

## Liberty Utilities (Missouri Water) Corp

Excess Accumulated Deferred Taxes

Regulatory Liability View

Company	% of Total	Federal Excess	Federal NOL	State Excess	State NOL Excess	Gross-Up Change	12/31/23 Total	Proposed	Proposed
								Amortization	Amortization
								Period	Amount
Holiday Hills Water	14.6%	(60,086)	44,613	(6,658)	6,031	1,657	(14,443)	51	(284)
Timbercreek Sewer	10.9%	(44,953)	33,377	(4,981)	4,512	1,240	(10,806)	58	(186)
Timbercreek Water	0.0%	(54,380)	40,376	(6,026)	5,458	1,500	(13,072)	58	(225)
Ozark Mountain Sewer	13.2%	17,657	(13,110)	1,957	(1,772)	(487)	4,244	55	77
Ozark Mountain Water	-4.3%	14,050	(10,432)	1,557	(1,410)	(387)	3,377	55	61
Noel Water	-3.4%	(26,301)	19,528	(2,914)	2,640	725	(6,322)	47	(134)
KMB Sewer	0.0%	(1,999)	1,484	(222)	201	55	(481)	32	(15)
KMB Water	6.4%	(6,666)	4,950	(739)	669	184	(1,602)	32	(50)
		(162,678)	120,786	(18,027)	16,329	4,486	(39,104)		(755)

\* Amortization using Reverse South Georgia Method (straight line).