. & Reg. Sta. Expenses - General			1,276						DEM
- Demand	D2_Demand		1,276	627	190	198	253	8	100%
- Customer			-	-	-	-	-	-	0%
- Commodity			-	-	-	-	-	-	0%
Total			1,276	627	190	198	253	8	
(877) Meas. & Reg. Sta. Expenses - City Gate			-						
- Demand			-	-	-	-	-	-	
- Customer			-	-	-	-	-	-	
- Commodity			-	-	-	-	-	-	
Total			-	-	-	-	-	-	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
(878) Meter & House Reg. Expenses		633,581						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	633,581	401,548	88,021	128,568	14,135	1,308	100%
- Commodity		-	-	-	-	-	-	0%
Total		633,581	401,548	88,021	128,568	14,135	1,308	
(879) Customer Installations Expenses		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(881) Rents		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
<b>Total Operations Expenses</b>		<b>4,611,209</b>						
- Demand		1,142,109	561,348	169,994	177,459	226,326	6,983	
- Customer		3,414,484	2,773,376	405,090	211,627	22,320	2,070	
- Commodity		54,617	22,054	6,716	7,769	16,825	1,252	
Total		4,611,209	3,356,778	581,800	396,855	265,471	10,304	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Maintenance Expense</b>								
(885) Supervision		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(886) Structure & Improvements		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(887) Mains		17,239						<b>DISTMAINS</b>
- Demand	D2_Demand	8,436	4,146	1,256	1,311	1,672	52	49%
- Customer	C1_Customers	8,803	7,652	994	149	7	1	51%
- Commodity		-	-	-	-	-	-	0%
Total		17,239	11,798	2,250	1,460	1,679	52	
(889) Meas. & Reg. Sta. Equip. - General		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(890) Meas. & Reg. Sta. Equip. - Industrial		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(891) Meas. & Reg. Sta. Equip. - City Gate		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
(892) Services		19,530						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C4_Services	19,530	16,856	2,191	426	51	5	100%
- Commodity		-	-	-	-	-	-	0%
Total		19,530	16,856	2,191	426	51	5	
(893) Meter & House Regulators		17,676						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	17,676	11,202	2,456	3,587	394	37	100%
- Commodity		-	-	-	-	-	-	0%
Total		17,676	11,202	2,456	3,587	394	37	
(894) Other Equipment		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Total Maintenance Expense		54,445						
- Demand		8,436	4,146	1,256	1,311	1,672	52	
- Customer		46,009	35,711	5,641	4,162	453	42	
- Commodity		-	-	-	-	-	-	
Total		54,445	39,857	6,897	5,473	2,124	94	
Total Distribution O&M Expenses		4,665,654						
- Demand		1,150,545	565,494	171,249	178,770	227,998	7,034	
- Customer		3,460,493	2,809,087	410,732	215,789	22,773	2,112	
- Commodity		54,617	22,054	6,716	7,769	16,825	1,252	
Total		4,665,654	3,396,635	588,697	402,328	267,595	10,398	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Customer Account Expense</b>								
(901) Supervision		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(902) Meter Reading Expenses		86,606						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C1_Customers	86,606	75,279	9,782	1,468	70	7	100%
- Commodity		-	-	-	-	-	-	0%
Total		86,606	75,279	9,782	1,468	70	7	
(903) Customer Records and Collection		1,738,263						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C1_Customers	1,738,263	1,510,921	196,338	29,460	1,413	132	100%
- Commodity		-	-	-	-	-	-	0%
Total		1,738,263	1,510,921	196,338	29,460	1,413	132	
(904) Uncollectible Accounts		631,756						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	Uncollectibles	631,756	336,493	95,131	107,071	83,487	9,574	100%
- Commodity		-	-	-	-	-	-	0%
Total		631,756	336,493	95,131	107,071	83,487	9,574	
<b>Total Customer Account Expenses</b>		<b>2,456,625</b>						
- Demand		-	-	-	-	-	-	
- Customer		2,456,625	1,922,693	301,251	137,998	84,970	9,713	
- Commodity		-	-	-	-	-	-	
Total		2,456,625	1,922,693	301,251	137,998	84,970	9,713	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Customer Service Expenses</b>								
(907-910) Customer Service & Info		141,261						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C1_Customers	141,261	122,786	15,956	2,394	115	11	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>141,261</b>	<b>122,786</b>	<b>15,956</b>	<b>2,394</b>	<b>115</b>	<b>11</b>	
<b>Total Customer Service Expenses</b>								
- Demand		-	-	-	-	-	-	
- Customer		141,261	122,786	15,956	2,394	115	11	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>141,261</b>	<b>122,786</b>	<b>15,956</b>	<b>2,394</b>	<b>115</b>	<b>11</b>	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Sales Promotion Expenses</b>								
(912) Demonstrating and Selling		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
(913) Advertising		12,711						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C1_Customers	12,711	11,049	1,436	215	10	1	100%
- Commodity		-	-	-	-	-	-	0%
Total		12,711	11,049	1,436	215	10	1	
(916) Misc Sales Expense		-						
- Demand		-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
Total		-	-	-	-	-	-	
Total Sales Expense		12,711						
- Demand		-	-	-	-	-	-	
- Customer		12,711	11,049	1,436	215	10	1	
- Commodity		-	-	-	-	-	-	
Total		12,711	11,049	1,436	215	10	1	

Liberty Utilities (Midstates Natural Gas): MO									
Allocation of O&M Expenses and Other Taxes		Allocation	Total	Residential	Small	Medium	Large	Large Volume	Classification
		Factor	Company	RS	General Srv	General Srv	General Srv	LV	Factor
					SGS	MGS	LGS		
<b>Administrative &amp; General Expense</b>									
<b>Operations</b>									
<b>(920) Administrative and General Salaries</b>			<b>2,743,998</b>						<b>LABOR</b>
- Demand	LABOR_D		521,060	256,102	77,556	80,961	103,256	3,186	19%
- Customer	LABOR_C		2,216,844	1,816,547	261,634	124,789	12,696	1,177	81%
- Commodity	LABOR_E		6,094	2,461	749	867	1,877	140	0%
<b>Total</b>			<b>2,743,998</b>	<b>2,075,109</b>	<b>339,939</b>	<b>206,617</b>	<b>117,829</b>	<b>4,503</b>	
<b>(921) Office Supplies and Expenses</b>			<b>1,236,009</b>						<b>LABOR</b>
- Demand	LABOR_D		234,707	115,359	34,934	36,468	46,511	1,435	19%
- Customer	LABOR_C		998,557	818,247	117,851	56,210	5,719	530	81%
- Commodity	LABOR_E		2,745	1,108	338	390	846	63	0%
<b>Total</b>			<b>1,236,009</b>	<b>934,714</b>	<b>153,122</b>	<b>93,069</b>	<b>53,075</b>	<b>2,028</b>	
<b>(922) Admin Expenses Transferred—Credit</b>			<b>(5,450,690)</b>						<b>LABOR</b>
- Demand	LABOR_D		(1,035,037)	(508,722)	(154,057)	(160,822)	(205,108)	(6,328)	19%
- Customer	LABOR_C		(4,403,549)	(3,608,398)	(519,711)	(247,882)	(25,219)	(2,339)	81%
- Commodity	LABOR_E		(12,104)	(4,888)	(1,488)	(1,722)	(3,729)	(277)	0%
<b>Total</b>			<b>(5,450,690)</b>	<b>(4,122,007)</b>	<b>(675,257)</b>	<b>(410,426)</b>	<b>(234,056)</b>	<b>(8,944)</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>(923) Outside Services Employed</b>		4,756,899						<b>LABOR</b>
- Demand	LABOR_D	903,292	443,969	134,448	140,352	179,001	5,523	19%
- Customer	LABOR_C	3,843,043	3,149,103	453,560	216,330	22,009	2,041	81%
- Commodity	LABOR_E	10,564	4,266	1,299	1,503	3,254	242	0%
<b>Total</b>		4,756,899	3,597,338	589,307	358,185	204,264	7,806	
<b>(924) Property Insurance</b>		153,434						<b>T&amp;D</b>
- Demand	T&D_D	49,109	24,137	7,309	7,630	9,732	300	32%
- Customer	T&D_C	104,326	81,651	12,430	7,909	2,139	198	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		153,434	105,788	19,739	15,539	11,870	498	
<b>(925) Injuries and Damages</b>		-						<b>LABOR</b>
- Demand	LABOR_D	-	-	-	-	-	-	19%
- Customer	LABOR_C	-	-	-	-	-	-	81%
- Commodity	LABOR_E	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	
<b>(926) Employee Pensions and Benefits</b>		3,650,260						<b>LABOR</b>
- Demand	LABOR_D	693,152	340,685	103,170	107,701	137,358	4,238	19%
- Customer	LABOR_C	2,949,003	2,416,500	348,044	166,003	16,889	1,566	81%
- Commodity	LABOR_E	8,106	3,273	997	1,153	2,497	186	0%
<b>Total</b>		3,650,260	2,760,458	452,211	274,857	156,745	5,990	
<b>(928) Regulatory Commission Expenses</b>		157,763						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	D4_Revenues	157,763	95,958	16,114	20,886	23,156	1,647	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		157,763	95,958	16,114	20,886	23,156	1,647	
<b>(930.1) General Advertising</b>		-						<b>LABOR</b>
- Demand	LABOR_D	-	-	-	-	-	-	19%
- Customer	LABOR_C	-	-	-	-	-	-	81%
- Commodity	LABOR_E	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
(930.2) Misc. General Expense		57,103						LABOR
- Demand	LABOR_D	10,843	5,329	1,614	1,685	2,149	66	19%
- Customer	LABOR_C	46,132	37,802	5,445	2,597	264	25	81%
- Commodity	LABOR_E	127	51	16	18	39	3	0%
<b>Total</b>		<b>57,103</b>	<b>43,183</b>	<b>7,074</b>	<b>4,300</b>	<b>2,452</b>	<b>94</b>	
(931) Rents		156,208						T&D
- Demand	T&D_D	49,997	24,573	7,442	7,768	9,908	306	32%
- Customer	T&D_C	106,212	83,127	12,654	8,052	2,177	202	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>156,208</b>	<b>107,700</b>	<b>20,096</b>	<b>15,820</b>	<b>12,085</b>	<b>507</b>	
<b>Total A&amp;G Expense</b>		<b>7,460,983</b>						
- Demand		1,427,123	701,432	212,416	221,744	282,806	8,725	
- Customer		6,018,330	4,890,537	708,020	354,894	59,831	5,048	
- Commodity		15,531	6,271	1,910	2,209	4,784	356	
<b>Total</b>		<b>7,460,983</b>	<b>5,598,241</b>	<b>922,346</b>	<b>578,848</b>	<b>347,421</b>	<b>14,129</b>	
<b>Total O&amp;M Expense</b>		<b>14,737,234</b>						
- Demand		2,577,667	1,266,926	383,665	400,514	510,804	15,759	
- Customer		12,089,420	9,756,152	1,437,394	711,291	167,698	16,884	
- Commodity		70,147	28,326	8,626	9,979	21,609	1,608	
<b>Total O&amp;M Expense</b>		<b>14,737,234</b>	<b>11,051,403</b>	<b>1,829,685</b>	<b>1,121,784</b>	<b>700,111</b>	<b>34,251</b>	

