

**Liberty Utilities (Midstates Natural Gas) Corp.
Depreciation Rates
GR-2024-0106**

Account Number	Plant Discription	Depreciation Rate	Average Service Life	Net Salvage Rate
Transmission Plant				
366	T&D Structures and Improvements	1.19%	50	-5%
366.1	T&D Other Structures	1.98%	50	-5%
367	T&D Mains STL-PLST-CI-Mixed	1.53%	61	0%
367.1	T&D Mains STL	1.45%	70	-25%
367.2	T&D Mains PLST	1.45%	70	-25%
369	T&D M&R Station Equipment	1.63%	52	0%
370	Communication Equipment	6.20%	15	0%
Distribution Plant				
375	Structures	2.22%	45	0%
376	Mains	3.81%	35	-34%
376.1	T&D Mains STL	1.96%	68	-34%
376.2	T&D Mains PLST	1.92%	64	-23%
378	Meas & Reg Station - General	3.13%	44	-38%
379	Meas & Reg Station - City Gate	2.77%	45	-25%
380	Services	3.88%	45	-75%
381	Meters	7.65%	15	-15%
382	Meter Installations	3.21%	42	-35%
383	House Regulators	2.25%	44	0%
384	House Regulators Installations	2.26%	44	0%
385	Electronic Measuring Equipment	2.84%	45	-28%
387	Other Equipment	4.53%	22	0%
General Plant				
390	Structures& Improvements	2.48%	39	0%
390.1	Structures& Improvements- Frame	2.54%	39	0%
390.3	Structures& Improvements- Leased Premise	2.53%	39	0%
391	Office Furniture & Equipment	5.56%	18	0%
392	Transportation Equipment	8.42%	10	10%
392.1	Transportation Equipment <12,000 lbs	7.94%	10	10%
393	Stores Equipment	4.35%	23	0%
394	Tools, Shop & Garage Equipment	6.25%	16	0%
395	Laboratory Equipment	3.57%	28	0%
396	Power Operated	7.36%	11	11%
396.1	Power Operated Ditchers	0.00%	11	11%
396.2	Power Operated Backhoes	7.29%	11	11%
397	Communication Equipment	6.25%	16	0%
397.2	Communication Equipment- Fixed Radios	6.25%	16	0%
397.3	Communication Equipment- Telemetry	6.25%	16	0%
398	Miscellaneous Equipment	5.00%	20	0%
399	Other Tangible Property			
399.3	Other Tangible Property PC Network H/W	12.50%	8	0%
399.4	Other Tangible Property PC Hardware	14.29%	7	0%
399.5	Other Tangible Property PC Software	12.50%	8	0%