



Liberty Utilities (Midstates Natural Gas) Corp. d.b.a. Liberty
Case No. GR-2024-0106
Missouri Public Service Commission Data Request - 0183

Data Request Received: 2024-02-26

Response Date: 2024-03-22

Request No. 0183

Witness/Respondent: Michael McCuen

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REQUEST:

1. At what date does, Liberty expect to exhaust its net operating loss regulatory asset? 2. Does and has Liberty Utilities included its portion of the net operating loss in rate base?

RESPONSE:

The Company's revenue requirement calculation does not include a net operating loss regulatory asset. However, the Company has a Deferred Tax Asset associated with its NOL. The NOL Deferred Tax Asset is recorded with the other deferred tax assets and is not isolated specifically. The Deferred Tax Asset balances are recorded in FERC account 190. The Company has included FERC accounts 190 within its revenue requirement calculation (netted against FERC accounts 282, 283).