Liberty Utilities (Midstates Natural Gas): MO Allocation of O&M Expenses and Other Taxes		Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Taxes Other Than Income</b>									
<b>Payroll Taxes</b>			<b>589,905</b>						<b>LABOR</b>
- Demand	LABOR_D		112,018	55,057	16,673	17,405	22,198	685	19%
- Customer	LABOR_C		476,578	390,522	56,246	26,827	2,729	253	81%
- Commodity	LABOR_E		1,310	529	161	186	404	30	0%
<b>Total</b>			<b>589,905</b>	<b>446,108</b>	<b>73,080</b>	<b>44,419</b>	<b>25,331</b>	<b>968</b>	
<b>Other Taxes</b>			<b>32,542</b>						<b>T&amp;D</b>
- Demand	T&D_D		10,415	5,119	1,550	1,618	2,064	64	32%
- Customer	T&D_C		22,126	17,317	2,636	1,677	454	42	68%
- Commodity	T&D_E		-	-	-	-	-	-	0%
<b>Total</b>			<b>32,542</b>	<b>22,436</b>	<b>4,186</b>	<b>3,296</b>	<b>2,518</b>	<b>106</b>	
<b>Property Taxes</b>			<b>4,806,451</b>						<b>T&amp;D</b>
- Demand	T&D_D		1,538,367	756,109	228,974	239,029	304,850	9,405	32%
- Customer	T&D_C		3,268,085	2,557,773	389,364	247,744	66,998	6,205	68%
- Commodity	T&D_E		-	-	-	-	-	-	0%
<b>Total</b>			<b>4,806,451</b>	<b>3,313,882</b>	<b>618,338</b>	<b>486,773</b>	<b>371,849</b>	<b>15,610</b>	
<b>Total Taxes Other Than Income</b>			<b>5,428,898</b>						
- Demand			1,660,800	816,285	247,197	258,052	329,112	10,154	
- Customer			3,766,788	2,965,612	448,247	276,248	70,181	6,500	
- Commodity			1,310	529	161	186	404	30	
<b>Total Taxes Other Than Income</b>			<b>5,428,898</b>	<b>3,782,425</b>	<b>695,605</b>	<b>534,487</b>	<b>399,697</b>	<b>16,684</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of O&M Expenses and Other Taxes	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Amortization</b>		<b>685,473</b>						<b>T&amp;D</b>
- Demand	T&D_D	219,395	107,833	32,655	34,089	43,476	1,341	32%
- Customer	T&D_C	466,079	364,777	55,529	35,332	9,555	885	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>685,473</b>	<b>472,610</b>	<b>88,184</b>	<b>69,421</b>	<b>53,031</b>	<b>2,226</b>	
<b>Interest on Customer Deposits</b>		<b>161,613</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	CUSTDEP	161,613	66,328	50,925	28,624	15,737	-	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>161,613</b>	<b>66,328</b>	<b>50,925</b>	<b>28,624</b>	<b>15,737</b>	<b>-</b>	
<b>Total Expenses excl. Depr. &amp; Income Taxes</b>		<b>21,013,219</b>						
- Demand		4,457,862	2,191,043	663,517	692,655	883,392	27,254	
- Customer		16,483,900	13,152,869	1,992,095	1,051,496	263,171	24,270	
- Commodity		71,457	28,855	8,787	10,165	22,013	1,638	
<b>Total Expenses excl. Depr. &amp; Income Taxes</b>		<b>21,013,219</b>	<b>15,372,767</b>	<b>2,664,399</b>	<b>1,754,316</b>	<b>1,168,576</b>	<b>53,162</b>	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Rate Base	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Net Plant in Service</b>								
<b>Total Gas Utility Plant</b>								
- Demand		80,227,842	39,432,055	11,941,275	12,465,666	15,898,352	490,494	
- Customer		170,434,889	133,391,208	20,305,860	12,920,173	3,494,047	323,601	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>250,662,731</b>	<b>172,823,263</b>	<b>32,247,135</b>	<b>25,385,839</b>	<b>19,392,399</b>	<b>814,095</b>	
<b>Total Accumulated Depreciation</b>								
- Demand		27,146,878	13,342,714	4,040,597	4,218,036	5,379,562	165,970	
- Customer		50,834,327	40,923,046	5,960,389	3,074,348	802,224	74,320	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>77,981,205</b>	<b>54,265,761</b>	<b>10,000,985</b>	<b>7,292,384</b>	<b>6,181,785</b>	<b>240,290</b>	
<b>Net Plant in Service</b>								
- Demand		53,080,964	26,089,340	7,900,679	8,247,630	10,518,790	324,525	
- Customer		119,600,562	92,468,162	14,345,471	9,845,825	2,691,824	249,281	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>172,681,526</b>	<b>118,557,502</b>	<b>22,246,150</b>	<b>18,093,455</b>	<b>13,210,614</b>	<b>573,805</b>	
<b>Additions to Utility Plant</b>								
<b>Cash Working Capital</b>								
- Demand	OM(F)_D	(303,848)	(149,342)	(45,225)	(47,211)	(60,212)	(1,858)	OM(F) 16%
- Customer	OM(F)_C	(1,603,319)	(1,284,964)	(192,621)	(94,121)	(28,487)	(3,126)	83%
- Commodity	OM(F)_E	(14,424)	(5,824)	(1,774)	(2,052)	(4,443)	(331)	1%
<b>Total</b>		<b>(1,921,591)</b>	<b>(1,440,130)</b>	<b>(239,620)</b>	<b>(143,384)</b>	<b>(93,142)</b>	<b>(5,314)</b>	
<b>Gas Stored Underground</b>								
- Demand		-	-	-	-	-	-	COM 0%
- Customer		-	-	-	-	-	-	0%
- Commodity	D3 P&A W	8,217,387	4,753,221	1,441,769	1,254,064	567,129	201,205	100%
<b>Total</b>		<b>8,217,387</b>	<b>4,753,221</b>	<b>1,441,769</b>	<b>1,254,064</b>	<b>567,129</b>	<b>201,205</b>	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Rate Base	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Prepayments</b>		72,297						<b>OM(F)</b>
- Demand	OM(F)_D	11,432	5,619	1,702	1,776	2,265	70	16%
- Customer	OM(F)_C	60,322	48,345	7,247	3,541	1,072	118	83%
- Commodity	OM(F)_E	543	219	67	77	167	12	1%
<b>Total</b>		72,297	54,183	9,015	5,395	3,504	200	
<b>Total Additions to Utility Plant</b>		6,368,093						
- Demand		(292,416)	(143,723)	(43,524)	(45,435)	(57,947)	(1,788)	
- Customer		(1,542,996)	(1,236,619)	(185,374)	(90,580)	(27,415)	(3,008)	
- Commodity		8,203,506	4,747,615	1,440,062	1,252,089	562,853	200,887	
<b>Total</b>		6,368,093	3,367,273	1,211,165	1,116,074	477,491	196,091	
<b>Reductions to Utility Plant</b>								
<b>Customer Deposits</b>		(1,891,192)						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	CUSTDEP	(1,891,192)	(776,166)	(595,921)	(334,952)	(184,153)	-	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		(1,891,192)	(776,166)	(595,921)	(334,952)	(184,153)	-	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Rate Base	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Customer Advances</b>		(148,420)						<b>MAINSVC</b>
- Demand	MAINSVC_D	(44,949)	(22,093)	(6,690)	(6,984)	(8,907)	(275)	30%
- Customer	MAINSVC_C	(103,471)	(89,593)	(11,645)	(2,030)	(186)	(17)	70%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		(148,420)	(111,685)	(18,335)	(9,014)	(9,093)	(292)	
<b>Regulatory Assets</b>		2,950,108						<b>LABOR</b>
- Demand	LABOR_D	560,199	275,338	83,381	87,043	111,012	3,425	19%
- Customer	LABOR_C	2,383,358	1,952,994	281,286	134,162	13,650	1,266	81%
- Commodity	LABOR_E	6,551	2,645	806	932	2,018	150	0%
<b>Total</b>		2,950,108	2,230,978	365,473	222,137	126,680	4,841	
<b>Regulatory Liabilities</b>		(846,791)						<b>T&amp;D</b>
- Demand	T&D_D	(271,027)	(133,210)	(40,340)	(42,112)	(53,708)	(1,657)	32%
- Customer	T&D_C	(575,765)	(450,624)	(68,597)	(43,647)	(11,804)	(1,093)	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		(846,791)	(583,833)	(108,938)	(85,759)	(65,512)	(2,750)	
<b>Accumulated Deferred Income Taxes</b>		(12,002,360)						<b>T&amp;D</b>
- Demand	T&D_D	(3,841,510)	(1,888,106)	(571,778)	(596,887)	(761,253)	(23,486)	32%
- Customer	T&D_C	(8,160,850)	(6,387,105)	(972,295)	(618,650)	(167,304)	(15,495)	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		(12,002,360)	(8,275,211)	(1,544,074)	(1,215,538)	(928,557)	(38,981)	
<b>Total Deductions</b>								
- Demand		(3,597,287)	(1,768,070)	(535,427)	(558,940)	(712,856)	(21,993)	
- Customer		(8,347,919)	(5,750,494)	(1,367,173)	(865,117)	(349,796)	(15,339)	
- Commodity		6,551	2,645	806	932	2,018	150	
<b>Total</b>		(11,938,655)	(7,515,918)	(1,901,795)	(1,423,125)	(1,060,635)	(37,182)	
<b>Total Rate Base</b>								
- Demand		49,191,261	24,177,548	7,321,727	7,643,255	9,747,987	300,744	
- Customer		109,709,646	85,481,049	12,792,924	8,890,128	2,314,612	230,933	
- Commodity		8,210,058	4,750,261	1,440,868	1,253,021	564,871	201,037	
<b>Total</b>		167,110,965	114,408,857	21,555,520	17,786,403	12,627,470	732,714	

Liberty Utilities (Midstates Natural Gas): MO									
Allocation of Rate Base	Allocation	Total	Residential	Small	Medium	Large	Large Volume	Classification	
	Factor	Company	RS	General Srv	General Srv	General Srv	LV	Factor	
				SGS	MGS	LGS			

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Intangible Plant</b>								
(301) Organization		-						T&D
- Demand	T&D_D	-	-	-	-	-	-	32%
- Customer	T&D_C	-	-	-	-	-	-	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(302) Franchises and Consents		-						T&D
- Demand	T&D_D	-	-	-	-	-	-	32%
- Customer	T&D_C	-	-	-	-	-	-	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
(303) Miscellaneous Intangible Plant		401,930						T&D
- Demand	T&D_D	128,643	63,228	19,147	19,988	25,493	786	32%
- Customer	T&D_C	273,287	213,889	32,560	20,717	5,603	519	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		401,930	277,117	51,707	40,705	31,095	1,305	
(301-303) Misc. Intangible Additions		361,293						T&D
- Demand	T&D_D	115,636	56,835	17,212	17,967	22,915	707	32%
- Customer	T&D_C	245,656	192,264	29,268	18,623	5,036	466	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		361,293	249,099	46,479	36,590	27,951	1,173	
Total Intangible Plant		763,223						
- Demand		244,279	120,064	36,359	37,956	48,408	1,493	
- Customer		518,944	406,152	61,828	39,340	10,639	985	
- Commodity		-	-	-	-	-	-	
Total		763,223	526,216	98,187	77,295	59,046	2,479	

Liberty Utilities (Midstates Natural Gas): MO									
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor	
<b>Transmission Plant</b>									
<b>(365.0) Land and Land Rights</b>		-						DEM	
- Demand	D2_Demand	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		-	-	-	-	-	-		
<b>(366) Structures and Improvements</b>		38						DEM	
- Demand	D2_Demand	38	19	6	6	8	0	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		38	19	6	6	8	0		
<b>(366.1) Other Structures</b>		1,157						DEM	
- Demand	D2_Demand	1,157	569	172	180	229	7	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		1,157	569	172	180	229	7		
<b>(367.0) Mains</b>		142,476						DEM	
- Demand	D2_Demand	142,476	70,027	21,206	22,138	28,234	871	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		142,476	70,027	21,206	22,138	28,234	871		
<b>(369) Measuring and Reg Station Equipment</b>		10,551						DEM	
- Demand	D2_Demand	10,551	5,186	1,570	1,639	2,091	65	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		10,551	5,186	1,570	1,639	2,091	65		
<b>(370) Communication Equipment</b>		930						DEM	
- Demand	D2_Demand	930	457	138	144	184	6	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		930	457	138	144	184	6		
<b>(350-356) Misc. Transmission Plant</b>		-						DEM	
- Demand	D2_Demand	-	-	-	-	-	-	100%	
- Customer		-	-	-	-	-	-	0%	
- Commodity		-	-	-	-	-	-	0%	
<b>Total</b>		-	-	-	-	-	-		
<b>Total Transmission Plant</b>		155,152							
- Demand		155,152	76,257	23,093	24,107	30,746	949		
- Customer		-	-	-	-	-	-		
- Commodity		-	-	-	-	-	-		
<b>Total</b>		155,152	76,257	23,093	24,107	30,746	949		

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Distribution Expense</b>								
(374-387) Misc. Dist. Plant Additions		88,568						DISTPLT
- Demand	DISTPLT-D	24,704	12,142	3,677	3,838	4,895	151	28%
- Customer	DISTPLT-C	63,864	49,983	7,609	4,841	1,309	121	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
<b>Total</b>		<b>88,568</b>	<b>62,125</b>	<b>11,286</b>	<b>8,680</b>	<b>6,205</b>	<b>272</b>	
(374) Land and Land Rights		-						DISTPLT
- Demand	DISTPLT-D	-	-	-	-	-	-	28%
- Customer	DISTPLT-C	-	-	-	-	-	-	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(375) Structures and Improvements		22,989						DISTPLT
- Demand	DISTPLT-D	6,412	3,152	954	996	1,271	39	28%
- Customer	DISTPLT-C	16,577	12,974	1,975	1,257	340	31	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
<b>Total</b>		<b>22,989</b>	<b>16,125</b>	<b>2,929</b>	<b>2,253</b>	<b>1,610</b>	<b>71</b>	
(376) Mains		1,490,564						DISTMAINS
- Demand	D2_Demand	729,387	358,494	108,563	113,331	144,539	4,459	49%
- Customer	C1_Customers	761,177	661,625	85,975	12,900	619	58	51%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>1,490,564</b>	<b>1,020,120</b>	<b>194,539</b>	<b>126,231</b>	<b>145,157</b>	<b>4,517</b>	
(378) M&R Station Equip. - General		209,360						DEM
- Demand	D2_Demand	209,360	102,900	31,162	32,530	41,488	1,280	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>209,360</b>	<b>102,900</b>	<b>31,162</b>	<b>32,530</b>	<b>41,488</b>	<b>1,280</b>	
(379) M&R Station Equip. - City Gate		125,476						DEM
- Demand	D2_Demand	125,476	61,671	18,676	19,496	24,865	767	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>125,476</b>	<b>61,671</b>	<b>18,676</b>	<b>19,496</b>	<b>24,865</b>	<b>767</b>	
(380) Services		1,784,018						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C4_Services	1,784,018	1,539,802	200,171	38,950	4,660	435	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>1,784,018</b>	<b>1,539,802</b>	<b>200,171</b>	<b>38,950</b>	<b>4,660</b>	<b>435</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>(381) Meters</b>		1,530,625						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	1,530,625	970,073	212,644	310,599	34,148	3,161	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		1,530,625	970,073	212,644	310,599	34,148	3,161	
<b>(382) Meter Installation</b>		491,404						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	491,404	311,440	68,269	99,717	10,963	1,015	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		491,404	311,440	68,269	99,717	10,963	1,015	
<b>(383) House Regulators</b>		47,431						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	47,431	30,060	6,589	9,625	1,058	98	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		47,431	30,060	6,589	9,625	1,058	98	
<b>(384) House Regulators Installations</b>		15,469						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	15,469	9,804	2,149	3,139	345	32	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		15,469	9,804	2,149	3,139	345	32	
<b>(385) Industrial M&amp;R Station Equipment</b>		47,575						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C3_Indmeters	47,575	-	-	-	43,544	4,031	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		47,575	-	-	-	43,544	4,031	
<b>(387) Other Equipment</b>		900						DISTPLT
- Demand	DISTPLT-D	251	123	37	39	50	2	28%
- Customer	DISTPLT-C	649	508	77	49	13	1	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
<b>Total</b>		900	631	115	88	63	3	
<b>Total Distribution Plant</b>		5,854,377						
- Demand		1,095,589	538,483	163,070	170,231	217,107	6,698	
- Customer		4,758,788	3,586,269	585,458	481,078	97,000	8,983	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		5,854,377	4,124,752	748,528	651,308	314,107	15,681	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>General Plant Expense</b>								
<b>(389) Land and Land Rights</b>								
- Demand	T&D_D	-	-	-	-	-	-	32%
- Customer	T&D_C	-	-	-	-	-	-	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	
<b>(390) Structures and Improvements</b>								
- Demand	T&D_D	61,044	30,003	9,086	9,485	12,097	373	32%
- Customer	T&D_C	129,682	101,496	15,450	9,831	2,659	246	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		190,726	131,499	24,536	19,316	14,755	619	
<b>(391) Office Furniture and Equipment</b>								
- Demand	T&D_D	41,256	20,277	6,141	6,410	8,175	252	32%
- Customer	T&D_C	87,643	68,594	10,442	6,644	1,797	166	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		128,898	88,871	16,582	13,054	9,972	419	
<b>(392) Transportation Equipment</b>								
- Demand	T&D_D	41,133	20,217	6,122	6,391	8,151	251	32%
- Customer	T&D_C	87,381	68,389	10,411	6,624	1,791	166	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		128,514	88,606	16,533	13,015	9,942	417	
<b>(393) Stores Equipment</b>								
- Demand	T&D_D	9,669	4,753	1,439	1,502	1,916	59	32%
- Customer	T&D_C	20,542	16,077	2,447	1,557	421	39	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		30,211	20,830	3,887	3,060	2,337	98	
<b>(394) Tools, Shop and Garage Equipment</b>								
- Demand	T&D_D	25,218	12,395	3,754	3,918	4,997	154	32%
- Customer	T&D_C	53,573	41,929	6,383	4,061	1,098	102	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		78,791	54,324	10,136	7,980	6,096	256	
<b>(395) Laboratory Equipment</b>								
- Demand	T&D_D	-	-	-	-	-	-	32%
- Customer	T&D_C	-	-	-	-	-	-	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		-	-	-	-	-	-	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>(396) Power Operated Equipment</b>		<b>157,359</b>						<b>T&amp;D</b>
- Demand	T&D_D	50,365	24,754	7,496	7,826	9,981	308	32%
- Customer	T&D_C	106,994	83,739	12,747	8,111	2,193	203	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>157,359</b>	<b>108,493</b>	<b>20,244</b>	<b>15,936</b>	<b>12,174</b>	<b>511</b>	
<b>(397) Communication Equipment</b>		<b>25,175</b>						<b>T&amp;D</b>
- Demand	T&D_D	8,057	3,960	1,199	1,252	1,597	49	32%
- Customer	T&D_C	17,117	13,397	2,039	1,298	351	32	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>25,175</b>	<b>17,357</b>	<b>3,239</b>	<b>2,550</b>	<b>1,948</b>	<b>82</b>	
<b>(398) Miscellaneous Equipment</b>		<b>63,056</b>						<b>T&amp;D</b>
- Demand	T&D_D	20,182	9,919	3,004	3,136	3,999	123	32%
- Customer	T&D_C	42,874	33,555	5,108	3,250	879	81	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>63,056</b>	<b>43,475</b>	<b>8,112</b>	<b>6,386</b>	<b>4,878</b>	<b>205</b>	
<b>(399) Other Tangible Property</b>		<b>1,982,074</b>						<b>T&amp;D</b>
- Demand	T&D_D	634,388	311,802	94,424	98,570	125,714	3,879	32%
- Customer	T&D_C	1,347,686	1,054,769	160,565	102,164	27,629	2,559	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,982,074</b>	<b>1,366,571</b>	<b>254,989</b>	<b>200,734</b>	<b>153,342</b>	<b>6,437</b>	
<b>(389-399) Misc. General Plant Additions</b>		<b>64,262</b>						<b>T&amp;D</b>
- Demand	T&D_D	20,568	10,109	3,061	3,196	4,076	126	32%
- Customer	T&D_C	43,694	34,198	5,206	3,312	896	83	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>64,262</b>	<b>44,307</b>	<b>8,267</b>	<b>6,508</b>	<b>4,972</b>	<b>209</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Depreciation and Amortization	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
Total General Plant		2,849,067						
- Demand		911,881	448,190	135,726	141,686	180,703	5,575	
- Customer		1,937,186	1,516,143	230,799	146,852	39,714	3,678	
- Commodity		-	-	-	-	-	-	
Total		2,849,067	1,964,333	366,525	288,539	220,417	9,253	
Cost of Removal		-						T&D
- Demand	T&D_D	-	-	-	-	-	-	32%
- Customer	T&D_C	-	-	-	-	-	-	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	
Total Depreciation and Amortization		9,621,819						
- Demand		2,406,901	1,182,994	358,248	373,980	476,964	14,715	
- Customer		7,214,917	5,508,564	878,085	667,270	147,352	13,647	
- Commodity		-	-	-	-	-	-	
Total		9,621,819	6,691,558	1,236,333	1,041,250	624,316	28,362	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Accumulated Depreciation	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Intangible Plant</b>								
(301) Organization		894						T&D
- Demand	T&D_D	286	141	43	44	57	2	32%
- Customer	T&D_C	608	476	72	46	12	1	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		894	616	115	91	69	3	
(302) Franchises and Consents		75,761						T&D
- Demand	T&D_D	24,248	11,918	3,609	3,768	4,805	148	32%
- Customer	T&D_C	51,513	40,317	6,137	3,905	1,056	98	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		75,761	52,235	9,746	7,673	5,861	246	
(303) Miscellaneous Intangible Plant		191,758						T&D
- Demand	T&D_D	61,375	30,166	9,135	9,536	12,162	375	32%
- Customer	T&D_C	130,383	102,045	15,534	9,884	2,673	248	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		191,758	132,211	24,669	19,420	14,835	623	
(301-303) Misc. Intangible Additions		199,280						T&D
- Demand	T&D_D	63,782	31,349	9,493	9,910	12,639	390	32%
- Customer	T&D_C	135,498	106,048	16,143	10,272	2,778	257	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		199,280	137,396	25,637	20,182	15,417	647	
Total Intangible Plant		467,693						
- Demand		149,691	73,573	22,280	23,259	29,664	915	
- Customer		318,002	248,885	37,887	24,107	6,519	604	
- Commodity		-	-	-	-	-	-	
Total		467,693	322,458	60,167	47,366	36,183	1,519	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Accumulated Depreciation	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Transmission Plant</b>								
<b>(365.0) Land and Land Rights</b>		<b>2,446</b>						<b>DEM</b>
- Demand	D2_Demand	2,446	1,202	364	380	485	15	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>2,446</b>	<b>1,202</b>	<b>364</b>	<b>380</b>	<b>485</b>	<b>15</b>	
<b>(366) Structures and Improvements</b>		<b>3,236</b>						<b>DEM</b>
- Demand	D2_Demand	3,236	1,590	482	503	641	20	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>3,236</b>	<b>1,590</b>	<b>482</b>	<b>503</b>	<b>641</b>	<b>20</b>	
<b>(366.1) Other Structures</b>		<b>14,431</b>						<b>DEM</b>
- Demand	D2_Demand	14,431	7,093	2,148	2,242	2,860	88	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>14,431</b>	<b>7,093</b>	<b>2,148</b>	<b>2,242</b>	<b>2,860</b>	<b>88</b>	
<b>(367.0) Mains</b>		<b>6,857,758</b>						<b>DEM</b>
- Demand	D2_Demand	6,857,758	3,370,594	1,020,723	1,065,547	1,358,968	41,927	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>6,857,758</b>	<b>3,370,594</b>	<b>1,020,723</b>	<b>1,065,547</b>	<b>1,358,968</b>	<b>41,927</b>	
<b>(369) Measuring and Reg Station Equipment</b>		<b>421,674</b>						<b>DEM</b>
- Demand	D2_Demand	421,674	207,253	62,763	65,519	83,561	2,578	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>421,674</b>	<b>207,253</b>	<b>62,763</b>	<b>65,519</b>	<b>83,561</b>	<b>2,578</b>	
<b>(370) Communication Equipment</b>		<b>5,106</b>						<b>DEM</b>
- Demand	D2_Demand	5,106	2,510	760	793	1,012	31	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>5,106</b>	<b>2,510</b>	<b>760</b>	<b>793</b>	<b>1,012</b>	<b>31</b>	
<b>(350-356) Misc. Transmission Plant</b>		<b>511</b>						<b>DEM</b>
- Demand	D2_Demand	511	251	76	79	101	3	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>511</b>	<b>251</b>	<b>76</b>	<b>79</b>	<b>101</b>	<b>3</b>	
<b>Total Transmission Plant</b>		<b>7,305,162</b>						
- Demand		7,305,162	3,590,494	1,087,315	1,135,064	1,447,628	44,662	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>7,305,162</b>	<b>3,590,494</b>	<b>1,087,315</b>	<b>1,135,064</b>	<b>1,447,628</b>	<b>44,662</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Accumulated Depreciation	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Distribution Plant</b>								
(374-387) Misc. Dist. Plant Additions		23,076						DISTPLT
- Demand	DISTPLT-D	6,436	3,164	958	1,000	1,275	39	28%
- Customer	DISTPLT-C	16,639	13,023	1,982	1,261	341	32	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		23,076	16,186	2,940	2,261	1,617	71	
(374) Land and Land Rights		82,596						DISTPLT
- Demand	DISTPLT-D	23,038	11,323	3,429	3,580	4,565	141	28%
- Customer	DISTPLT-C	59,558	46,613	7,096	4,515	1,221	113	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		82,596	57,936	10,525	8,095	5,786	254	
(375) Structures and Improvements		121,561						DISTPLT
- Demand	DISTPLT-D	33,907	16,665	5,047	5,268	6,719	207	28%
- Customer	DISTPLT-C	87,655	68,603	10,443	6,645	1,797	166	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		121,561	85,268	15,490	11,913	8,516	374	
(376) Mains		24,152,809						DISTMAINS
- Demand	D2_Demand	11,818,839	5,808,970	1,759,140	1,836,391	2,342,081	72,258	49%
- Customer	C1_Customers	12,333,969	10,720,848	1,393,130	209,033	10,023	936	51%
- Commodity		-	-	-	-	-	-	0%
Total		24,152,809	16,529,818	3,152,270	2,045,424	2,352,103	73,194	
(378) M&R Station Equip. - General		1,194,988						DEM
- Demand	D2_Demand	1,194,988	587,337	177,864	185,675	236,805	7,306	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		1,194,988	587,337	177,864	185,675	236,805	7,306	
(379) M&R Station Equip. - City Gate		1,290,459						DEM
- Demand	D2_Demand	1,290,459	634,262	192,075	200,509	255,724	7,890	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		1,290,459	634,262	192,075	200,509	255,724	7,890	
(380) Services		18,635,889						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C4_Services	18,635,889	16,084,802	2,090,987	406,876	48,675	4,549	100%
- Commodity		-	-	-	-	-	-	0%
Total		18,635,889	16,084,802	2,090,987	406,876	48,675	4,549	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Accumulated Depreciation	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>(381) Meters</b>		<b>(833,916)</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	(833,916)	(528,516)	(115,853)	(169,221)	(18,605)	(1,722)	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>(833,916)</b>	<b>(528,516)</b>	<b>(115,853)</b>	<b>(169,221)</b>	<b>(18,605)</b>	<b>(1,722)</b>	
<b>(382) Meter Installation</b>		<b>6,237,169</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	6,237,169	3,952,967	866,505	1,265,665	139,152	12,880	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>6,237,169</b>	<b>3,952,967</b>	<b>866,505</b>	<b>1,265,665</b>	<b>139,152</b>	<b>12,880</b>	
<b>(383) House Regulators</b>		<b>1,704,040</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	1,704,040	1,079,979	236,735	345,789	38,017	3,519	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>1,704,040</b>	<b>1,079,979</b>	<b>236,735</b>	<b>345,789</b>	<b>38,017</b>	<b>3,519</b>	
<b>(384) House Regulators Installations</b>		<b>601,269</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	601,269	381,070	83,532	122,011	13,414	1,242	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>601,269</b>	<b>381,070</b>	<b>83,532</b>	<b>122,011</b>	<b>13,414</b>	<b>1,242</b>	
<b>(385) Industrial M&amp;R Station Equipment</b>		<b>360,247</b>						<b>CUS</b>
- Demand		-	-	-	-	-	-	0%
- Customer	C3_Indmeters	360,247	-	-	-	329,726	30,520	100%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>360,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329,726</b>	<b>30,520</b>	
<b>(387) Other Equipment</b>		<b>21,917</b>						<b>DISTPLT</b>
- Demand	DISTPLT-D	6,113	3,005	910	950	1,211	37	28%
- Customer	DISTPLT-C	15,804	12,369	1,883	1,198	324	30	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
<b>Total</b>		<b>21,917</b>	<b>15,373</b>	<b>2,793</b>	<b>2,148</b>	<b>1,535</b>	<b>67</b>	
<b>Total Distribution Plant</b>		<b>53,592,104</b>						
- Demand		14,373,781	7,064,726	2,139,423	2,233,374	2,848,381	87,878	
- Customer		39,218,323	31,831,757	4,576,441	2,193,773	564,086	52,265	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>53,592,104</b>	<b>38,896,483</b>	<b>6,715,864</b>	<b>4,427,147</b>	<b>3,412,467</b>	<b>140,143</b>	

Liberty Utilities (Midstates Natural Gas): MO									
Allocation of Accumulated Depreciation		Allocation	Total	Residential	Small	Medium	Large	Large Volume	Classification
		Factor	Company	RS	General Srv	General Srv	General Srv	LV	Factor
					SGS	MGS	LGS		
<b>General Plant</b>									
<b>(389) Land and Land Rights</b>									
- Demand	T&D_D	-	-	-	-	-	-	-	T&D
- Customer	T&D_C	-	-	-	-	-	-	-	32%
- Commodity	T&D_E	-	-	-	-	-	-	-	68%
Total		-	-	-	-	-	-	-	0%
<b>(390) Structures and Improvements</b>									
- Demand	T&D_D	1,014,932	498,840	151,065	157,698	201,124	6,205	T&D	32%
- Customer	T&D_C	2,156,107	1,687,481	256,882	163,448	44,202	4,094		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		3,171,039	2,186,321	407,946	321,147	245,326	10,299		
<b>(391) Office Furniture and Equipment</b>									
- Demand	T&D_D	301,760	148,315	44,915	46,887	59,798	1,845	T&D	32%
- Customer	T&D_C	641,055	501,723	76,376	48,597	13,142	1,217		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		942,816	650,039	121,291	95,484	72,940	3,062		
<b>(392) Transportation Equipment</b>									
- Demand	T&D_D	1,177,108	578,549	175,203	182,897	233,262	7,197	T&D	32%
- Customer	T&D_C	2,500,631	1,957,124	297,929	189,566	51,265	4,748		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		3,677,738	2,535,673	473,132	372,463	284,526	11,944		
<b>(393) Stores Equipment</b>									
- Demand	T&D_D	2,708	1,331	403	421	537	17	T&D	32%
- Customer	T&D_C	5,754	4,503	686	436	118	11		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		8,462	5,835	1,089	857	655	27		
<b>(394) Tools, Shop and Garage Equipment</b>									
- Demand	T&D_D	146,173	71,844	21,757	22,712	28,966	894	T&D	32%
- Customer	T&D_C	310,527	243,035	36,997	23,540	6,366	590		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		456,700	314,879	58,753	46,252	35,332	1,483		
<b>(395) Laboratory Equipment</b>									
- Demand	T&D_D	(74)	(12)	(4)	(4)	(5)	(0)	T&D	32%
- Customer	T&D_C	(50)	(39)	(6)	(4)	(1)	(0)		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		(74)	(51)	(10)	(8)	(6)	(0)		
<b>(396) Power Operated Equipment</b>									
- Demand	T&D_D	317,534	156,068	47,262	49,338	62,924	1,941	T&D	32%
- Customer	T&D_C	674,564	527,949	80,369	51,137	13,829	1,281		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		992,098	684,017	127,631	100,475	76,753	3,222		
<b>(397) Communication Equipment</b>									
- Demand	T&D_D	31,632	15,547	4,708	4,915	6,268	193	T&D	32%
- Customer	T&D_C	67,198	52,593	8,006	5,094	1,378	128		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		98,829	68,139	12,714	10,009	7,646	321		
<b>(398) Miscellaneous Equipment</b>									
- Demand	T&D_D	195,299	95,990	29,069	30,345	38,701	1,194	T&D	32%
- Customer	T&D_C	414,891	324,715	49,431	31,452	8,506	788		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		610,190	420,705	78,499	61,797	47,207	1,982		
<b>(399) Other Tangible Property</b>									
- Demand	T&D_D	4,179,063	2,054,013	622,020	649,336	828,144	25,550	T&D	32%
- Customer	T&D_C	8,877,941	6,948,339	1,057,731	673,011	182,005	16,856		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		13,057,004	9,002,352	1,679,751	1,322,347	1,010,149	42,406		
<b>(389-399) Misc. General Plant Additions</b>									
- Demand	T&D_D	5,456	2,682	812	848	1,081	33	T&D	32%
- Customer	T&D_C	11,590	9,071	1,381	879	238	22		68%
- Commodity	T&D_E	-	-	-	-	-	-		0%
Total		17,046	11,753	2,193	1,726	1,319	55		
<b>Total General Plant</b>									
- Demand		7,371,641	3,623,168	1,097,210	1,145,393	1,460,801	45,068		
- Customer		15,660,209	12,256,494	1,865,780	1,187,155	321,046	29,734		
- Commodity		-	-	-	-	-	-		
Total		23,031,849	15,879,662	2,962,990	2,332,548	1,781,848	74,802		

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Accumulated Depreciation	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
Cost of Removal		(6,415,602)						T&D
- Demand	T&D_D	(2,053,396)	(1,009,246)	(305,632)	(319,053)	(406,911)	(12,554)	32%
- Customer	T&D_C	(4,362,206)	(3,414,089)	(519,720)	(330,686)	(89,429)	(8,282)	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		(6,415,602)	(4,423,335)	(825,351)	(649,739)	(496,340)	(20,836)	
Total Utility Plant		77,981,205						
- Demand		27,146,878	13,342,714	4,040,597	4,218,036	5,379,562	165,970	
- Customer		50,834,327	40,923,046	5,960,389	3,074,348	802,224	74,320	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		77,981,205	54,265,761	10,000,985	7,292,384	6,181,785	240,290	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Intangible Plant</b>								
(301) Organization		6,143						T&D
- Demand	T&D_D	1,966	966	293	305	390	12	32%
- Customer	T&D_C	4,177	3,269	498	317	86	8	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		6,143	4,235	790	622	475	20	
(302) Franchises and Consents		75,761						T&D
- Demand	T&D_D	24,248	11,918	3,609	3,768	4,805	148	32%
- Customer	T&D_C	51,513	40,317	6,137	3,905	1,056	98	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		75,761	52,235	9,746	7,673	5,861	246	
(303) Miscellaneous Intangible Plant		17,584						T&D
- Demand	T&D_D	5,628	2,766	838	874	1,115	34	32%
- Customer	T&D_C	11,956	9,358	1,424	906	245	23	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		17,584	12,124	2,262	1,781	1,360	57	
(301-303) Misc. Intangible Additions		15,942,376						T&D
- Demand	T&D_D	5,102,563	2,507,914	759,476	792,828	1,011,150	31,196	32%
- Customer	T&D_C	10,839,813	8,483,801	1,291,471	821,735	222,225	20,581	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
Total		15,942,376	10,991,715	2,050,947	1,614,562	1,233,374	51,777	
Total Intangible Plant		16,041,864						
- Demand		5,134,406	2,523,565	764,215	797,775	1,017,460	31,391	
- Customer		10,907,459	8,536,744	1,299,530	826,863	223,611	20,710	
- Commodity		-	-	-	-	-	-	
Total		16,041,864	11,060,309	2,063,746	1,624,638	1,241,071	52,100	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Transmission Plant</b>								
<b>(365.0) Land and Land Rights</b>		<b>135,998</b>						<b>DEM</b>
- Demand	D2_Demand	135,998	66,843	20,242	21,131	26,950	831	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>135,998</b>	<b>66,843</b>	<b>20,242</b>	<b>21,131</b>	<b>26,950</b>	<b>831</b>	
<b>(366) Structures and Improvements</b>		<b>3,380</b>						<b>DEM</b>
- Demand	D2_Demand	3,380	1,661	503	525	670	21	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>3,380</b>	<b>1,661</b>	<b>503</b>	<b>525</b>	<b>670</b>	<b>21</b>	
<b>(366.1) Other Structures</b>		<b>61,081</b>						<b>DEM</b>
- Demand	D2_Demand	61,081	30,022	9,091	9,491	12,104	373	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>61,081</b>	<b>30,022</b>	<b>9,091</b>	<b>9,491</b>	<b>12,104</b>	<b>373</b>	
<b>(367.0) Mains</b>		<b>10,255,071</b>						<b>DEM</b>
- Demand	D2_Demand	10,255,071	5,040,377	1,526,386	1,593,416	2,032,196	62,697	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>10,255,071</b>	<b>5,040,377</b>	<b>1,526,386</b>	<b>1,593,416</b>	<b>2,032,196</b>	<b>62,697</b>	
<b>(369) Measuring and Reg Station Equipment</b>		<b>676,821</b>						<b>DEM</b>
- Demand	D2_Demand	676,821	332,658	100,739	105,163	134,122	4,138	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>676,821</b>	<b>332,658</b>	<b>100,739</b>	<b>105,163</b>	<b>134,122</b>	<b>4,138</b>	
<b>(370) Communication Equipment</b>		<b>15,676</b>						<b>DEM</b>
- Demand	D2_Demand	15,676	7,705	2,333	2,436	3,106	96	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>15,676</b>	<b>7,705</b>	<b>2,333</b>	<b>2,436</b>	<b>3,106</b>	<b>96</b>	
<b>(350-356) Misc. Transmission Plant</b>		<b>-</b>						<b>DEM</b>
- Demand	D2_Demand	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Transmission Plant</b>		<b>11,148,027</b>						
- Demand		11,148,027	5,479,265	1,659,295	1,732,162	2,209,149	68,156	
- Customer		-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>11,148,027</b>	<b>5,479,265</b>	<b>1,659,295</b>	<b>1,732,162</b>	<b>2,209,149</b>	<b>68,156</b>	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Distribution Plant</b>								
(374-387) Misc. Dist. Plant Additions		2,757,920						DISTPLT
- Demand	DISTPLT-D	769,255	378,090	114,498	119,526	152,440	4,703	28%
- Customer	DISTPLT-C	1,988,665	1,556,433	236,932	150,755	40,769	3,776	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		2,757,920	1,934,522	351,430	270,280	193,209	8,479	
(374) Land and Land Rights		634,344						DISTPLT
- Demand	DISTPLT-D	176,935	86,964	26,335	27,492	35,062	1,082	28%
- Customer	DISTPLT-C	457,409	357,992	54,496	34,675	9,377	868	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		634,344	444,956	80,832	62,167	44,440	1,950	
(375) Structures and Improvements		1,082,711						DISTPLT
- Demand	DISTPLT-D	301,996	148,431	44,950	46,924	59,845	1,846	28%
- Customer	DISTPLT-C	780,715	611,028	93,015	59,184	16,005	1,482	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		1,082,711	759,459	137,965	106,107	75,850	3,329	
(376) Mains		78,073,993						DISTMAINS
- Demand	D2_Demand	38,204,417	18,777,505	5,686,423	5,936,138	7,570,779	233,573	49%
- Customer	C1_Customers	39,869,576	34,655,159	4,503,294	675,699	32,398	3,026	51%
- Commodity		-	-	-	-	-	-	0%
Total		78,073,993	53,432,664	10,189,717	6,611,836	7,603,177	236,598	
(378) M&R Station Equip. - General		7,200,618						DEM
- Demand	D2_Demand	7,200,618	3,539,110	1,071,755	1,118,820	1,426,911	44,023	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		7,200,618	3,539,110	1,071,755	1,118,820	1,426,911	44,023	
(379) M&R Station Equip. - City Gate		4,736,205						DEM
- Demand	D2_Demand	4,736,205	2,327,849	704,946	735,904	938,550	28,956	100%
- Customer		-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	0%
Total		4,736,205	2,327,849	704,946	735,904	938,550	28,956	
(380) Services		48,074,832						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C4_Services	48,074,832	41,493,815	5,394,101	1,049,614	125,567	11,734	100%
- Commodity		-	-	-	-	-	-	0%
Total		48,074,832	41,493,815	5,394,101	1,049,614	125,567	11,734	

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
(381) Meters		20,919,804						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	20,919,804	13,258,464	2,906,305	4,245,110	466,724	43,201	100%
- Commodity		-	-	-	-	-	-	0%
Total		20,919,804	13,258,464	2,906,305	4,245,110	466,724	43,201	
(382) Meter Installation		16,006,043						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	16,006,043	10,144,242	2,223,655	3,247,995	357,097	33,054	100%
- Commodity		-	-	-	-	-	-	0%
Total		16,006,043	10,144,242	2,223,655	3,247,995	357,097	33,054	
(383) House Regulators		2,264,461						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	2,264,461	1,435,160	314,592	459,511	50,520	4,676	100%
- Commodity		-	-	-	-	-	-	0%
Total		2,264,461	1,435,160	314,592	459,511	50,520	4,676	
(384) House Regulators Installations		731,832						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C2_Meters	731,832	463,818	101,671	148,506	16,327	1,511	100%
- Commodity		-	-	-	-	-	-	0%
Total		731,832	463,818	101,671	148,506	16,327	1,511	
(385) Industrial M&R Station Equipment		1,757,674						CUS
- Demand		-	-	-	-	-	-	0%
- Customer	C3_Indmeters	1,757,674	-	-	-	1,608,763	148,912	100%
- Commodity		-	-	-	-	-	-	0%
Total		1,757,674	-	-	-	1,608,763	148,912	
(387) Other Equipment		20,777						DISTPLT
- Demand	DISTPLT-D	5,795	2,848	863	900	1,148	35	28%
- Customer	DISTPLT-C	14,982	11,726	1,785	1,136	307	28	72%
- Commodity	DISTPLT-E	-	-	-	-	-	-	0%
Total		20,777	14,574	2,648	2,036	1,456	64	
Total Distribution Plant		184,261,215						
- Demand		51,395,222	25,260,797	7,649,769	7,985,703	10,184,735	314,218	
- Customer		132,865,993	103,987,836	15,829,847	10,072,184	2,723,856	252,270	
- Commodity		-	-	-	-	-	-	
Total		184,261,215	129,248,633	23,479,616	18,057,887	12,908,591	566,488	



Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>(396) Power Operated Equipment</b>		<b>2,814,295</b>						<b>T&amp;D</b>
- Demand	T&D_D	900,751	442,720	134,070	139,957	178,497	5,507	32%
- Customer	T&D_C	1,913,543	1,497,639	227,982	145,060	39,229	3,633	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>2,814,295</b>	<b>1,940,359</b>	<b>362,052</b>	<b>285,017</b>	<b>217,727</b>	<b>9,140</b>	
<b>(397) Communication Equipment</b>		<b>50,015</b>						<b>T&amp;D</b>
- Demand	T&D_D	16,008	7,868	2,383	2,487	3,172	98	32%
- Customer	T&D_C	34,007	26,616	4,052	2,578	697	65	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>50,015</b>	<b>34,484</b>	<b>6,434</b>	<b>5,065</b>	<b>3,869</b>	<b>162</b>	
<b>(398) Miscellaneous Equipment</b>		<b>1,504,758</b>						<b>T&amp;D</b>
- Demand	T&D_D	481,617	236,715	71,685	74,833	95,440	2,944	32%
- Customer	T&D_C	1,023,141	800,763	121,898	77,561	20,975	1,943	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>1,504,758</b>	<b>1,037,478</b>	<b>193,583</b>	<b>152,394</b>	<b>116,415</b>	<b>4,887</b>	
<b>(399) Other Tangible Property</b>		<b>14,758,643</b>						<b>T&amp;D</b>
- Demand	T&D_D	4,723,694	2,321,700	703,084	733,960	936,071	28,880	32%
- Customer	T&D_C	10,034,949	7,853,873	1,195,578	760,720	205,724	19,053	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>14,758,643</b>	<b>10,175,573</b>	<b>1,898,663</b>	<b>1,494,680</b>	<b>1,141,795</b>	<b>47,933</b>	
<b>(389-399) Misc. General Plant Additions</b>		<b>626,526</b>						<b>T&amp;D</b>
- Demand	T&D_D	200,528	98,560	29,847	31,158	39,738	1,226	32%
- Customer	T&D_C	425,998	333,408	50,754	32,294	8,733	809	68%
- Commodity	T&D_E	-	-	-	-	-	-	0%
<b>Total</b>		<b>626,526</b>	<b>431,968</b>	<b>80,601</b>	<b>63,451</b>	<b>48,471</b>	<b>2,035</b>	
<b>Total General Plant</b>		<b>39,211,625</b>						
- Demand		12,550,186	6,168,428	1,867,995	1,950,027	2,487,008	76,729	
- Customer		26,661,438	20,866,628	3,176,482	2,021,126	546,580	50,621	
- Commodity		-	-	-	-	-	-	
<b>Total</b>		<b>39,211,625</b>	<b>27,035,056</b>	<b>5,044,478</b>	<b>3,971,153</b>	<b>3,033,588</b>	<b>127,350</b>	

Liberty Utilities (Midstates Natural Gas): MO		Allocation	Total	Residential	Small	Medium	Large	Classification
Allocation of Gross Plant		Factor	Company	RS	General Srv	General Srv	General Srv	Large Volume
					SGS	MGS	LGS	LV
								Factor
<b>Cost of Removal</b>			-					
- Demand	T&D_D		-	-	-	-	-	32%
- Customer	T&D_C		-	-	-	-	-	68%
- Commodity	T&D_E		-	-	-	-	-	0%
<b>Total</b>			-	-	-	-	-	
<b>Total Utility Plant</b>			250,662,731					
- Demand			80,227,842	39,432,055	11,941,275	12,465,666	15,898,352	490,494
- Customer			170,434,889	133,391,208	20,305,860	12,920,173	3,494,047	323,601
- Commodity			-	-	-	-	-	-
<b>Total</b>			250,662,731	172,823,263	32,247,135	25,385,839	19,392,399	814,095
<b>Transmission, Distribution Plant (T&amp;D)</b>								
T&D_Demand			62,543,250	30,740,062	9,309,064	9,717,864	12,393,884	382,375
T&D_Customer			132,865,993	103,987,836	15,829,847	10,072,184	2,723,856	252,270
T&D_Commodity			-	-	-	-	-	-
T&D_Total			195,409,242	134,727,898	25,138,911	19,790,048	15,117,740	634,644
T&D_D			100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
T&D_C			100.00%	78.27%	11.91%	7.58%	2.05%	0.19%
T&D_E			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
T&D_Total			100.00%	68.95%	12.86%	10.13%	7.74%	0.32%

Liberty Utilities (Midstates Natural Gas): MO								
Allocation of Gross Plant	Allocation Factor	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV	Classification Factor
<b>Distribution Plant (excl. 374-375)</b>								
DISTPLT_D		50,141,241	24,644,464	7,463,124	7,790,861	9,936,240	306,552	
DISTPLT_C		129,624,222	101,450,658	15,443,618	9,826,435	2,657,397	246,115	
DISTPLT_E		-	-	-	-	-	-	
Total		179,765,462	126,095,121	22,906,742	17,617,296	12,593,637	552,666	
DISTPLT_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%	
DISTPLT_C		100.00%	78.27%	11.91%	7.58%	2.05%	0.19%	
DISTPLT_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total								
<b>Mains and Services</b>								
Mains_D		38,204,417	18,777,505	5,686,423	5,936,138	7,570,779	233,573	
Mains_C		39,869,576	34,655,159	4,503,294	675,699	32,398	3,026	
Services_D		-	-	-	-	-	-	
Services_C		48,074,832	41,493,815	5,394,101	1,049,614	125,567	11,734	
MAINSVC_D		38,204,417	18,777,505	5,686,423	5,936,138	7,570,779	233,573	
MAINSVC_C		87,944,408	76,148,975	9,897,395	1,725,313	157,965	14,760	
MAINSVC_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%	
MAINSVC_C		100.00%	86.59%	11.25%	1.96%	0.18%	0.02%	



Liberty Utilities (Midstates Natural Gas): MO		Allocation	Total	Residential	Small	Medium	Large		Classification
Allocation of Gross Plant		Factor	Company	RS	General Srv SGS	General Srv MGS	General Srv LGS	Large Volume LV	Factor

**Classifier Derivations**

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
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**Distribution Plant (excl. 374-375)**

DISTPLT		179,765,462	50,141,241	129,624,222	-
Distribution Plant Factor	DP	100.00%	27.89%	72.11%	0.00%

Liberty Utilities (Midstates Natural Gas): MO Summary of Allocators		Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV
Description							
<b>External Allocators</b>							
C1_Customers		100.00%	86.92%	11.30%	1.69%	0.08%	0.01%
C2_Meters		100.00%	63.38%	13.89%	20.29%	2.23%	0.21%
C3_Indmeters		100.00%	0.00%	0.00%	0.00%	91.53%	8.47%
C4_Services		100.00%	86.31%	11.22%	2.18%	0.26%	0.02%
D1_Usage		100.00%	40.38%	12.30%	14.23%	30.81%	2.29%
D2_Demand		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
D3_P&A W		100.00%	57.84%	17.55%	15.26%	6.90%	2.45%
D4_Revenues		100.00%	60.82%	10.21%	13.24%	14.68%	1.04%
CUSTDEP		100.00%	41.04%	31.51%	17.71%	9.74%	0.00%
Uncollectibles		100.00%	53.26%	15.06%	16.95%	13.22%	1.52%
<b>Internal Allocators</b>							
T&D_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
T&D_C		100.00%	78.27%	11.91%	7.58%	2.05%	0.19%
T&D_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
DISTPLT-C		100.00%	78.27%	11.91%	7.58%	2.05%	0.19%
DISTPLT-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINSVC_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
MAINSVC_C		100.00%	86.59%	11.25%	1.96%	0.18%	0.02%
MAINSVC_E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXP_871-879_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
EXP_871-879_C		100.00%	81.22%	11.86%	6.20%	0.65%	0.06%
EXP_871-879_E		100.00%	40.38%	12.30%	14.23%	30.81%	2.29%
OM(F)_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
OM(F)_C		100.00%	80.14%	12.01%	5.87%	1.78%	0.19%
OM(F)_E		100.00%	40.38%	12.30%	14.23%	30.81%	2.29%
LABOR_D		100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
LABOR_C		100.00%	81.94%	11.80%	5.63%	0.57%	0.05%
LABOR_E		100.00%	40.38%	12.30%	14.23%	30.81%	2.29%

Liberty Utilities (Midstates Natural Gas): MO						
Summary of Allocators						
Description	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV
<b>Derivation of Ext. Allocators</b>						
C1_customers_INPUT	52,711	45,817	5,954	893	43	4
	100.00%	86.92%	11.30%	1.69%	0.08%	0.01%
C3_meters_INPUT	17,282,068	10,952,955	2,400,928	3,506,930	385,566	35,689
	100.00%	63.38%	13.89%	20.29%	2.23%	0.21%
C4_industrialmeters_INPUT	100.00%	0.00%	0.00%	0.00%	91.53%	8.47%
	100.00%	0.00%	0.00%	0.00%	91.53%	8.47%
C5_services_INPUT	52,864,814	45,628,091	5,931,548	1,154,194	138,078	12,904
	100.00%	86.31%	11.22%	2.18%	0.26%	0.02%
D1_usage_INPUT	73,858,038	29,824,225	9,082,268	10,506,555	22,752,220	1,692,770
	100.00%	40.38%	12.30%	14.23%	30.81%	2.29%
D2_demand_INPUT	100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
	100.00%	49.15%	14.88%	15.54%	19.82%	0.61%
D3_totalrevenues_INPUT	69,561,710	40,758,158	9,280,231	10,445,000	8,144,336	933,986
	100.00%	58.59%	13.34%	15.02%	11.71%	1.34%
D4_deliveryrevenues_INPUT	34,398,121	20,922,500	3,513,472	4,554,013	5,048,964	359,172
	100.00%	60.82%	10.21%	13.24%	14.68%	1.04%
Peak & Average (Winter) (Excl. Transport Vol.)	100.00%	57.84%	17.55%	15.26%	6.90%	2.45%
	100.00%	57.84%	17.55%	15.26%	6.90%	2.45%
Customer Deposits	69,014	28,324	21,747	12,223	6,720	
	100.00%	41.04%	31.51%	17.71%	9.74%	0.00%
Uncollectibles	210,373	112,051	31,678	35,654	27,801	3,188
	100.00%	53.26%	15.06%	16.95%	13.22%	1.52%
<b>Peak &amp; Average (Winter) (Excl. Transport Volumes)</b>						
Peak Month Sales (February) (excl. Transport)	10,829,036	6,348,721	1,960,400	1,597,516	685,588	236,810
%	100.00%	58.63%	18.10%	14.75%	6.33%	2.19%
Winter Sales (Nov-Apr) (excl. Transport)	42,336,950	24,157,490	7,191,996	6,676,556	3,163,468	1,147,440
%	100.00%	57.06%	16.99%	15.77%	7.47%	2.71%
P&A Winter Allocator	100.00%	57.84%	17.55%	15.26%	6.90%	2.45%

**Liberty Utilities (Midstates Natural Gas): MO**  
**Summary of Classifiers**

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
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**Classifiers**

Customer Factor	CUS	100.00%	0.00%	100.00%	0.00%
Demand Factor	DEM	100.00%	100.00%	0.00%	0.00%
Commodity Factor	COM	100.00%	0.00%	0.00%	100.00%
Distribution Mains Factor	DISTMAINS	100.00%	48.93%	51.07%	0.00%
T&D Factor	T&D	100.00%	32.01%	67.99%	0.00%
Distribution Plant Factor	DISTPLT	100.00%	27.89%	72.11%	0.00%
Mains and Services Factor	MAINSVC	100.00%	30.29%	69.71%	0.00%
Accounts 871-879 Factor (OPER)	EXP_871-879	100.00%	24.77%	74.05%	1.18%
Functional O&M	OM(F)	100.00%	15.81%	83.44%	0.75%
Labor	LABOR	100.00%	18.99%	80.79%	0.22%
Cash Working Capital	CWC	100.00%	15.94%	50.48%	33.58%

<b>Liberty Utilities (Midstates Natural Gas): MO</b>	<b>Pro Forma</b>	
<b>Data input of O&amp;M Expenses</b>	<b>O&amp;M</b>	<b>Labor</b>
	<b>Expenses</b>	<b>%</b>

**Distribution Expenses**

**Operations Expenses**

(870) Supervision & Engineering	908,664	100%
(871) Distribution Load Dispatching	43,854	0%
(874) Mains & Service Expenses	3,023,833	76%
(875) Meas. & Reg. Sta. Expenses - General	1,276	107%
(877) Meas. & Reg. Sta. Expenses - City Gate	-	0%
(878) Meter & House Reg. Expenses	633,581	100%
(879) Customer Installations Expenses	-	0%
(881) Rents	-	0%
<b>Total Operations Expenses</b>	<b>4,611,209</b>	

Liberty Utilities (Midstates Natural Gas): MO	Pro Forma	
Data input of O&M Expenses	O&M	Labor
	Expenses	%

**Maintenance Expense**

(885) Supervision	-	0%
(886) Structure & Improvements	-	0%
(887) Mains	17,239	15%
(889) Meas. & Reg. Sta. Equip. - General	-	0%
(890) Meas. & Reg. Sta. Equip. - Industrial	-	0%
(891) Meas. & Reg. Sta. Equip. - City Gate	-	0%
(892) Services	19,530	42%
(893) Meter & House Regulators	17,676	49%
(894) Other Equipment	-	0%
<b>Total Maintenance Expenses</b>	54,445	

**Total Distribution Expenses** **4,665,654**

**Customer Account Expense**

(901) Supervision	-	0%
(902) Meter Reading Expenses	86,606	90%
(903) Customer Records and Collection	1,738,263	53%
(904) Uncollectible Accounts	631,756	0%
<b>Total Customer Account Expenses</b>	<b>2,456,625</b>	

**Customer Service Expenses**

(907-910) Customer Service & Info	141,261	0%
<b>Total Customer Service Expenses</b>	<b>141,261</b>	

**Sales Promotion Expenses**

(912) Demonstrating and Selling	-	0%
(913) Advertising	12,711	0%
(916) Misc Sales Expense	-	0%
<b>Total Sales Expenses</b>	<b>12,711</b>	

Liberty Utilities (Midstates Natural Gas): MO Data input of O&M Expenses	Pro Forma O&M Expenses	Labor %
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### Administrative & General Expense

#### Operations

(920) Administrative and General Salaries	2,743,998	100%
(921) Office Supplies and Expenses	1,236,009	0%
(922) Admin Expenses Transferred—Credit	(5,450,690)	45%
(923) Outside Services Employed	4,756,899	0%
(924) Property Insurance	153,434	0%
(925) Injuries and Damages	-	0%
(926) Employee Pensions and Benefits	3,650,260	97%
(928) Regulatory Commission Expenses	157,763	0%
(930.1) General Advertising	-	0%
(930.2) Misc. General Expense	57,103	0%
(931) Rents	156,208	0%
<b>Total A&amp;G Expense</b>	<b>7,460,983</b>	

<b>Total O&amp;M</b>	<b>14,737,234</b>
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Depreciation	\$ 9,621,819
Amortization	\$ 685,473

Liberty Utilities (Midstates Natural Gas): MO Data input of O&M Expenses	Pro Forma O&M Expenses	Labor %
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Taxes	
Payroll Taxes	\$ 589,905
Property Taxes	4,806,451
Other Taxes	32,542
Total Taxes Other Than Income	\$ 5,428,898
Interest on Customer Deposits	\$ 161,613
State Income Tax	\$ (22,937)
Federal Income Tax	(151,930)
Total Income Tax	\$ (174,867)
Total Taxes	\$ 5,254,031
<b>Total Expenses excl. Depr. &amp; Income Taxes</b>	<b>21,013,219</b>

Revenue Requirement Assumptions	
Required Rate of Return	8.35%
Cost of Debt	2.63%
Effective Federal Income Tax	20.25%
Effective State Income Tax	3.60%
Effective Tax Rate	23.84%
Gross Revenue Conversion Factor (GRCF)	1.3130



Liberty Utilities (Midstates Natural Gas): MO				
Data input of Rate Base Items	Gross Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
<b>Intangible Plant</b>				
(301) Organization	\$ 6,143	\$ 894	\$ 5,249	\$ -
(302) Franchises and Consents	\$ 75,761	\$ 75,761	-	\$ -
(303) Miscellaneous Intangible Plant	\$ 17,584	\$ 191,758	(174,174)	\$ 401,930
(301-303) Misc. Intangible Additions	\$ 15,942,376	\$ 199,280	15,743,096	\$ 361,293
<b>Total Intangible Plant</b>	<b>\$ 16,041,864</b>	<b>\$ 467,693</b>	<b>\$ 15,574,172</b>	<b>\$ 763,223</b>
<b>Transmission Plant</b>				
(365.0) Land and Land Rights	\$ 135,998	\$ 2,446	\$ 133,552	\$ -
(366) Structures and Improvements	\$ 3,380	\$ 3,236	144	\$ 38
(366.1) Other Structures	\$ 61,081	\$ 14,431	46,651	\$ 1,157
(367.0) Mains	\$ 10,255,071	\$ 6,857,758	3,397,314	\$ 142,476
(369) Measuring and Reg Station Equipment	\$ 676,821	\$ 421,674	255,147	\$ 10,551
(370) Communication Equipment	\$ 15,676	\$ 5,106	10,570	\$ 930
(350-356) Misc. Transmission Plant		\$ 511	(511)	
<b>Total Transmission Plant</b>	<b>\$ 11,148,027</b>	<b>\$ 7,305,162</b>	<b>\$ 3,842,865</b>	<b>\$ 155,152</b>
<b>Distribution Plant</b>				
(374-387) Misc. Dist. Plant Additions	\$ 2,757,920	\$ 23,076	\$ 2,734,844	\$ 88,568
(374) Land and Land Rights	\$ 634,344	\$ 82,596	551,748	\$ -
(375) Structures and Improvements	1,082,711	121,561	961,150	\$ 22,989
(376) Mains	78,073,993	24,152,809	53,921,184	\$ 1,490,564
(378) M&R Station Equip. - General	7,200,618	1,194,988	6,005,630	\$ 209,360
(379) M&R Station Equip. - City Gate	4,736,205	1,290,459	3,445,746	\$ 125,476
(380) Services	48,074,832	18,635,889	29,438,943	\$ 1,784,018
(381) Meters	20,919,804	(833,916)	21,753,720	\$ 1,530,625
(382) Meter Installation	16,006,043	6,237,169	9,768,874	\$ 491,404
(383) House Regulators	2,264,461	1,704,040	560,421	\$ 47,431
(384) House Regulators Installations	731,832	601,269	130,564	\$ 15,469
(385) Industrial M&R Station Equipment	1,757,674	360,247	1,397,427	\$ 47,575
(387) Other Equipment	20,777	21,917	(1,140)	\$ 900
<b>Total Distribution Plant</b>	<b>\$ 184,261,215</b>	<b>\$ 53,592,104</b>	<b>\$ 130,669,111</b>	<b>\$ 5,854,377</b>

Liberty Utilities (Midstates Natural Gas): MO				
Data input of Rate Base Items	Gross Plant	Accumulated Depreciation	Net Plant	Depreciation Expense
<b>General Plant</b>				
(389) Land and Land Rights	\$ 34,434		\$ 34,434	\$ -
(390) Structures and Improvements	8,490,883	3,171,039	5,319,844	\$ 190,726
(391) Office Furniture and Equipment	1,742,254	942,816	799,438	\$ 128,898
(392) Transportation Equipment	7,145,563	3,677,738	3,467,825	\$ 128,514
(393) Stores Equipment	726,155	8,462	717,692	\$ 30,211
(394) Tools, Shop and Garage Equipment	1,318,100	456,700	861,399	\$ 78,791
(395) Laboratory Equipment		(74)	74	\$ -
(396) Power Operated Equipment	2,814,295	992,098	1,822,196	\$ 157,359
(397) Communication Equipment	50,015	98,829	(48,815)	\$ 25,175
(398) Miscellaneous Equipment	1,504,758	610,190	894,568	\$ 63,056
(399) Other Tangible Property	14,758,643	13,057,004	1,701,639	\$ 1,982,074
(389-399) Misc. General Plant Additions	626,526	17,046	609,479	\$ 64,262
<b>Total General Plant</b>	<b>\$ 39,211,625</b>	<b>\$ 23,031,849</b>	<b>\$ 16,179,775</b>	<b>\$ 2,849,067</b>
Cost of Removal		\$ (6,415,602)	\$ 6,415,602	
<b>Total Utility Plant</b>	<b>\$ 250,662,731</b>	<b>\$ 77,981,205</b>	<b>\$ 172,681,526</b>	<b>\$ 9,621,819</b>
<b>Additions to Utility Plant</b>				
Cash Working Capital			(1,921,591)	
Gas Stored Underground			8,217,387	
Prepayments			72,297	
Total Working Capital			6,368,093	
<b>Reductions to Utility Plant</b>				
Customer Deposits			(1,891,192)	
Customer Advances			(148,420)	
Regulatory Assets			2,950,108	
Regulatory Liabilities			(846,791)	
Accumulated Deferred Income Taxes			(12,002,360)	
Total Reductions to Net Plant			(11,938,655)	
<b>Total Rate Base</b>	<b>250,662,731</b>	<b>77,981,205</b>	<b>167,110,965</b>	<b>9,621,819</b>

Liberty Utilities (Midstates Natural Gas): MO						
Data Input of Customers, Usage and Revenues	Total Company	Residential RS	Small General Srv SGS	Medium General Srv MGS	Large General Srv LGS	Large Volume LV
<b>Customers and Volumes (CCF)</b>						
NEMO/WEMO Bills		228,047	32,057	4,475	208	24
SEMO Bills		321,759	39,388	6,245	306	24
Number of Bills	632,533	549,806	71,445	10,720	514	48
Number of Customers	52,711	45,817	5,954	893	43	4
NEMO/WEMO Usage						
SEMO Usage						
Total Delivery Volumes (CCF)	73,858,038	29,824,225	9,082,268	10,506,555	22,752,220	1,692,770
<b>ProForma Revenues</b>						
Total Margin Revenues	\$ 32,987,719	\$ 19,963,653	\$ 3,395,739	\$ 4,401,413	\$ 4,879,778	\$ 347,136
Special Contract	\$ 1,007,756	\$ 609,878	\$ 103,738	\$ 134,461	\$ 149,074	\$ 10,605
Total Margin Revenues Incl. Contracts	\$ 33,995,475	\$ 20,573,531	\$ 3,499,477	\$ 4,535,873	\$ 5,028,853	\$ 357,741
Misc Service revenues (488)	\$ 361,994	\$ 324,368	\$ 9,810	\$ 12,716	\$ 14,098	\$ 1,003
Other Gas revenues (495)	\$ 40,652	\$ 24,602	\$ 4,185	\$ 5,424	\$ 6,013	\$ 428
Total Revenues	34,398,121	20,922,500	3,513,472	4,554,013	5,048,964	359,172
PGA Revenues	35,163,589	19,835,657	5,766,759	5,890,987	3,095,372	574,814
PGA Rate (NEMO)		\$ 0.54904	\$ 0.54904	\$ 0.54904	\$ 0.54904	\$ 0.44219
PGA Rate (WEMO)		\$ 0.86923	\$ 0.86923	\$ 0.86923	\$ 0.86923	\$ 0.81032
PGA Rate (SEMO)		\$ 0.48712	\$ 0.48712	\$ 0.48712	\$ 0.48712	\$ 0.36314

Revenue Proof Calculation

Current Rates (WEMO/NEMO)

Customer Charge	22.00	33.79	136.13	750.00	650.00
ISRS Charge	3.01	4.62	18.63	102.63	88.95
Delivery Charge (\$ per CCF) - All CCF	-	0.14216	0.27711	0.17276	0.17002
Delivery Charge (\$ per CCF) - Winter	0.33607	-	-	-	-
Delivery Charge (\$ per CCF) - Summer Block 1	0.32935	-	-	-	-
Delivery Charge (\$ per CCF) - Summer Block 2	0.38193	-	-	-	-

Current Rates (SEMO)

Customer Charge	15.00	25.10	140.00	750.00	750.00
ISRS Charge	2.19	3.66	20.44	109.49	110.05
Delivery Charge (\$ per CCF) - All CCF	0.24335	0.08312	0.23906	0.20334	0.20179
Delivery Charge (\$ per CCF) - Winter	0.24335	0.08312	0.23906	0.20334	0.20179
Delivery Charge (\$ per CCF) - Summer Block 1	0.24335	0.08312	0.23906	0.20334	0.20179
Delivery Charge (\$ per CCF) - Summer Block 2	0.24335	0.08312	0.23906	0.20334	0.20179

Billing Determinants

Number of Bills (NEMO/WEMO)	264,811	228,047	32,057	4,475	208	24
Number of Bills (SEMO)	367,722	321,759	39,388	6,245	306	24

NEMO/WEMO Volumes - Usage

Annual All CCF	30,487,418	13,935,059	4,481,428	5,047,705	5,988,865	1,034,360
Winter All CCF		11,777,441				
Summer Block 1		1,503,695				
Summer Block 2		653,923				

SEMO Volumes - Usage

Annual All CCF	43,370,620	15,889,166	4,600,840	5,458,850	16,763,355	658,410
Winter All CCF		13,407,191				
Summer Block 1		1,993,388				
Summer Block 2		488,588				

Calculated Revenues

Customer Charge Revenues	\$ 13,817,846	\$ 9,843,419	\$ 2,071,845	\$ 1,483,482	\$ 385,500	\$ 33,600
ISRS Charge Revenues	\$ 1,954,320	\$ 1,391,135	\$ 292,557	\$ 211,000	\$ 54,852	\$ 4,776
Volumetric Charge Revenues	\$ 20,911,580	\$ 12,436,297	\$ 1,019,502	\$ 2,703,762	\$ 4,443,297	\$ 308,722
WNAR Revenues	\$ 165,292	\$ 154,030	\$ 11,262			
Margin Revenues (Calculated)	\$ 36,849,037	\$ 23,824,880	\$ 3,395,166	\$ 4,398,244	\$ 4,883,649	\$ 347,098
Revenue Requirement Model	\$ 32,987,719	\$ 19,963,653	\$ 3,395,739	\$ 4,401,413	\$ 4,879,778	\$ 347,136
Difference	3,861,318	3,861,228	(573)	(3,169)	3,870	(38)
Difference %	11.71%	19.34%	-0.02%	-0.07%	0.08%	-0.01%

Customer Characteristics

2022 Actual	Number of Customers	% of Customers	Annual Use CCF	% of Use	Use per Customer
Residential - RS	45,817	86.9%	29,824,225	40.4%	651
Small C&I - SGS	5,954	11.3%	9,082,268	12.3%	1,525
Medium C&I - MGS	893	1.7%	10,506,555	14.2%	11,761
Large C&I - LGS	43	0.1%	22,752,220	30.8%	531,180
Large Volume - LV	4	0.0%	1,692,770	2.3%	423,193
Total	52,711	100.0%	73,858,038	100.0%	1,401